

ULUNDI MUNICIPALITY

MID-YEAR REPORTS FOR THE FINANCIAL YEAR 2023/2024

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ULUNDI MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FOR THE FINANCIAL YEAR

Part 1

1. Mayor's report

TABLING OF MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FOR

BY HIS WORSHIP THE MAYOR OF ULUNDI, CLLR W.M. NTSHANGASE AT THE COUNCIL CHAMBER OF THE ULUNDI MUNICIPAL COUNCIL ON 25 JANUARY 2024

"We are a Municipality on track in rendering services and meeting the needs of our people."

It is an honour to report on the progress we have made as a Municipality as we pass the half milestone of the mid-year budget.

The 2023/2024 financial year has thus far been a robust period of meeting our mandate of rendering services to the community of Ulundi effectively and sustainably. We continue to be strategic and innovative in our approach to developing Ulundi and our residents.

Through collaborative efforts with our partner stakeholders, we have been able to adequately focus our developmental goals by providing infrastructure and access to resources in both our semi-urban and rural communities.

Through the provision of the Municipal Infrastructure Grant (MIG) we are keeping our word of ending under-the-tree community meetings by continuing to provide safe and dignified community halls as well as building state-of-the-art sports fields. The Municipality regularly consults with Traditional Councils to accordingly name the newly built infrastructure after prominent community leaders, such as the brand-new Inkosi Sikhalelumuzi Sports Field in eZihlabeni Ward 18, the iNkosi Mhlabunzima Ntombela in eZibindini, and the iNkosi uBizokwakhe Mbatha Hall in eMbudle Ward 17 to name just a few. The Ulundi Indoor Sports Centre in Ward 12 is also amongst many other ongoing infrastructure projects under the Municipality's belt.

Solar panels were officially installed at the Ulundi Municipal offices through a Solar Power System Programme in partnership with Reutlingen County from Germany. The programme aims to raise awareness of the importance of solar energy as our country faces the crippling Load Shedding crisis.

Throughout South Africa, unemployment is a scourge caused by a lack of employment opportunities. As a result, our Local Economic Development (LED) Programme has explored economic opportunities aligned with the needs of the people of Ulundi; and cooperatives provide a great way to create sustainable business development and create jobs in their respective communities. Through our continuous programme, the Municipality has assisted cooperatives in all our Wards with goats to breed and trade, water tanks to all cattle dips in all 24 Wards and whatever working tools they may, have needed. Local Programmes that aim to develop our community and our local economy help to nurture a society that is resilient and self-reliant.

To grow our local economy, we must foster an environment that attracts investors and enables businesses to grow and create employment opportunities alongside our LED programmes and the Expanded Public Works Programme

Through prioritizing youth development, we have implemented ongoing youth empowerment programmes such as the Tertiary Registration Assistance initiative that assist qualifying first-time tertiary students with registration fees. We will once again hold the Matric Best Performers Awards in honour of Ulundi's Matric high achievers. We also continuously assist prospective students with their NSFAS & CAO Online Applications and a total of 70 young people have also been trained in basic computer literacy this financial year.

The Municipality has hosted a three-day training session to educate the youth on climate change mitigation and adaptation. The session was held in partnership with Reutlingen County from Germany, South African Youth Climate Change (SAYCC), Save the Children South Africa (SCSA), Zululand District Municipality (Adolescent Youth Development Officer). Our youth needs to take an active role in learning about climate change, and the effects it has on our communities and find solutions.

The Municipality successfully held the Ulundi Mayoral Cup Games and Music Festival which were jubilantly welcomed by our youth and currently, there is the Ulundi Youth Council Sports Tournament that is taking place at Ward level. We must foster a culture of learning and sports participation in our youth to instill self-disciplined and the love and respect for their education and future.

We are an accountable and responsive Municipality; this is why we value public participation as we believe we can only make decisions that affect communities after heeding their inputs. We stay close to residents through a plethora of platforms such as IDP Roadshows, stakeholder meetings, community outreach programmes, social media platforms, website and broadcast and print media.

It remains our priority to continue with the provision of services throughout whatever challenges we may encounter. We continue to tackle our Eskom electricity debt but still face the mammoth task to comply with the conditions of debt relief approved by National Treasury to write off the debt over a three-year period through illegal electricity connections, losses through aging infrastructure that continue to keep our electricity bill high. Despite this, we are continuing our drive to disconnect illegal electricity connections and urge residents and stakeholders to pay their electricity bills for development to continue undistracted.

Since we had received a qualified audit opinion in 2021/2022 for the first time since more than eight years ago, we had to work very hard to address the Auditor-General's findings that had put us in that situation. It is now history that we succeeded in this regard as we received an unqualified audit opinion with minor issues in the 2022/2023 financial year. We corrected most of the issues that were raised in the previous year through strict monitoring of audit action plan.

Reasons for adjustment to service delivery and budget implementation plan (SDBIP) for 2023/2024 financial year:

Technical Services

- Reprioritisation: Osiingatheni electrification has been reprioritised to Hill View 30 connections, Ezakhiweni 10 connections, Mpembeni 10 connection (Council resolution).
- Annual budget change of all Community Halls & creche due vat and retention exclusion.
- Annual target of Ntendeka gravel road to change due to National reduction of MIG allocation by National treasury.
- Annual budget change of Dumakude Creche project due to vat and retention exclusion.

Finance

- Annual budget figures of the collection of budgeted revenue were incorrectly populated during initial SDBIP stage.
- Adjust quarterly target of MSCOA reports to be in-line with council sitting dates.

Corporate

- To adjust revenue collection downwards based on the unplanned requests from sector departments and other state organs to utilize Municipal facilities at no charge for the purposes of service delivery.

Planning and Development

- Budget adjusted to fund SDF
- Budget adjustment to fund Land Use Scheme
- Inclusion of new indicator on the Subdivision of B1020 (B South Hall & Mimosa and others)

Community Services

- To include indicator to address climate change.
- Amend waste management indicator to address or avoid repeated AG findings and POE required.

Protection Services

- Review annual target due to reluctance of applicants to use Ulundi DLTC due to testing system change.
- Review of indicator on application of funding to build Disaster Management Centre which is impossible to achieve due to lack of positive feedback from COGTA.

On behalf of the Council, I would like to thank, the men and women that complement our staff and the people of Ulundi for placing their trust in our leadership to deliver services and implement progressive development strategies. Through a united front, we will create a better and progressive Ulundi.

Honourable Speaker allow me to give this house what is contained in table C4 of Mid-Year Budget and Performance Assessment for the financial year 2023/2024.

Description	Original Budget R'000	Year TD actual R'000	Year TD budget R'000	YTD variance R'000	Comments	Action to be taken
Revenue By Source						
Property rates	115 343	83 861	57 672	26 189	The high collection is due to annual billing to Government Departments who pay for the entire year within the first quarter.	None
Service charges - electricity revenue	93 467	37 579	46 733	(9 155)	In view of the high percentage of non- technical losses, power theft, load shedding and reduction was identified as the main cause of the problem. Meter audits were intensified to detect power theft and to minimize meter tampering. Although a huge difference was experienced after the implementation of the intensified audits, the culture of electricity theft remains rife and exceedingly difficult to resolve. Implementation of load reduction to non-paying customer	Monthly meter auditing, Monthly commercial disconnections-billing reports, blocking of pre-paid meters; disconnections for customers with low to no consumption and replacement of faulty meters.
Service charges - refuse revenue	10 051	5 059	5 026	33	This is due to new tenants that had services after the budget has been finalized	To increase the budget in accordance with the number of refuse customers per category
Operational Revenue	18 120	13 155	9 060	4 095	Included in this amount is VAT refund which is R12.1 M from July to December 2023.	To adjust the budget upwards.
Rental of facilities and equipment	1 134	590	567	23	This entirely depends on the community.	To adjust the budget accordingly

Interest from Current and Non Current Assets	2 991	1 017	1 495	478	This is due to interest on consumers.	none
Fines, penalties, and forfeits	105	154	53	102	This is due to the establishment of back office.	To adjust the budget upwards accordingly
Licenses and permits	1 895	933	948	(15)	This is due to the introduction of the new system by the department of transport which resulted in community member moving to the neighboring municipalities using the old version.	To adjust the budget accordingly
Transfers and subsidies	221 071	163 992	110 535	53 457	Grants have been received in accordance with the Division of Revenue Act and still awaiting the remaining trenches. Grants such as MIG and Equitable share are not received in equal amounts.	None
Expenditure By Type						
Employee related costs	171 262	83 333	85 631	2 298	The salary bill has been maintained to a minimum amount such that exits/retirements are not filled except for critical positions.	Maintain the funded budget and implementation of applicable Council resolution
Remuneration of councilors	17 615	8 958	8 807	150	The variance is due to the implementation of upper limits Gazette. (ministerial determination granted at 50% by CoGTA MEC)	none
Bulk purchases	136 275	65 311	68 138	2 827	The municipality is honoring its monthly invoices as per debt relief conditions.	none.
Contracted services	45 962	38 922	22 981	15 941	All contracts are being monitored closely to avoid escalations; most expenditure was scheduled to take place during the first six months of the financial year.	The budget will be adjusted upward.

Other expenditure	44 050	32 743	22 025	10 718	Majority of projects are completed within the first 6 months of the financial year and therefor actual year to date is higher than budgeted year to date.	To adjust the budget upwards accordingly.
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I thank you.

Resolutions



EXTRACT

FROM MINUTES OF THE 4TH 2023/2024 ORDINARY MEETING OF THE ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29(1) READ WITH SECTION 18(2) OF THE LOCAL GOVERNMENT MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD PHYSICALLY IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON THURSDAY 25 JANUARY 2024 AT 11H00

A4. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT (A4./25)

5/1/1

Resolved:-

1. THAT the contents of the Mid-year Budget and Performance Assessment report for 2023/2024 be noted.

2. THAT based on the assessment results of the Mid-year Budget and Performance the Accounting Officer be mandated to prepare an adjustment budget in terms of Section 28 of the Municipal Finance Management Act No. 56 of 2003.

3. THAT based on the assessment results of the Mid-year Performance report the Accounting Officer be mandated to effect adjustments to the Integrated Development Plan and Service Delivery and Budget Implementation Plan for 2023/2024.

CERTIFIED A TRUE COPY

DNS Bujhelezi: Director

CORPORATE AND MANAGEMENT SERVICES

25-01-2024
ULUNDI

Executive summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

The budget/IDP process occurred according to the budget timetable approved by Council in August 2022. This ensured compliance with the MFMA and subsequent circulars in the preparation and approval of the multi-year budget/IDP. The Municipal Budget and reporting Regulations (MBRR) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, Circular No. 72.

The main challenges experienced during the compilation of the 2023/2024 Final Mid – Year can be summarized as follows:

- Schedule C to agree with monthly S71(Data Strings) reporting cashflow.
- Non collection due to the load shedding and electricity losses.

The following budget principles and guidelines directly informed the compilation of the 2023/2024 Final Budget and MTRRF:

- The Municipality used benchmark of 10% or material value R1 000 000

Mid-Year Budget Statement Tables

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTRRF: Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Importants documents which provide essential assistance

[MfMA Budget Circular 2011/12](#) Click to view

[MBRR Budget Formats Guide](#) Click to view

[Dummy Budget Guide](#) Click to view

[Funding Compliance Guide](#) Click to view

[MFMA Return Forms](#) Click to view

Printing Instructions

[Showing / Hiding Columns](#)

[Hide Reference columns on all sheets](#)

[Hide Pre-audit columns on all sheets](#)

[Showing / Clearing Highlights](#)

[Clear Highlights on all sheets](#)

Organizational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
1. Finance & Accounting	1. Finance & Accounting	1. Finance & Accounting
2. Human Resources	2. Human Resources	2. Human Resources
3. Operations	3. Operations	3. Operations
4. Marketing & Sales	4. Marketing & Sales	4. Marketing & Sales
5. Research & Development	5. Research & Development	5. Research & Development
6. Legal	6. Legal	6. Legal
7. Information Technology	7. Information Technology	7. Information Technology
8. Compliance	8. Compliance	8. Compliance
9. Environmental, Health & Safety	9. Environmental, Health & Safety	9. Environmental, Health & Safety
10. Public Affairs	10. Public Affairs	10. Public Affairs
11. Quality	11. Quality	11. Quality
12. Procurement	12. Procurement	12. Procurement
13. Logistics	13. Logistics	13. Logistics
14. Customer Support	14. Customer Support	14. Customer Support
15. Training	15. Training	15. Training
16. Facilities	16. Facilities	16. Facilities
17. Security	17. Security	17. Security
18. Risk Management	18. Risk Management	18. Risk Management
19. Sustainability	19. Sustainability	19. Sustainability
20. Corporate Governance	20. Corporate Governance	20. Corporate Governance
21. Investor Relations	21. Investor Relations	21. Investor Relations
22. External Affairs	22. External Affairs	22. External Affairs
23. Policy & Compliance	23. Policy & Compliance	23. Policy & Compliance
24. Internal Audit	24. Internal Audit	24. Internal Audit
25. Business Development	25. Business Development	25. Business Development
26. Strategic Planning	26. Strategic Planning	26. Strategic Planning
27. Innovation	27. Innovation	27. Innovation
28. Intellectual Property	28. Intellectual Property	28. Intellectual Property
29. Data Analytics	29. Data Analytics	29. Data Analytics
30. Cybersecurity	30. Cybersecurity	30. Cybersecurity
31. Privacy	31. Privacy	31. Privacy
32. Ethics	32. Ethics	32. Ethics
33. Diversity & Inclusion	33. Diversity & Inclusion	33. Diversity & Inclusion
34. Social Responsibility	34. Social Responsibility	34. Social Responsibility
35. Environmental Impact	35. Environmental Impact	35. Environmental Impact
36. Community Relations	36. Community Relations	36. Community Relations
37. Government Relations	37. Government Relations	37. Government Relations
38. Regulatory Affairs	38. Regulatory Affairs	38. Regulatory Affairs
39. Tax	39. Tax	39. Tax
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196. Finance & Accounting	196. Finance & Accounting	196. Finance & Accounting
197. Human Resources	197. Human Resources	197. Human Resources
198. Operations	198. Operations	198. Operations
199. Marketing & Sales	199. Marketing & Sales	199. Marketing & Sales
200. Research & Development	200. Research & Development	200. Research & Development

KZN266 Ulundi - Contact Information

A. GENERAL INFORMATION

Municipality: KZN266 Ulundi

Set name on 'Instructions' sheet:

Grade in terms of the Remuneration of Public Office Bearers Act.

Grade: KZN KWAZULU-NATAL

Province: KZN KWAZULU-NATAL

Web Address: www.ulundi.gov.za

e-mail Address: info@ulundi.gov.za

B. CONTACT INFORMATION

Postal address:

P.O. Box: Private Bag x17

City / Town: Ulundi

Postal Code: 3838

Street address:

Building: Civic Centre

Street No. & Name: Bab1 price mangosuthu Street

City / Town: Ulundi

Postal Code: 3838

General Contacts:

Telephone number: 035 874 5100

Fax number:

C. POLITICAL LEADERSHIP

Speaker:

ID Number: 7709255315086

Title: Mr

Name: S.M Buthelezi

Telephone number: 035 874 5100

Cell number: 081 812 3983

Fax number:

E-mail address: smbuthelazi@gmail.com

Mayor/Executive Mayor:

ID Number: 6705165527084

Title: Mr.

Name: W.M. Nisshangase

Telephone number: 035 874 5808

Cell number: 073 470 7095

Fax number: 035 870 1105

E-mail address: cwmnshangase@ulundi.gov.za

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number: 6605160509089

Title: Mrs.

Name: T.G. Madala

Telephone number: 035 874 5803

Cell number: 072 942 6933/060 559 7593

Fax number: 035 870 1164

E-mail address: mpumeshivlakazi@gmail.com

D. MANAGEMENT LEADERSHIP

Municipal Manager:

ID Number: 8111025400083

Title: Mr

Name: Sandile Martin

Telephone number: 035 874 5139

Cell number: 065 828 5478

Fax number:

E-mail address: skhomo@ulundi.gov.za

Secretary/PA to the Municipal Manager:

ID Number: 8306170799087

Title: Ms

Name: N.N. Mathe

Telephone number: 035 874 5810

Cell number: 078 217 5500

Fax number: 035 870 1104

E-mail address: nmathe@ulundi.gov.za

Chief Financial Officer:

ID Number: 6409305571082

Title: Mr.

Name: J.H. Mhiongo

Telephone number: 035 874 5102

Cell number: 073 472 1934

Fax number: 035 874 5174

E-mail address: jhmhiongo@ulundi.gov.za

Official responsible for submitting financial information

ID Number: 7509020445089

Title: Ms.

Name: T.L. Magwaza

Telephone number: 035 874 5100

Cell number: 082 322 8689

Fax number: 034 874 5174

E-mail address: tmagwaza@ulundi.gov.za

Official responsible for submitting financial information

KZN266 Uundi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

R thousands	2022/23		Budget Year 2023/24					YTD variance %	YTD variance	Full Year Forecast
	Ref	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Revenue - Functional										
419 305	419 305	352 210	82 906	277 836	176 105	101 731	58%	352 210	352 210	
Executive and council	-	-	-	-	-	-	-	-	-	-
Finance and administration	419 305	352 210	82 906	277 836	176 105	101 731	58%	352 210	352 210	
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety	4 086	4 076	637	1 970	2 036	(69)	-3%	4 076	4 076	
Community and social services	2 091	2 076	522	1 065	1 038	27	3%	2 076	2 076	
Sport and recreation	1 995	2 000	114	905	1 000	(95)	-10%	2 000	2 000	
Public safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	271	36 838	10	5 263	18 419	(13 157)	-71%	36 838	36 838	
Planning and development	271	36 838	10	5 263	18 419	(13 157)	-71%	36 838	36 838	
Road transport	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	58 615	109 318	8 014	35 272	54 659	(19 387)	-35%	109 318	109 318	
Energy sources	48 681	99 267	7 173	30 213	49 633	(19 420)	-39%	99 267	99 267	
Water management	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-
Waste management	9 934	10 051	841	5 059	5 026	33	1%	10 051	10 051	
Other	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional										
482 277	482 277	502 443	91 567	320 341	251 221	69 119	28%	502 443	502 443	
Expenditure - Functional										
175 043	175 043	133 729	13 581	79 066	81 582	(2 516)	-3%	133 729	133 729	
Executive and council	23 067	28 966	2 497	12 882	28 401	(15 519)	-55%	28 966	28 966	
Finance and administration	149 495	104 125	10 814	64 878	52 863	12 015	23%	104 125	104 125	
Internal audit	2 491	638	270	1 306	319	987	310%	638	638	
Community and public safety	79 492	86 832	8 774	45 448	43 416	2 032	5%	86 832	86 832	
Community and social services	24 483	37 427	3 243	15 322	18 713	(3 391)	-18%	37 427	37 427	
Sport and recreation	1 836	7 062	396	834	3 531	(2 697)	-76%	7 062	7 062	
Public safety	53 169	41 541	5 104	29 226	20 771	8 455	41%	41 541	41 541	
Housing	4	757	-	29	378	(350)	-92%	757	757	
Health	-	45	31	15	23	15	66%	45	45	
Economic and environmental services	102 770	41 826	4 536	18 269	20 913	(2 644)	-13%	41 826	41 826	
Planning and development	14 120	30 412	2 575	8 187	15 206	(7 019)	-46%	30 412	30 412	
Road transport	88 156	10 524	1 779	9 654	5 262	4 392	83%	10 524	10 524	
Environmental protection	494	891	182	428	445	(17)	-4%	891	891	
Trading services	152 506	163 886	20 361	102 175	81 943	20 232	25%	163 886	163 886	
Energy sources	138 946	152 971	19 413	96 976	76 486	20 490	27%	152 971	152 971	
Water management	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-
Waste management	13 560	10 915	948	5 200	5 457	(258)	-5%	10 915	10 915	
Other	273	1 559	52	128	780	(651)	-84%	1 559	1 559	
Total Expenditure - Functional										
510 084	510 084	427 832	47 305	245 087	228 634	16 453	7%	427 832	427 832	
Surplus/ (Deficit) for the year										
(27 807)	(27 807)	74 610	44 262	75 254	22 587	52 666	233%	74 610	74 610	

Disaster Management	114	909	557	1 490	455	1 035	0	909
Education	114	909	557	1 490	455	1 035	0	909
Indigenous and Customary Law	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-
Literary Programmes	43	25 459	45	399	12 730	(12 331)	0	25 459
Media Services	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-
Sport and recreation	1 836	7 062	396	834	3 531	(2 697)	(0)	7 062
Beaches and Jetties	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	17	-	-	-	9	(9)	(0)	17
Community Parks (including Nurseries)	431	636	190	333	318	15	0	636
Recreational Facilities	35	103	-	-	52	(52)	(0)	103
Sports Grounds and Stadiums	1 370	6 305	206	501	3 153	(2 651)	(0)	6 305
Public safety	53 189	41 541	5 104	29 226	20 771	8 455	0	41 541
Civil Defence	45 463	7 141	4 271	24 636	3 570	21 066	0	7 141
Cleansing	6 492	21 050	647	3 406	10 525	(7 119)	(0)	21 050
Control of Public Nuisances	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-
Fire Fighting and Protection	464	12 298	(82)	540	6 149	(5 609)	(0)	12 298
Licensing and Control of Animals	750	-	269	644	-	644	#DIV/0!	750
Police Forces, Traffic and Street Parking Control	1 053	-	-	-	527	(527)	(0)	1 053
Founds	-	-	-	-	-	-	-	-
Housing	4	757	-	-	378	(350)	(0)	757
Housing	4	757	-	-	378	(350)	(0)	757
Informal Settlements	-	-	-	-	-	-	-	-
Health	45	45	31	37	23	15	0	45
Ambulance	-	-	-	-	-	-	-	-
Health Services	45	45	31	37	23	15	0	45
Laboratory Services	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-
Economic and environmental services	102 770	41 828	4 536	18 269	20 913	(2 644)	(0)	41 828
Planning and development	14 120	30 412	2 575	8 187	15 206	(7 019)	(0)	30 412
Billboards	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)	2 879	5 962	1 810	2 712	2 981	(269)	(0)	5 962
Central City Improvement District	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-
Economic Development/Planning	10 892	12 937	766	5 323	6 468	(1 146)	(0)	12 937
Regional Planning and Development	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	349	11 513	-	152	5 756	(5 604)	(0)	11 513
Project Management Unit	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road Transport	88 156	10 524	1 779	9 654	5 262	4 392	0	10 524
Public Transport	-	-	-	-	-	-	-	-
Road and Traffic Regulation	87 892	10 524	1 713	9 499	5 262	4 237	0	10 524
Roads	264	-	66	155	-	155	#DIV/0!	264
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection	494	891	182	428	445	(17)	(0)	891
Biodiversity and Landscape	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	494	891	182	428	445	(17)	(0)	891
Soil Conservation	-	-	-	-	-	-	-	-
Trading services	152 506	163 886	20 361	102 175	81 943	20 232	0	163 886
Energy sources	138 946	152 971	19 413	96 976	76 486	20 490	0	152 971
Electricity	138 946	152 971	19 413	96 976	76 486	20 490	0	152 971
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-
Waste management	13 560	10 915	948	5 200	5 457	(258)	(0)	10 915
Recycling	1 013	-	-	-	-	-	0	443

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Solid Waste Disposal (Landfill Sites)	680	1 156	680	-	-	9 791	9 791	9 791	9 791	9 791
Solid Waste Removal	(1)	(292)	(292)	4 896	4 896	4 896	4 896	4 896	4 896	4 896
Street Cleaning	-	-	-	-	-	-	-	-	-	-
Other	1 559	273	1 559	52	128	780	780	780	780	780
Abattoirs	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-
Markets	-	249	-	52	123	-	-	-	-	-
Tourism	-	23	1 559	-	5	790	790	790	790	790
Total Expenditure - Functional	427 832	510 084	427 832	47 305	245 087	228 634	228 634	228 634	228 634	228 634
Surplus/ (Deficit) for the year	74 610	(27 807)	74 610	-	44 262	75 254	75 254	75 254	75 254	75 254

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. 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 operv balance

check operv balance

69 119 236

KZN266 Ulundi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1	482 277	502 443	91 567	320 341	251 221	69 119	27.5%
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin	419 305	352 210	82 906	277 836	176 105	101 731	57.8%	352 210
Vote 3 - Internal Audit	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	2 091	2 076	522	1 065	1 038	27	2.6%	2 076
Vote 5 - Sport & Recreation	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	1 995	2 000	114	905	1 000	(95)	-9.5%	2 000
Vote 7 - Housing	-	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development	271	36 838	10	5 263	18 419	(13 157)	-71.4%	36 838
Vote 10 - Road Transport	48 681	99 267	7 173	30 213	49 633	(19 420)	-39.1%	99 267
Vote 11 - Energy Sources	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	9 934	10 051	841	5 059	5 026	33	0.7%	10 051
Vote 13 - Waste Management	-	-	-	-	-	-	-	-
Vote 14 - Other	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	482 277	502 443	91 567	320 341	251 221	69 119	27.5%
Expenditure by Vote	1	23 057	28 966	2 497	12 882	28 401	(15 519)	-54.6%
Vote 1 - Executive & Council	23 057	28 966	2 497	12 882	28 401	(15 519)	-54.6%	28 966
Vote 2 - Finance and Admin	136 970	99 484	10 156	58 330	50 542	7 788	15.4%	99 484
Vote 3 - Internal Audit	2 491	638	270	1 306	319	987	309.7%	638
Vote 4 - Community and Social Services	25 629	37 497	2 876	14 751	18 748	(3 997)	-21.3%	37 497
Vote 5 - Sport & Recreation	1 405	6 426	206	501	3 213	(2 712)	-84.4%	6 426
Vote 6 - Public Safety	53 663	42 432	5 287	29 654	21 216	8 438	39.8%	42 432
Vote 7 - Housing	4	757	-	29	378	(350)	-92.4%	757
Vote 8 - Health	-	45	31	37	23	15	65.9%	45
Vote 9 - Planning & Development	14 120	30 853	2 575	8 197	15 426	(7 229)	-46.9%	30 853
Vote 10 - Road Transport	88 156	10 524	1 779	9 654	5 262	4 392	83.5%	10 524
Vote 11 - Energy Sources	138 946	152 971	19 413	96 976	76 486	20 490	26.8%	152 971
Vote 12 - Waste Water Management	-	-	-	-	-	-	-	-
Vote 13 - Waste Management	12 612	10 571	948	4 614	5 286	(672)	-12.7%	10 571
Vote 14 - Other	387	2 469	609	1 618	1 234	384	31.1%	2 469
Vote 15 - Finance and Admin2	12 525	4 200	658	6 539	2 100	4 439	211.4%	4 200
Total Expenditure by Vote	2	509 966	427 832	47 305	245 087	228 634	16 453	7.2%
Surplus/ (Deficit) for the year	2	(27 689)	74 610	-	75 254	22 587	52 666	233.2%

Expenditure by Vote		Total Revenue by Vote	
1	23 057	2	482 277
Vote 1 - Executive & Council	23 030		
1.1 - Mayor and Council	12 654		
1.2 - Municipal Manager, Town Secretary and Chief Execu	16 312		
1.3 - Child Care Facilities	-		
1.4 - (Name of sub-vote)	-		
1.5 - (Name of sub-vote)	-		
1.6 - (Name of sub-vote)	-		
1.7 - (Name of sub-vote)	-		
1.8 - (Name of sub-vote)	-		
1.9 - (Name of sub-vote)	-		
1.10 - (Name of sub-vote)	-		
Vote 2 - Finance and Admin	136 970		
2.1 - Information Technology	783		
2.2 - Finance	84 205		
2.3 - Fleet Management	10 562		
2.4 - Human Resources	9 397		
2.5 - Risk Management	-		
2.6 - Supply Chain Management	1 963		
2.7 - Asset Management	787		
2.8 - Legal Services	1 290		
2.9 - Administrative and Corporate Support	29 227		
2.10 - Property Services	(1 244)		
Vote 3 - Internal Audit	2 491		
3.1 - Governance Function	2 491		
3.2 - (Name of sub-vote)	-		
3.3 - (Name of sub-vote)	-		
3.4 - (Name of sub-vote)	-		
3.5 - (Name of sub-vote)	-		
3.6 - (Name of sub-vote)	-		
3.7 - (Name of sub-vote)	-		
3.8 - (Name of sub-vote)	-		
3.9 - (Name of sub-vote)	-		
3.10 - (Name of sub-vote)	-		
Vote 4 - Community and Social Services	25 629		
4.1 - (Name of sub-vote)	-		
4.2 - Cemeteries, Funeral Parlours and Crematoriums	1 365		
4.3 - Community Halls and Facilities	22 583		
4.4 - Aged Care	-		
4.5 - Disaster Management	-		
4.6 - Libraries and Archives	195		
4.7 - Community Parks (including Nurseries)	431		
4.8 - Recycling	1 013		
4.9 - Library Programmes	43		
4.10 - Population Development	-		
Vote 5 - Sport & Recreation	1 405		
5.1 - Sports Grounds and Stadiums	1 370		
5.2 - Recreational Facilities	35		
5.3 - (Name of sub-vote)	-		
5.4 - Casinos, Racing, Gambling, Wagering	17		
5.5 - (Name of sub-vote)	-		
5.6 - (Name of sub-vote)	-		
5.7 - (Name of sub-vote)	-		
5.8 - (Name of sub-vote)	-		
5.9 - (Name of sub-vote)	-		
5.10 - (Name of sub-vote)	-		
Vote 6 - Public Safety	42 482		
6.1 - Cleansing	21 050		
6.2 - Police Forces, Traffic and Street Parking Control	1 053		
6.3 - (Name of sub-vote)	-		
6.4 - (Name of sub-vote)	-		
6.5 - Civil Defence	45 463		
6.6 - Fire Fighting and Protection	464		
6.7 - Pollution Control	494		
6.8 - Licensing and Control of Animals	750		
6.9 - (Name of sub-vote)	-		
6.10 - (Name of sub-vote)	-		
Vote 7 - Housing	757		
7.1 - Housing	4		
7.2 - (Name of sub-vote)	-		
7.3 - (Name of sub-vote)	-		
7.4 - (Name of sub-vote)	-		
7.5 - (Name of sub-vote)	-		
7.6 - (Name of sub-vote)	-		
28 966	23 057	28 966	23 057
12 654	12 654	12 654	12 654
16 312	16 312	16 312	16 312
11 552	11 552	11 552	11 552
2 181	2 181	2 181	2 181
638	638	638	638
37 497	37 497	37 497	37 497
2 010	2 010	2 010	2 010
8 922	8 922	8 922	8 922
25 459	25 459	25 459	25 459
636	636	636	636
443	443	443	443
26	26	26	26
6 426	6 426	6 426	6 426
6 305	6 305	6 305	6 305
103	103	103	103
17	17	17	17
42 432	42 432	42 432	42 432
21 050	21 050	21 050	21 050
1 053	1 053	1 053	1 053
7 141	7 141	7 141	7 141
12 298	12 298	12 298	12 298
891	891	891	891
757	757	757	757
502 443	502 443	502 443	502 443

Code	Description	2022	2021	% Change	2022	2021	% Change
7.7 - [Name of sub-vote]							
7.8 - [Name of sub-vote]							
7.9 - [Name of sub-vote]							
7.10 - [Name of sub-vote]							
Vote 8 - Health		45	31	31%	45	31	31%
8.1 - Health Services							
8.2 - [Name of sub-vote]							
8.3 - [Name of sub-vote]							
8.4 - [Name of sub-vote]							
8.5 - [Name of sub-vote]							
8.6 - [Name of sub-vote]							
8.7 - [Name of sub-vote]							
8.8 - [Name of sub-vote]							
8.9 - [Name of sub-vote]							
8.10 - [Name of sub-vote]							
Vote 9 - Planning & Development		30 853	2 575	-47%	30 853	2 575	-47%
9.1 - Town Planning, Building Regulations and Enforcement							
9.2 - Project Management Unit							
9.3 - Economic Development/Planning		12 937	786	-18%	12 937	786	-18%
9.4 - Corporate Wide Strategic Planning (IDPs, LEDs)		5 962	1 810	-9%	5 962	1 810	-9%
9.5 - Valuation Service							
9.6 - [Name of sub-vote]							
9.7 - [Name of sub-vote]							
9.8 - [Name of sub-vote]							
9.9 - [Name of sub-vote]							
9.10 - [Name of sub-vote]							
Vote 10 - Road Transport		88 156	1 779	83%	88 156	1 779	83%
10.1 - Roads							
10.2 - Road and Traffic Regulation							
10.3 - Taxi Ranks							
10.4 - [Name of sub-vote]							
10.5 - [Name of sub-vote]							
10.6 - [Name of sub-vote]							
10.7 - [Name of sub-vote]							
10.8 - [Name of sub-vote]							
10.9 - [Name of sub-vote]							
10.10 - [Name of sub-vote]							
Vote 11 - Energy Sources		152 971	19 413	27%	152 971	19 413	27%
11.1 - Electricity							
11.2 - Street Lighting and Signal Systems							
11.3 - [Name of sub-vote]							
11.4 - [Name of sub-vote]							
11.5 - [Name of sub-vote]							
11.6 - [Name of sub-vote]							
11.7 - [Name of sub-vote]							
11.8 - [Name of sub-vote]							
11.9 - [Name of sub-vote]							
11.10 - [Name of sub-vote]							
Vote 12 - Waste Water Management							
12.1 - [Name of sub-vote]							
12.2 - Storm Water Management							
12.3 - Sewerage							
12.4 - Water Storage							
12.5 - Water Distribution							
12.6 - [Name of sub-vote]							
12.7 - [Name of sub-vote]							
12.8 - [Name of sub-vote]							
12.9 - [Name of sub-vote]							
12.10 - [Name of sub-vote]							
Vote 13 - Waste Management		10 571	4 614	-13%	10 571	4 614	-13%
13.1 - Solid Waste Disposal (Landfill Sites)		1 156		-100%	1 156		-100%
13.2 - Solid Waste Removal		9 881	4 614	-7%	9 881	4 614	-7%
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]							
Vote 14 - Other		2 469	1 618	31%	2 469	1 618	31%
14.1 - [Name of sub-vote]							
14.2 - Tourism							
14.3 - Education		114	1 490	228%	114	1 490	228%
14.4 - Markets		249	52	-79%	249	52	-79%
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]							
Vote 15 - Finance and Admin		4 200	6 539	211%	4 200	6 539	211%
15.1 - Marketing, Customer Relations, Publicity and Media							

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]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	509 966	427 832	47 305	245 087	228 634	16 453	0	427 832	-	-	-	-
Surplus/ (Deficit) for the year	2	(27 689)	74 610	-	44 262	75 254	22 587	52 668	0	74 610	-	-	-

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

KZ266 Uundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

R thousands	Description	Budget Year 2023/24					YTD variance %	YTD variance	Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual			
93 467	Exchange Revenue	93 467	6 118	37 579	46 733	(9 155)	-20%		
64 847	Service charges - Electricity	64 847	6 118	37 579	46 733	(9 155)	-20%		
-	Service charges - Water	-	-	-	-	-	-		
-	Service charges - Waste Water Management	-	-	-	-	-	-		
9 924	Service charges - Waste management	9 924	841	5 059	5 026	33	1%	10 051	
525	Sale of Goods and Rendering of Services	525	13	301	347	(46)	-13%	694	
1 909	Agency services	1 909	104	875	948	(72)	-8%	1 895	
29	Interest earned from Receivables	29	3	12	1 495	(1 483)	-99%	2 991	
1 966	Interest from Current and Non Current Assets	1 966	214	1 412	629	-	-	1 258	
-	Dividends	-	-	-	-	-	-	-	
-	Rent on Land	-	-	-	-	-	-	-	
1 079	Rental from Fixed Assets	1 079	166	590	567	23	4%	1 134	
-	License and permits	-	-	-	-	-	-	-	
741	Fines, penalties and forfeits	741	23	154	53	102	-	105	
112 471	Property rates	112 471	5 051	83 861	57 672	26 189	45%	115 343	
115 343	Surcharges and Taxes	115 343	5 051	83 861	57 672	26 189	45%	115 343	
-	License and permits	-	-	-	-	-	-	-	
221 071	Transfers and subsidies - Operational	221 071	72 780	163 992	110 535	53 457	-	221 071	
2 502	Interest	2 502	212	1 005	-	1 005	-	-	
-	Fuel Levy	-	-	-	-	-	-	-	
-	Operational Revenue	-	-	-	-	-	-	-	
(41)	Gains on disposal of Assets	(41)	-	3	-	3	-	-	
-	Other Gains	-	-	-	-	-	-	-	
-	Discontinued Operations	-	-	-	-	-	-	-	
407 389	Total Revenue (excluding capital transfers and contributions)	407 389	86 063	295 959	233 064	62 895	27%	466 129	
156 453	Employee related costs	171 262	14 095	83 333	85 631	(2 298)	-3%	171 262	
17 022	Remuneration of councillors	17 615	1 833	8 807	8 807	150	2%	17 615	
113 324	Bulk purchases - electricity	136 275	10 339	65 311	68 138	(2 827)	-	136 275	
6 916	Inventory consumed	(9 757)	120	3 867	9 039	(5 173)	-	(9 757)	
24 470	Debt impairment	24 470	4 144	9 692	10 713	(1 021)	-100%	-	
64 058	Depreciation and amortisation	21 425	4 144	9 692	10 713	(1 021)	-10%	21 425	
8 235	Interest	1 000	106	574	500	74	15%	1 000	
65 943	Contracted services	45 962	10 806	38 922	22 981	15 941	69%	45 962	
524	Transfers and subsidies	-	-	-	-	-	-	-	
6 705	Irrecoverable debts written off	-	-	-	-	-	-	-	
44 435	Operational costs	44 050	5 862	32 743	22 025	10 718	49%	44 050	
-	Other Losses	-	-	-	-	-	-	-	
510 084	Total Expenditure	427 832	47 305	245 087	228 634	16 453	7%	427 832	
(102 695)	Surplus/(Deficit)	38 296	38 759	50 872	4 430	46 442	0	38 296	
74 888	Transfers and subsidies - capital (monetary allocations)	36 314	5 503	24 381	18 157	6 224	0	36 314	
(27 807)	Surplus/(Deficit) after capital transfers & contributions	74 610	44 262	75 254	22 587	-	-	74 610	
-	Income Tax	-	-	-	-	-	-	-	
(27 807)	Surplus/(Deficit) after income tax	74 610	44 262	75 254	22 587	-	-	74 610	
-	Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	
-	Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	
(27 807)	Surplus/(Deficit) attributable to municipality	74 610	44 262	75 254	22 587	-	-	74 610	
-	Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	
-	Share of Surplus/Deficit attributable to Intercountry/Parent subsidiary transactions	-	-	-	-	-	-	-	
(27 807)	Surplus/ (Deficit) for the year	74 610	44 262	75 254	22 587	-	-	74 610	

KZN266 Uundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

R thousands	Ref	Vote Description	Budget Year 2023/24				Full Year Forecast
			YearTD	YTD variance	YTD variance %	Budget	
	2	Multi-Year expenditure appropriation	-	-	-	-	
	2	Vote 1 - Executive & Council	-	-	-	-	
		Vote 2 - Finance and Admin	-	-	-	-	
		Vote 3 - Internal Audit	-	-	-	-	
		Vote 4 - Community and Social Services	-	-	-	-	
		Vote 5 - Sport & Recreation	-	-	-	-	
		Vote 6 - Public Safety	-	-	-	-	
		Vote 7 - Housing	-	-	-	-	
		Vote 8 - Health	-	-	-	-	
		Vote 9 - Planning & Development	-	-	-	-	
		Vote 10 - Road Transport	-	-	-	-	
		Vote 11 - Energy Sources	-	-	-	-	
		Vote 12 - Waste Water Management	-	-	-	-	
		Vote 13 - Waste Management	-	-	-	-	
		Vote 14 - Other	-	-	-	-	
		Vote 15 - Finance and Admin2	-	-	-	-	
	4,7	Total Capital Multi-year expenditure	-	-	-	-	
	2	Single Year expenditure appropriation	-	-	-	-	
		Vote 1 - Executive & Council	1 611	591	1 277	806	
		Vote 2 - Finance and Admin	1 250	360	741	625	
		Vote 3 - Internal Audit	90	-	(45)	45	
		Vote 4 - Community and Social Services	11 536	587	11 133	5 768	
		Vote 5 - Sport & Recreation	14 576	3 273	7 652	7 288	
		Vote 6 - Public Safety	607	-	317	303	
		Vote 7 - Housing	-	-	-	13	
		Vote 8 - Health	-	-	-	-	
		Vote 9 - Planning & Development	20 468	385	462	1 388	
		Vote 10 - Road Transport	8 331	-	595	4 165	
		Vote 11 - Energy Sources	875	-	-	-	
		Vote 12 - Waste Water Management	4	-	-	-	
		Vote 13 - Waste Management	-	-	-	-	
		Vote 14 - Other	-	-	-	-	
		Vote 15 - Finance and Admin2	-	-	-	-	
	4	Total Capital single-year expenditure	68 146	40 776	22 177	20 388	
		Total Capital Expenditure - Functional Classification	68 146	40 776	22 177	20 388	
		Governance and administration	898	415	975	920	
		Executive and council	451	55	235	250	
		Finance and administration	447	360	741	625	
		Internal audit	0	-	-	45	
		Community and social services	45 901	4 395	20 144	13 915	
		Sport and recreation	14 576	3 273	7 652	7 288	
		Public safety	607	-	317	303	
		Housing	-	-	-	13	
		Health	-	-	-	-	
		Economic and environmental services	20 468	385	462	1 388	
		Planning and development	20 468	385	462	1 388	
		Road transport	8 331	-	595	4 165	
		Environmental protection	-	-	-	-	
		Trading services	875	-	-	-	
		Energy sources	875	-	-	-	
		Water management	4	-	-	-	
		Waste water management	4	-	-	-	
		Waste management	-	-	-	-	
		Other	-	-	-	-	
	3	Total Capital Expenditure - Functional Classification	68 146	40 776	22 177	20 388	
		Funded by:					
		National Government	66 363	29 999	20 289	14 999	
		Provincial Government	-	-	-	-	
		District Municipality	-	-	-	-	
		Transfers and subsidies - capital (in-kind)	-	-	-	-	
		Transfers recognised - capital	66 363	29 999	20 289	14 999	
		Borrowing	1 783	10 777	1 888	5 389	
		Internally generated funds	68 146	40 776	22 177	20 388	
		Total Capital Funding	68 146	40 776	22 177	20 388	
		1. 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).					
		2. Include capital component of PPP unitary payment					
		3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations					
		4. Include expenditure on investment property, intangible and biological assets					
		5. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17					
		6. Total Capital Funding must balance with Total Capital Expenditure					

Capital expenditure - Municipal Vote		Expenditure of single-year capital appropriation	
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]	-	-	-
Total multi-year capital expenditure			
1.1 - Mayor and Council	451	1 811	500
1.2 - Municipal Manager, Town Secretary and Chief Executive	1 111	536	1 111
1.3 - Child Care Facilities	-	-	-
1.4 - [Name of sub-vote]	-	-	-
1.5 - [Name of sub-vote]	-	-	-
1.6 - [Name of sub-vote]	-	-	-
1.7 - [Name of sub-vote]	-	-	-
1.8 - [Name of sub-vote]	-	-	-
1.9 - [Name of sub-vote]	-	-	-
1.10 - [Name of sub-vote]	-	-	-
Vote 2 - Finance and Admin	447	1 250	1 250
2.1 - Information Technology	-	-	-
2.2 - Finance	-	-	-
2.3 - Fleet Management	-	-	-
2.4 - Human Resources	-	-	-
2.5 - Risk Management	-	-	-
2.6 - Supply Chain Management	-	-	-
2.7 - Asset Management	-	-	-
2.8 - Legal Services	-	-	-
2.9 - Administrative and Corporate Support	-	-	-
2.10 - Property Services	-	-	-
Vote 3 - Internal Audit	90	45	90
3.1 - Governance Function	90	45	90
3.2 - [Name of sub-vote]	-	-	-
3.3 - [Name of sub-vote]	-	-	-
3.4 - [Name of sub-vote]	-	-	-
3.5 - [Name of sub-vote]	-	-	-
3.6 - [Name of sub-vote]	-	-	-
3.7 - [Name of sub-vote]	-	-	-
3.8 - [Name of sub-vote]	-	-	-
3.9 - [Name of sub-vote]	-	-	-
3.10 - [Name of sub-vote]	-	-	-
Vote 4 - Community and Social Services	45 901	11 536	11 536
4.1 - [Name of sub-vote]	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	45 901	11 536	11 536
4.3 - Community Halls and Facilities	-	-	-
4.4 - Aged Care	-	-	-
4.5 - Disaster Management	-	-	-
4.6 - Libraries and Archives	-	-	-
4.7 - Community Parks (including Nurseries)	-	-	-
4.8 - Recycling	-	-	-
4.9 - Literacy Programmes	-	-	-
4.10 - Population Development	-	-	-
Vote 5 - Sport & Recreation	14 576	3 273	14 576
5.1 - Sports Grounds and Stadiums	14 576	3 273	14 576
5.2 - Recreational Facilities	-	-	-
5.3 - [Name of sub-vote]	-	-	-
5.4 - Casinos, Racing, Gambling, Wagaming	-	-	-
5.5 - [Name of sub-vote]	-	-	-
5.6 - [Name of sub-vote]	-	-	-
5.7 - [Name of sub-vote]	-	-	-
5.8 - [Name of sub-vote]	-	-	-
5.9 - [Name of sub-vote]	-	-	-
5.10 - [Name of sub-vote]	-	-	-
Vote 6 - Public Safety	607	317	607
6.1 - Cleansing	595	298	595
6.2 - Police Forces, Traffic and Street Parking Control	-	-	-
6.3 - [Name of sub-vote]	-	-	-
6.4 - [Name of sub-vote]	-	-	-
6.5 - Civil Defence	12	317	12
6.6 - Fire Fighting and Protection	-	-	-
6.7 - Pollution Control	-	-	-
6.8 - Licensing and Control of Animals	-	-	-
6.9 - [Name of sub-vote]	-	-	-
6.10 - [Name of sub-vote]	-	-	-
Vote 7 - Housing	-	-	-
7.1 - Housing	-	-	-
7.2 - [Name of sub-vote]	-	-	-
7.3 - [Name of sub-vote]	-	-	-
1.1 - Executive & Council	500	472	500
1.2 - Municipal Manager, Town Secretary and Chief Executive	1 111	487	1 111
1.3 - Child Care Facilities	-	-	-
1.4 - [Name of sub-vote]	-	-	-
1.5 - [Name of sub-vote]	-	-	-
1.6 - [Name of sub-vote]	-	-	-
1.7 - [Name of sub-vote]	-	-	-
1.8 - [Name of sub-vote]	-	-	-
1.9 - [Name of sub-vote]	-	-	-
1.10 - [Name of sub-vote]	-	-	-
Vote 2 - Finance and Admin	447	1 250	1 250
2.1 - Information Technology	-	-	-
2.2 - Finance	-	-	-
2.3 - Fleet Management	-	-	-
2.4 - Human Resources	-	-	-
2.5 - Risk Management	-	-	-
2.6 - Supply Chain Management	-	-	-
2.7 - Asset Management	-	-	-
2.8 - Legal Services	-	-	-
2.9 - Administrative and Corporate Support	-	-	-
2.10 - Property Services	-	-	-
Vote 3 - Internal Audit	90	45	90
3.1 - Governance Function	90	45	90
3.2 - [Name of sub-vote]	-	-	-
3.3 - [Name of sub-vote]	-	-	-
3.4 - [Name of sub-vote]	-	-	-
3.5 - [Name of sub-vote]	-	-	-
3.6 - [Name of sub-vote]	-	-	-
3.7 - [Name of sub-vote]	-	-	-
3.8 - [Name of sub-vote]	-	-	-
3.9 - [Name of sub-vote]	-	-	-
3.10 - [Name of sub-vote]	-	-	-
Vote 4 - Community and Social Services	45 901	11 536	11 536
4.1 - [Name of sub-vote]	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	45 901	11 536	11 536
4.3 - Community Halls and Facilities	-	-	-
4.4 - Aged Care	-	-	-
4.5 - Disaster Management	-	-	-
4.6 - Libraries and Archives	-	-	-
4.7 - Community Parks (including Nurseries)	-	-	-
4.8 - Recycling	-	-	-
4.9 - Literacy Programmes	-	-	-
4.10 - Population Development	-	-	-
Vote 5 - Sport & Recreation	14 576	3 273	14 576
5.1 - Sports Grounds and Stadiums	14 576	3 273	14 576
5.2 - Recreational Facilities	-	-	-
5.3 - [Name of sub-vote]	-	-	-
5.4 - Casinos, Racing, Gambling, Wagaming	-	-	-
5.5 - [Name of sub-vote]	-	-	-
5.6 - [Name of sub-vote]	-	-	-
5.7 - [Name of sub-vote]	-	-	-
5.8 - [Name of sub-vote]	-	-	-
5.9 - [Name of sub-vote]	-	-	-
5.10 - [Name of sub-vote]	-	-	-
Vote 6 - Public Safety	607	317	607
6.1 - Cleansing	595	298	595
6.2 - Police Forces, Traffic and Street Parking Control	-	-	-
6.3 - [Name of sub-vote]	-	-	-
6.4 - [Name of sub-vote]	-	-	-
6.5 - Civil Defence	12	317	12
6.6 - Fire Fighting and Protection	-	-	-
6.7 - Pollution Control	-	-	-
6.8 - Licensing and Control of Animals	-	-	-
6.9 - [Name of sub-vote]	-	-	-
6.10 - [Name of sub-vote]	-	-	-
Vote 7 - Housing	-	-	-
7.1 - Housing	-	-	-
7.2 - [Name of sub-vote]	-	-	-
7.3 - [Name of sub-vote]	-	-	-
1.1 - Executive & Council	500	472	500
1.2 - Municipal Manager, Town Secretary and Chief Executive	1 111	487	1 111
1.3 - Child Care Facilities	-	-	-
1.4 - [Name of sub-vote]	-	-	-
1.5 - [Name of sub-vote]	-	-	-
1.6 - [Name of sub-vote]	-	-	-
1.7 - [Name of sub-vote]	-	-	-
1.8 - [Name of sub-vote]	-	-	-
1.9 - [Name of sub-vote]	-	-	-
1.10 - [Name of sub-vote]	-	-	-
Vote 2 - Finance and Admin	447	1 250	1 250
2.1 - Information Technology	-	-	-
2.2 - Finance	-	-	-
2.3 - Fleet Management	-	-	-
2.4 - Human Resources	-	-	-
2.5 - Risk Management	-	-	-
2.6 - Supply Chain Management	-	-	-
2.7 - Asset Management	-	-	-
2.8 - Legal Services	-	-	-
2.9 - Administrative and Corporate Support	-	-	-
2.10 - Property Services	-	-	-
Vote 3 - Internal Audit	90	45	90
3.1 - Governance Function	90	45	90
3.2 - [Name of sub-vote]	-	-	-
3.3 - [Name of sub-vote]	-	-	-
3.4 - [Name of sub-vote]	-	-	-
3.5 - [Name of sub-vote]	-	-	-
3.6 - [Name of sub-vote]	-	-	-
3.7 - [Name of sub-vote]	-	-	-
3.8 - [Name of sub-vote]	-	-	-
3.9 - [Name of sub-vote]	-	-	-
3.10 - [Name of sub-vote]	-	-	-
Vote 4 - Community and Social Services	45 901	11 536	11 536
4.1 - [Name of sub-vote]	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	45 901	11 536	11 536
4.3 - Community Halls and Facilities	-	-	-
4.4 - Aged Care	-	-	-
4.5 - Disaster Management	-	-	-
4.6 - Libraries and Archives	-	-	-
4.7 - Community Parks (including Nurseries)	-	-	-
4.8 - Recycling	-	-	-
4.9 - Literacy Programmes	-	-	-
4.10 - Population Development	-	-	-
Vote 5 - Sport & Recreation	14 576	3 273	14 576
5.1 - Sports Grounds and Stadiums	14 576	3 273	14 576
5.2 - Recreational Facilities	-	-	-
5.3 - [Name of sub-vote]	-	-	-
5.4 - Casinos, Racing, Gambling, Wagaming	-	-	-
5.5 - [Name of sub-vote]	-	-	-
5.6 - [Name of sub-vote]	-	-	-
5.7 - [Name of sub-vote]	-	-	-
5.8 - [Name of sub-vote]	-	-	-
5.9 - [Name of sub-vote]	-	-	-
5.10 - [Name of sub-vote]	-	-	-
Vote 6 - Public Safety	607	317	607
6.1 - Cleansing	595	298	595
6.2 - Police Forces, Traffic and Street Parking Control	-	-	-
6.3 - [Name of sub-vote]	-	-	-
6.4 - [Name of sub-vote]	-	-	-
6.5 - Civil Defence	12	317	12
6.6 - Fire Fighting and Protection	-	-	-
6.7 - Pollution Control	-	-	-
6.8 - Licensing and Control of Animals	-	-	-
6.9 - [Name of sub-vote]	-	-	-
6.10 - [Name of sub-vote]	-	-	-
Vote 7 - Housing	-	-	-
7.1 - Housing	-	-	-
7.2 - [Name of sub-vote]	-	-	-
7.3 - [Name of sub-vote]	-	-	-

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

References							
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-
Vote 15 - Finance and Admin ²	-	-	-	-	-	-	-
15.1 - Marketing, Customer Relations, Publicity and Media C	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-
Total single-year capital expenditure	68 146	40 776	5 196	22 177	20 388	1 789	0
Total Capital Expenditure	68 146	40 776	-	-	-	-	40 776

KZN266 Ulundi - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	Budget Year 2023/24				2022/23	2	2	TOTAL COMMUNITY WEALTH/EQUITY
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual					Full Year Forecast
R thousands	1								
ASSETS									
Current assets									
Cash and cash equivalents		62 968	7 019	73 625	7 019	73 625	7 019	73 625	
Trade and other receivables from exchange transactions		(246 512)	44 874	(267 532)	44 874	(267 532)	44 874	44 874	
Receivables from non-exchange transactions		48 918	76 273	47 350	76 273	47 350	76 273	76 273	
Current portion of non-current receivables		266 372	-	293 643	-	293 643	-	-	
Inventory		2 603	2 186	2 881	2 186	2 881	2 186	2 186	
VAT		57 914	52 343	71 185	52 343	71 185	52 343	52 343	
Other current assets		-	-	-	-	-	-	-	
Total current assets		192 262	182 695	221 151	182 695	221 151	182 695	182 695	
Non current assets									
Investments		-	-	-	-	-	-	-	
Investment property		16 921	16 921	16 921	16 921	16 921	16 921	16 921	
Property, plant and equipment		655 527	549 887	668 016	549 887	668 016	549 887	549 887	
Biological assets		-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	
Heritage assets		11	11	11	11	11	11	11	
Intangible assets		3	9	0	9	0	9	9	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	
Other non-current assets		-	-	-	-	-	-	-	
Total non current assets		672 462	566 827	684 947	566 827	684 947	566 827	566 827	
TOTAL ASSETS		864 725	749 522	906 099	749 522	906 099	749 522	749 522	
LIABILITIES									
Current liabilities									
Bank overdraft		-	-	-	-	-	-	-	
Financial liabilities		-	-	-	-	-	-	-	
Provision		15 004	8 195	15 004	8 195	15 004	8 195	8 195	
Long term portion of trade payables		-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	
Total non current liabilities		15 004	8 195	15 004	8 195	15 004	8 195	8 195	
Total current liabilities		261 829	198 435	239 050	198 435	239 050	198 435	198 435	
Trade and other payables from exchange transactions		209 783	158 956	182 265	158 956	182 265	158 956	158 956	
Trade and other payables from non-exchange transactions		0	-	9 417	-	9 417	-	-	
Provision		1 008	17 934	(8 281)	17 934	(8 281)	17 934	17 934	
VAT		48 133	18 804	52 694	18 804	52 694	18 804	18 804	
Other current liabilities		-	-	-	-	-	-	-	
Total current liabilities		261 829	198 435	239 050	198 435	239 050	198 435	198 435	
Non current liabilities									
Financial liabilities		-	-	-	-	-	-	-	
Provision		15 004	8 195	15 004	8 195	15 004	8 195	8 195	
Long term portion of trade payables		-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	
Total non current liabilities		15 004	8 195	15 004	8 195	15 004	8 195	8 195	
Total non current liabilities		15 004	8 195	15 004	8 195	15 004	8 195	8 195	
TOTAL LIABILITIES		276 833	206 630	254 054	206 630	254 054	206 630	206 630	
NET ASSETS		587 891	542 892	652 044	542 892	652 044	542 892	542 892	
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)		465 159	542 892	540 413	465 159	540 413	465 159	465 159	
Reserves and funds		122 732	-	122 732	122 732	-	122 732	-	
Other		-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		587 891	542 892	652 044	587 891	652 044	587 891	587 891	

KZN266 Uundi - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

R thousands	Budget Year 2023/24													
Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	Budget Year 2023/24		
												2023/24	2023/24	
CASH FLOW FROM OPERATING ACTIVITIES														
Receipts														
Property rates		(89 639)	109 576	2 974	73 140	54 788	18 352	33%						
Service charges		(53 350)	96 076	4 758	37 150	48 755	(11 605)	-24%						
Other revenue		4 519	25 224	845	13 593	12 612	981	8%						
Transfers and Subsidies - Operational		273 731	221 071	-	165 795	110 535	55 260	50%						
Transfers and Subsidies - Capital		(84 489)	36 314	-	32 000	18 157	13 843	76%						
Interest		4 497	1 258	428	2 186	629	1 557	248%						
Dividends		-	-	-	-	-	-							
Payments														
Suppliers and employees		4 622	(440 605)	-	(21 776)	(227 152)	(249 580)	(22 428)	9%					
Finance charges		-	(1 000)	-	(106)	(669)	(500)	159	-32%					
Transfers and Subsidies		-	-	-	-	-	-	-						
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 890	47 914	-	(12 876)	96 053	(4 603)	(100 656)	2187%					(45 870)
CASH FLOWS FROM INVESTING ACTIVITIES														
Receipts														
Proceeds on disposal of PPE		-	-	-	-	-	-	-						
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-						
Decrease (increase) in non-current investments		-	-	-	-	-	-	-						
Payments														
Capital assets		(164 323)	46 892	-	(5 196)	(22 177)	23 446	45 623	195%					46 892
NET CASH FROM/(USED) INVESTING ACTIVITIES		(164 323)	46 892	-	(5 196)	(22 177)	23 446	45 623	195%					46 892
CASH FLOWS FROM FINANCING ACTIVITIES														
Receipts														
Short term loans		-	-	-	-	-	-	-						
Borrowing long term/financing		-	-	-	-	-	-	-						
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-						
Payments														
Repayment of borrowing		-	-	-	-	-	-	-						
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-						
NET INCREASE/(DECREASE) IN CASH HELD		(104 433)	94 806	-	(18 072)	73 876	18 843	27 370						1 022
Cash/cash equivalents at beginning:		-	8 527	-	29 568	8 527	8 527	8 527						8 527
Cash/cash equivalents at month/year end:		(104 433)	103 333	-	82 403	27 370	27 370	27 370						9 549

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/trends
4	<p>26 189 The trip solution is due to inability to Government Departments and 100% for the entire year after the first quarter in view of the high percentage of non-attendance (over 1000 staff) and visitors was identified as the main cause of the problem</p> <p>49 159 In view of the high percentage of non-attendance (over 1000 staff) and visitors was identified as the main cause of the problem included in this amount is VAT related which is 17.1 M from July to December 2023</p> <p>4 195</p>	<p>26 189</p> <p>49 159</p> <p>4 195</p>	<p>26 189 The trip solution is due to inability to Government Departments and 100% for the entire year after the first quarter in view of the high percentage of non-attendance (over 1000 staff) and visitors was identified as the main cause of the problem</p> <p>49 159 In view of the high percentage of non-attendance (over 1000 staff) and visitors was identified as the main cause of the problem included in this amount is VAT related which is 17.1 M from July to December 2023</p> <p>4 195</p>	<p>None</p> <p>Monthly travel auditing. Monthly compliance assessments being reported, tracking of travel-related matters, accommodations for customers with view to no disruption and recovery of faulty vehicles. To update the budget accordingly.</p>
2	<p>2 288 The salary has been managed to a minimum amount such that adjustments are not made except for special positions</p> <p>49 160 The variance is due to the implementation of JPPF under Gaseza (massive determination granted at 50% by CoGTA MEC)</p> <p>49 141 Contracts are being monitored closely to avoid escalations, most expenditures were considered to have been during the first six months of the financial year</p>	<p>2 288</p> <p>49 160</p> <p>49 141</p>	<p>2 288 The salary has been managed to a minimum amount such that adjustments are not made except for special positions</p> <p>49 160 The variance is due to the implementation of JPPF under Gaseza (massive determination granted at 50% by CoGTA MEC)</p> <p>49 141 Contracts are being monitored closely to avoid escalations, most expenditures were considered to have been during the first six months of the financial year</p>	<p>Maintain the budget and implementation of acceptable Council resolution</p> <p>note</p> <p>The budget will be adjusted upward</p>
3	<p>Capital Expenditure</p> <p>Overhead services</p> <p>Repurchase of computers</p> <p>Repurchase of mobile phones</p>			
4	<p>Financial Position</p>			
5	<p>Cash Flow</p>			
6	<p>Measurable performance</p>			
7	<p>Municipal Entities</p>			

KZN266 Ujundi - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2022/23 Audited Outcome	Budget Year 2023/24			Full Year Forecast
				Original Budget	Adjusted Budget	YearTD actual	
Borrowing Management	Interest & principal paid/Operating Expenditure		1.6%	5.2%	0.0%	0.2%	4.4%
	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		35.7%	29.3%	0.0%	28.9%	29.3%
	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity	Gearing		0.0%	0.0%	0.0%	0.0%	0.0%
	Current Ratio	1	73.4%	92.1%	0.0%	92.5%	92.1%
	Liquidity Ratio		24.0%	3.5%	0.0%	30.8%	3.5%
Revenue Management	Last 12 Mths Receipts/ Last 12 Mths Billing		16.9%	0.0%	0.0%	0.0%	0.0%
	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management	% of Creditors Paid Within Terms (within MFMA s 65(e))						
	Percentage Of Provisions Not Funded						
Other Indicators							
	Electricity Distribution Losses	2					
	% Volume (units purchased and generated less units sold)/units purchased and generated						
	Water Distribution Losses	2					
	% Volume (units purchased and own source less units sold)/total units purchased and own source						
	Employee costs		38.4%	36.7%	0.0%	28.2%	36.7%
	Employee costs/Total Revenue - capital revenue						
	Repairs & Maintenance		0.8%	0.1%	0.0%	0.0%	0.1%
	Repairs & Maintenance/R&M/Total Revenue - capital revenue						
	Interest & Depreciation		17.7%	4.8%	0.0%	0.2%	4.0%
	Interest & Depreciation/I&D/Total Revenue - capital revenue						
IDP regulation financial viability indicators							
	i. Debt coverage						
	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
	ii. O/S Service Debtors to Revenue						
	!! O/S Service Debtors to Revenue received for services						
	!!!. Cost coverage						
	!!!. Cost coverage (Available cash + Investments)/monthly fixed operational expenditure						

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24							Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dvs	181 Dvs-1 Yr					Over 1Yr	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 067	1 797	1 950	89	169	110	393	10 944	15 315	11 706	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 822	(5 643)	1 667	1 538	1 394	21 632	7 929	92 094	124 982	124 140	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1600	531	551	338	308	239	209	1 203	7 416	10 796	9 375	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	47	28	26	24	25	12	10	303	476	375	-	-	-
Interest on Arrear Debtor Accounts	1810	216	316	268	262	143	1	1 342	16 568	19 116	18 316	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	5 465	(2 942)	4 250	2 222	1 970	21 965	10 876	126 879	170 684	163 912	-	-	-
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	5 403	(3 569)	2 455	590	641	12 362	3 265	49 290	66 240	66 148	-	-	-
Commercial	2300	2 076	608	229	199	109	93	794	16 493	20 599	17 667	-	-	-
Households	2400	1 484	(275)	910	787	705	2 099	3 239	19 813	28 757	26 642	-	-	-
Other	2500	720	284	656	646	516	7 412	3 579	41 730	55 088	53 435	-	-	-
Total By Customer Group	2600	5 465	(2 942)	4 250	2 222	1 970	21 965	10 876	126 879	170 684	163 912	-	-	-

KZN266 Ulundi - Supporting Table S4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	Code	R thousands							Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	
Budget Year 2023/24									
	NT	0 -	31 -	61 -	91 -	121 -	151 -	181 Days - 1 Year	Over 1 Year
Creditors Age Analysis By Customer Type		12 001	36 850	-	20 648	18 762	23 012	35 666	146 940
Bulk Electricity	0100								
Bulk Water	0200								
PAYE deductions	0300								
VAT (output less input)	0400								
Pensions / Retirement deductions	0500								
Loan repayments	0600								
Trade Creditors	0700	9 040		(29)			306		9 318
Auditor General	0800								
Other	0900	(5 461)		(2)	(612)				
Total By Customer Type	1000	15 580	36 850	-	20 648	18 762	23 012	35 666	156 258

KZN266 Ujindi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2022/23		Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Budget	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands RECEIPTS:	1,2										
Operating Transfers and Grants		10 615	216 948	69 161	163 791	106 634	2 577	2,4%	209 586		
National Government: EPWP Incentive		3 660	3 681	-	2 577	-	2 577				
Finance Management		1 950	2 100	-	2 100	1 050	-			2 100	
Local Government Equitable Share		-	207 486	69 161	155 614	103 743	1 841			207 486	
Integrated National Electrification Programme Grant		5 005	3 681	-	3 500	-	-				
Other transfers and grants (insert description)		-	-	-	-	-	-			-	
Provincial Government:		-	-	-	-	-	-			-	
Other transfers and grants (insert description)		-	-	-	-	-	-			-	
District Municipality: (insert description)		-	-	-	-	-	-			-	
Other grant providers: (insert description)		-	-	-	-	-	-			-	
Total Operating Transfers and Grants	5	10 615	216 948	69 161	163 791	106 634	2 577	2,4%	209 586		
Capital Transfers and Grants											
National Government: Municipal Infrastructure Grant (MIG)		52 489	36 314	7 000	32 000	18 157	13 843	76,2%	36 314	36 314	
Other capital transfers (insert description)		-	-	-	-	-	-			-	
Provincial Government: Other capital transfers (insert description)		-	2 004	-	2 004	(1 002)	3 006	-300,0%	2 004	2 004	
Kwazulu-Natal Capacity Building and Other Specify (Add grant desc)		-	2 004	-	2 004	(1 002)	3 006	-300,0%	2 004	2 004	
District Municipality: (insert description)		-	-	-	-	-	-			-	
Other grant providers: (insert description)		-	-	-	-	-	-			-	
Total Capital Transfers and Grants	5	52 489	38 318	7 000	34 004	17 155	16 849	98,2%	38 318	247 904	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	63 104	255 266	76 161	197 795	123 789	19 426	15,7%	247 904		

KZN266 Ulundi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

R thousands	EXPENDITURE	Description	Ref	Budget Year 2023/24									
				2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
10 615		National Government: Expanded Public Works Programme Integrated Grant	-	3 660	3 681	755	3 945	3 945	-	3 945	0%	-	-
5 005		Integrated National Electrification Programme Grant	-	5 800	2 823	2 823	2 823	2 900	(77)	2 900	-2.7%	5 800	-
1 950		Local Government Financial Management Grant	-	2 100	46	46	1 615	1 050	565	1 050	53.8%	2 100	-
-		Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-	-
-		Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		Provincial Government: Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		District Municipality: Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		Other grant providers: [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		Other Transfers Public Corporations [insert description]	-	-	-	-	-	-	-	-	-	-	-
10 615		Total operating expenditure of Transfers and Grants: [insert description]	-	11 581	3 624	3 624	8 383	3 950	4 433	3 950	112.2%	7 900	-
52 489		Capital expenditure of Transfers and Grants	-	39 995	5 503	5 503	24 381	19 998	4 384	19 998	21.9%	39 995	-
-		National Government: Integrated National Electrification Programme Grant	-	3 681	-	-	-	1 841	(1 841)	1 841	-100.0%	3 681	-
52 489		Municipal Infrastructure Grant	-	36 314	5 503	5 503	24 381	18 157	6 224	18 157	34.3%	36 314	-
-		Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		Provincial Government: Other capital transfers [insert description]	-	2 004	-	-	(2 004)	1 002	(3 006)	1 002	-300.0%	2 004	-
-		KwaZulu-Natal District Municipality: Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-	-
-		Other grant providers: Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-	-
52 489		Total capital expenditure of Transfers and Grants	-	41 999	5 503	5 503	22 377	21 000	1 378	21 000	6.6%	41 999	-
63 104		TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	53 580	9 127	9 127	30 760	24 950	5 811	24 950	23.3%	49 899	-

KZN266 Ulundi - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

EXPENDITURE					
R thousands					
Description	Ref	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance
Operating expenditure of Approved Roll-overs					
National Government: EPWP Incentive		-	-	-	-
Finance Management		-	-	-	-
Local Government Equitable Share		-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-
Other transfers and grants [insert description]		-	-	-	-
Provincial Government:		-	-	-	-
Other transfers and grants [insert description]		-	-	-	-
Other transfers and grants [insert description]		-	-	-	-
District Municipality:		-	-	-	-
Other grant providers: [insert description]		-	-	-	-
Other grant providers: [insert description]		-	-	-	-
Total operating expenditure of Approved Roll-overs [insert description]		-	-	-	-
Capital expenditure of Approved Roll-overs					
National Government: Municipal Infrastructure Grant (MIG)		-	-	-	-
Other capital transfers [insert description]		-	-	-	-
Provincial Government:		-	-	-	-
District Municipality:		-	-	-	-
Other grant providers:		-	-	-	-
Total capital expenditure of Approved Roll-overs		-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS					
Budget Year 2023/24					
			Monthly actual	YearTD actual	YTD variance
					%

K2N286 Undrd - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Mid-Year Assessment

R	Thousands	1	A				B				C				D
			2022				2023				2024				
			Actual		Budget		Actual		Budget		Actual		Budget		
			Original	Adjusted	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD % variance	Forecast	Full Year				
Councilors Political Officer Beers Plus Other	11 157	5 054	917	1 239	5 888	2 527	3 459	137%	5 054	917	1 239	137%	5 054	917	
	25	25	25	25	25	25	25	-100%	25	25	25	-100%	25	25	
Senior Members of the Municipality	6 040	577	6 040	50	299	3 020	(2 721)	-45%	6 040	577	6 040	-45%	6 040	577	
	1 765	493	1 768	15	82	247	(165)	-67%	1 765	493	1 768	-67%	1 765	493	
Senior Managers of Municipality	667	9 793	88	65	384	4 856	(4 512)	-92%	667	9 793	88	-92%	667	9 793	
	1 281	1 281	1 281	1 281	1 281	1 281	1 281	-100%	1 281	1 281	1 281	-100%	1 281	1 281	
Sub Total - Senior Managers of Municipality	1387.6%	9 793	88	65	384	4 856	(4 512)	-92%	1387.6%	9 793	88	-92%	1387.6%	9 793	
	105 307	90 743	36 813	1 814	4 399	15 408	(4 628)	-30%	105 307	90 743	36 813	-30%	105 307	90 743	
Board Members of Entities	20 054	20 054	20 054	1 814	4 399	15 408	(4 628)	-30%	20 054	20 054	20 054	-30%	20 054	20 054	
	519	519	519	318	259	60	80	23%	519	519	519	23%	519	519	
Unpaid salary, allowances & benefits in arrears:	161 470	161 470	161 470	12 196	73 991	80 735	(6 744)	-8%	161 470	161 470	161 470	-8%	161 470	161 470	
	1 800	1 800	1 800	1 900	1 900	803	(800)	-100%	1 800	1 800	1 800	-100%	1 800	1 800	
Total Parent Municipality	155 785	161 470	155 785	12 196	73 991	80 735	(6 744)	-8%	155 785	161 470	155 785	-8%	155 785	161 470	
	188 877	188 877	188 877	14 995	83 333	94 438	(11 105)	-12%	188 877	188 877	188 877	-12%	188 877	188 877	
Sub Total - Other Municipal Staff	155 785	161 470	155 785	12 196	73 991	80 735	(6 744)	-8%	155 785	161 470	155 785	-8%	155 785	161 470	
	188 877	188 877	188 877	14 995	83 333	94 438	(11 105)	-12%	188 877	188 877	188 877	-12%	188 877	188 877	
Sub Total - Senior Managers of Entities	173 475	188 877	173 475	14 995	83 333	94 438	(11 105)	-12%	173 475	188 877	173 475	-12%	173 475	188 877	
	196 433	196 433	196 433	17 262	74 375	86 531	(11 256)	-13%	196 433	196 433	196 433	-13%	196 433	196 433	
Sub Total - Other Staff of Entities	173 475	188 877	173 475	14 995	83 333	94 438	(11 105)	-12%	173 475	188 877	173 475	-12%	173 475	188 877	
	196 433	196 433	196 433	17 262	74 375	86 531	(11 256)	-13%	196 433	196 433	196 433	-13%	196 433	196 433	
TOTAL SALARY ALLOWANCES & BENEFITS	173 475	188 877	173 475	14 995	83 333	94 438	(11 105)	-12%	173 475	188 877	173 475	-12%	173 475	188 877	
	196 433	196 433	196 433	17 262	74 375	86 531	(11 256)	-13%	196 433	196 433	196 433	-13%	196 433	196 433	
TOTAL MANAGERS AND STAFF	196 433	196 433	196 433	17 262	74 375	86 531	(11 256)	-13%	196 433	196 433	196 433	-13%	196 433	196 433	
	196 433	196 433	196 433	17 262	74 375	86 531	(11 256)	-13%	196 433	196 433	196 433	-13%	196 433	196 433	

KZN266 Ulundi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework						
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26				
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget							
Cash Receipts By Source	1																			
R thousands																				
Property rates		5 663	3 593	7 313	3 294	50 435	2 852	6 073	6 073	6 073	6 073	6 073	6 073	6 073	6 073	6 073	109 576	107 051	112 131	
Service charges - Electricity revenue		5 972	4 952	4 591	6 223	5 413	5 089	9 040	9 040	9 040	9 040	9 040	9 040	9 040	9 040	9 040	86 483	90 718	94 984	
Service charges - Water revenue																				
Service charges - Waste Water Management																				
Service charges - Waste Management																				
Rental of facilities and equipment		927	695	524	732	1 318	713	779	779	779	779	779	779	779	790	790	9 593	10 063	10 536	
Interest earned - external investments		64	61	84	74	64	164	134	134	134	134	134	134	134	124	124	1 304	1 368	1 432	
Interest earned - outstanding debtors		182	236	248	130	144	212	18	18	18	18	18	18	18	18	18	1 298	1 320	1 382	
Interest earned - other receivables																				
Dividends received																				
Fines, penalties and forfeits		7	5	20	29	23	23	23	23	23	23	23	23	23	(2)	(2)	105	110	115	
Licences and permits		32	4	2	5	7	7	354	354	354	354	354	354	354	354	354	2 179	2 286	2 393	
Agency services		157	84	141	143	155	96								(775)	(775)				
Transfers and Subsidies - Operational		87 953	3 019		2 004	3 658	69 161	9 213	9 213	9 213	9 213	9 213	9 213	9 213	9 213	9 213	221 071	231 903	242 803	
Other revenue		2 127	61	37	489	58	15	3 141	3 141	3 141	3 141	3 141	3 141	3 141	3 141	3 141	21 636	22 696	23 763	
Cash Receipts by Source		104 866	14 267	16 886	13 889	62 550	79 405	28 599	28 599	28 599	28 599	28 599	28 599	28 599	27 835	27 835	453 205	467 515	489 540	
Other Cash Flows by Source																				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 000			9 000		7 000	719	719	719	719	719	719	719	719	719	36 314	38 093	39 884	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions)																				
Proceeds on Disposal of Fixed and Intangible Assets																				
Short term loans																				
Borrowing long term/refinancing																				
Increase (decrease) in consumer deposits																				
Decrease (increase) in non-current receivables																				
Decrease (increase) in non-current investments																				
Total Cash Receipts by Source		120 866	14 267	16 886	22 889	62 550	86 405	29 318	29 318	29 318	29 318	29 318	29 318	29 318	28 554	28 554	489 519	505 743	529 559	
Cash Payments by Type																				
Employee related costs		14 427	12 473	13 792	752	14 162	14 095	16 944	16 944	16 944	16 944	16 944	16 944	16 944	16 944	16 944	171 366	179 763	188 212	
Remuneration of councillors		1 423	1 420	1 420	198	469	106	57	57	57	57	57	57	57	57	57	1 000	1 049	1 098	
Finance charges			85																	
Bulk purchases - Electricity		16 315	15 317	17 955		20 702	10 339	12 881	12 881	12 881	12 881	12 881	12 881	12 881	12 882	12 882	156 716	164 395	172 122	
Acquisitions - water & other inventory		675	698	89		1 221	120													
Contracted services		4 065	9 408	3 405		9 594	10 806	482	482	482	482	482	482	482	482	482	44 323	57 200	59 888	
Transfers and subsidies - other municipalities																				
Transfers and subsidies - other																				
Other expenditure		5 396	2 767	2 275	2 390	6 162	5 862	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	7 599	50 584	44 033	46 632	
Cash Payments by Type		42 301	42 169	38 937	7 492	53 751	43 161	39 410	39 410	39 410	39 410	39 410	39 410	39 410	36 606	36 606	441 605	464 917	487 298	
Other Cash Flow/Payments by Type																				
Capital assets		5 837	972	7 032	1 237	1 902	5 196	4 119	4 119	4 119	4 119	4 119	4 119	4 119	4 120	4 120	46 892	39 539	41 397	
Repayment of borrowing																				
Other Cash Flow/Payments																				
Total Cash Payments by Type		48 138	43 141	45 969	10 098	55 654	49 196	43 897	43 897	43 897	43 897	43 897	43 897	43 897	41 094	41 094	488 497	504 456	528 695	
NET INCREASE/(DECREASE) IN CASH HELD		72 728	(28 874)	(29 083)	12 792	6 896	37 210	(14 579)	(14 579)	(14 579)	(14 579)	(14 579)	(14 579)	(14 579)	(12 540)	(12 540)	1 022	1 287	863	
Cash/cash equivalents at the month/year beginning:			72 728	43 854	14 771	27 563	34 459	71 669	57 090	42 511	27 932	13 353	(1 226)	(13 353)	(1 226)	(13 353)	9 549	10 836	11 699	
Cash/cash equivalents at the month/year end:		72 728	43 854	14 771	27 563	34 459	71 669	57 090	42 511	27 932	13 353	(1 226)	(13 353)	(1 226)	(13 353)	9 549	10 836	11 699		

Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	Revenue By Municipal Entity		Expenditure By Municipal Entity		Capital Expenditure By Municipal Entity		Total Capital Expenditure
											R thousands	Insert name of municipal entity	R thousands	Insert name of municipal entity	R thousands	Insert name of municipal entity	
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	Total Operating Revenue	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period	2	-	-	-	-	-	-	-	-	-	Surplus/ (Deficit) for the yr/period	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	Total Operating Expenditure	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-	Total Capital Expenditure	-	-	-	-	-	-

KZN266 Ulundi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment Budget Year 2023/24

Month	2022/23		Budget Year 2023/24				YTD variance	YTD variance %	% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
July	13 694	3 398	-	5 837	5 837	3 398	(2 439)	-71.8%	14%
August	13 694	3 398	-	972	6 809	6 796	(13)	-0.2%	17%
September	13 694	3 398	-	7 032	13 841	10 194	(3 647)	-35.8%	34%
October	13 694	3 398	-	1 237	15 079	13 592	(1 487)	-10.9%	37%
November	13 694	3 398	-	1 902	16 981	16 990	9	0.1%	42%
December	13 694	3 398	-	5 196	22 177	20 388	(1 789)	-8.8%	54%
January	13 694	3 398	-	-	-	23 786	-	-	-
February	13 694	3 398	-	-	-	27 184	-	-	-
March	13 694	3 398	-	-	-	30 582	-	-	-
April	13 694	3 398	-	-	-	33 980	-	-	-
May	13 694	3 398	-	-	-	37 378	-	-	-
June	13 694	3 398	-	-	-	40 776	-	-	-
Total Capital expenditure	164 323	40 776	-	22 177	22 177	40 776	-	-	-

R thousands
Monthly expenditure performance trend

KZN266 Ulundi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

R thousands	Description	Ref	Budget Year 2023/24							
			2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance %	Full Year Forecast
18 850	Infrastructure		2 776	385	385	385	1 388	1 002	72.2%	2 776
16 138	Roads Infrastructure		2 776	385	385	385	1 388	1 002	72.2%	2 776
16 138	Roads		2 776	385	385	385	1 388	1 002	72.2%	2 776
2 713	Electrical Infrastructure		-	-	-	-	-	-	-	-
2 713	Power Plants		-	-	-	-	-	-	-	-
-	HV Substations		-	-	-	-	-	-	-	-
-	HV Switching Station		-	-	-	-	-	-	-	-
-	HV Transmission Conductors		-	-	-	-	-	-	-	-
-	MV Substations		-	-	-	-	-	-	-	-
-	MV Switching Stations		-	-	-	-	-	-	-	-
-	MV Networks		-	-	-	-	-	-	-	-
-	LV Networks		-	-	-	-	-	-	-	-
2 713	Capital Spares		-	-	-	-	-	-	-	-
-	Water Supply Infrastructure		-	-	-	-	-	-	-	-
-	Dams and Weirs		-	-	-	-	-	-	-	-
-	Boreholes		-	-	-	-	-	-	-	-
-	Reservoirs		-	-	-	-	-	-	-	-
-	Pump Stations		-	-	-	-	-	-	-	-
-	Water Treatment Works		-	-	-	-	-	-	-	-
-	Bulk Mains		-	-	-	-	-	-	-	-
-	Distribution		-	-	-	-	-	-	-	-
-	Distribution Points		-	-	-	-	-	-	-	-
-	PRV Stations		-	-	-	-	-	-	-	-
-	Capital Spares		-	-	-	-	-	-	-	-
-	Sanitation Infrastructure		-	-	-	-	-	-	-	-
-	Pump Station		-	-	-	-	-	-	-	-
-	Filtration		-	-	-	-	-	-	-	-
-	Waste Water Treatment Works		-	-	-	-	-	-	-	-
-	Outfall Sewers		-	-	-	-	-	-	-	-
-	Toilet Facilities		-	-	-	-	-	-	-	-
-	Capital Spares		-	-	-	-	-	-	-	-
-	Solid Waste Infrastructure		-	-	-	-	-	-	-	-
-	Landfill Sites		-	-	-	-	-	-	-	-
-	Waste Transfer Stations		-	-	-	-	-	-	-	-
-	Waste Processing Facilities		-	-	-	-	-	-	-	-
-	Waste Drop-off Points		-	-	-	-	-	-	-	-
-	Waste Separation Facilities		-	-	-	-	-	-	-	-
-	Electricity Generation Facilities		-	-	-	-	-	-	-	-
-	Capital Spares		-	-	-	-	-	-	-	-
-	Rail Infrastructure		-	-	-	-	-	-	-	-
-	Rail Lines		-	-	-	-	-	-	-	-
-	Rail Structures		-	-	-	-	-	-	-	-
-	Rail Furniture		-	-	-	-	-	-	-	-
-	Drainage Collection		-	-	-	-	-	-	-	-
-	Storm water Conveyance		-	-	-	-	-	-	-	-
-	Attenuation		-	-	-	-	-	-	-	-
-	Information and Communication Infrastructure		-	-	-	-	-	-	-	-
-	Data Centres		-	-	-	-	-	-	-	-
-	Core Layers		-	-	-	-	-	-	-	-
-	Distribution Layers		-	-	-	-	-	-	-	-
-	Capital Spares		-	-	-	-	-	-	-	-
134 795	Community Assets		25 762	4 167	18 557	18 557	12 881	(5 676)	-44.1%	25 762
90 488	Community Facilities		12 647	1 122	12 175	12 175	6 323	(5 852)	-92.5%	12 647
90 488	Halls		11 536	587	11 133	11 133	5 768	(5 365)	-93.0%	11 536
-	Centres		-	-	-	-	-	-	-	-
-	Crèches		1 111	-	1 042	1 042	556	(487)	-87.7%	1 111

	1	157 176	38 984	-	4 967	20 500	19 492	(1 008)	-5.2%	38 984
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
With resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	157 176	38 984	-	4 967	20 500	19 492	(1 008)	-5.2%	38 984

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total

check balance 96 177 019

	1	2	3	4	5	6	7	8	9	10
Services										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Lead 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	196									
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Poling and Protection										
Zoological plants and animals										
Immature										
Poling and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1 792	6 992	1 792	229	1 677	896	(781)	-87.2%	1 792	

References

KZN266 Ulundi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2022/23		2023/24		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Budget	Adjusted Budget	Monthly actual				YearTD actual	YearTD budget
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure		58 994	8 874	-	2 251	4 437	(837)	8 874
Roads Infrastructure		55 711	6 223	-	1 425	3 328	(216)	6 223
Roads		55 236	6 223	-	1 303	3 040	71	6 223
Road Structures		475	-	-	122	288	(288)	-
Road Furniture		-	-	-	-	-	-	-
Capital Spares		1 268	999	-	344	804	(304)	999
Storm water Infrastructure		1 097	-	-	296	696	(696)	-
Drainage Collection		171	999	-	47	109	391	999
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		2 015	1 652	-	482	826	(317)	1 652
Electrical Infrastructure		122	1 652	-	33	77	748	1 652
Power Plants		-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
MV Switching Stations		1 479	-	-	338	807	(807)	-
MV Networks		414	-	-	111	268	(268)	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-

Category	Item	2023	2024	2025	2026	% Change	#DIV/0!	
Information and Communication Infrastructure	Data Centres	-	-	-	-	-	-	
	Core Layers	-	-	-	-	-	-	
	Distribution Layers	-	-	-	-	-	-	
	Capital Spares	-	-	-	-	-	-	
	Community Assets							
	Community Facilities	5 515	4 752	5 522	9 493	-5.5%	(1 522)	28.5%
	Halls	3 826	-	-	-	-	(2 398)	100.0%
	Centres	-	-	5 522	-	-	2 761	-
	Crèches	-	-	-	-	-	-	-
	Clinic/Care Centres	-	-	-	-	-	-	-
	Fire/Ambulance Stations	-	-	-	-	-	-	-
	Testing Stations	-	-	-	-	-	-	-
	Museums	-	-	-	-	-	-	-
	Galleries	-	-	-	-	-	-	-
	Theatres	-	-	-	-	-	-	-
	Libraries	146	-	-	39	-	(91)	-
Cemeteries/Crematoria	267	-	62	145	-	(145)	-	
Police	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	
Stalls	249	-	52	123	-	(123)	-	
Abattoirs	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	264	-	66	155	-	(155)	-	
Capital Spares	-	-	-	-	-	-	-	
Sport and Recreation Facilities	763	3 971	206	480	1 985	1 505	75.8%	
Indoor Facilities	-	-	-	-	-	-	-	
Outdoor Facilities	763	3 971	206	480	1 985	1 505	75.8%	
Capital Spares	-	-	-	-	-	-	-	
Heritage assets								
Monuments	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	
Investment properties								
Revenue Generating	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	
Other assets								
Operational Buildings	865	2 627	235	548	1 314	766	58.3%	
Municipal Offices	865	2 627	235	548	1 314	766	58.3%	
Pay/Enquiry Points	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	
Biological or Cultivated Assets								
2023								
2024								
2025								
2026								
2027								
2028								
2029								
2030								
2031								
2032								
2033								
2034								
2035								
2036								
2037								
2038								
2039								
2040								
2041								
2042								
2043								
2044								
2045								
2046								
2047								
2048								
2049								
2050								

	1	21 425	4 144	9 692	10 713	1 021	9.5%	21 425
Services	-	-	-	-	-	-	-	-
Licenses and Rights	5	1	3	-	-	(3)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	5	1	3	-	-	(3)	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
Computer Equipment	360	80	90	199	40	(160)	-401.1%	80
Computer Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	94	7	37	83	3	(79)	-2287.0%	7
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	270	86	62	151	43	(108)	-251.8%	86
Machinery and Equipment	-	-	-	-	-	-	-	-
Transport Assets	63	258	17	40	129	89	69.2%	258
Land	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-
Foliage and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-
Foliage and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Foliage and Protection	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-
Total Depreciation	66 167	21 425	4 144	9 692	10 713	1 021	9.5%	21 425

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to Total Capital Expenditure on upgrading of existing assets

References	1	156	156	156	156
Services	-	-	-	-	-
Licences and Rights	-	-	-	-	-
Water Rights	-	-	-	-	-
Effluent Licenses	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-
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	-	-	-	-	-
Living resources	-	-	-	-	-
Living resources	-	-	-	-	-
Mature	-	-	-	-	-
Mature	-	-	-	-	-
Polking and Protection	-	-	-	-	-
Polking and Protection	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-
Immature	-	-	-	-	-
Immature	-	-	-	-	-
Polking and Protection	-	-	-	-	-
Polking and Protection	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	156	156	156	156

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2022/23	Budget Year 2023/24
Organs of State	64 253	66 240
Commercial	19 981	20 599
Households	27 894	28 757
Other	53 435	55 098

(20000 000)

Budget Year 2023/24	454 601	294 434	249 811	221 621	197 025	196 001	108 742	26978 8
0-30 Days								
31-60 Days								
61-90 Days								
91-120 Days								
121-150 Days								
151-180 Days								
181-1 Yr								
Over 1 Yr								

Chart C4 Consumer Debtors (total by Debtor Customer Category)

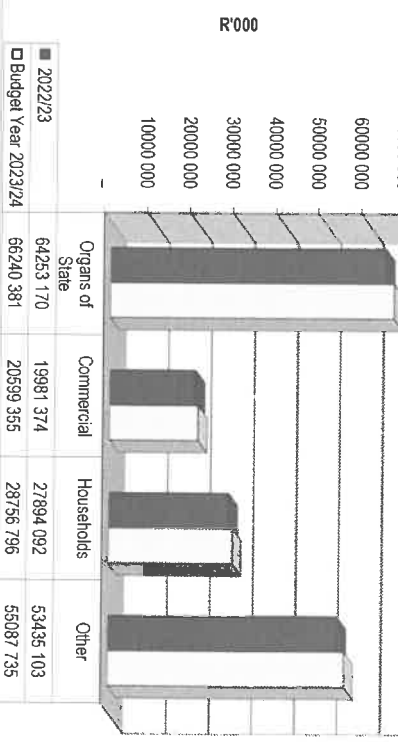


Chart C5 Aged Creditors Analysis

	2022/23	Bulk Electricity Bulk Water	PAYE deductible VAT (output less input)	Pensions / retirement contributions	Loan repayments	Trade Creditors	Auditor General	Other
Budget Year 2023	146 940	-	-	-	-	-	-	9 318
Budget Year 2023	146 940	-	-	-	-	-	-	9 318

Chart C5 Aged Creditors Analysis

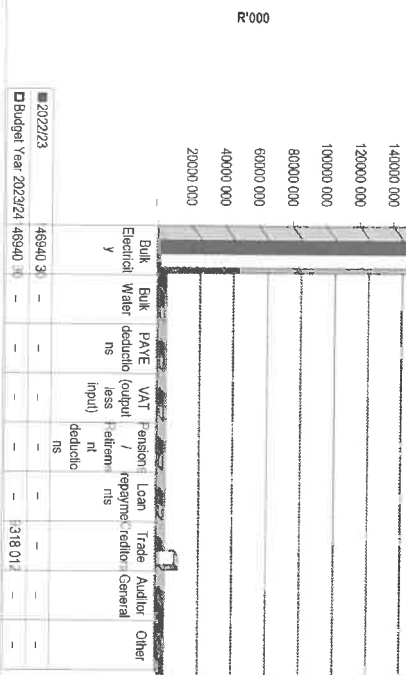


Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

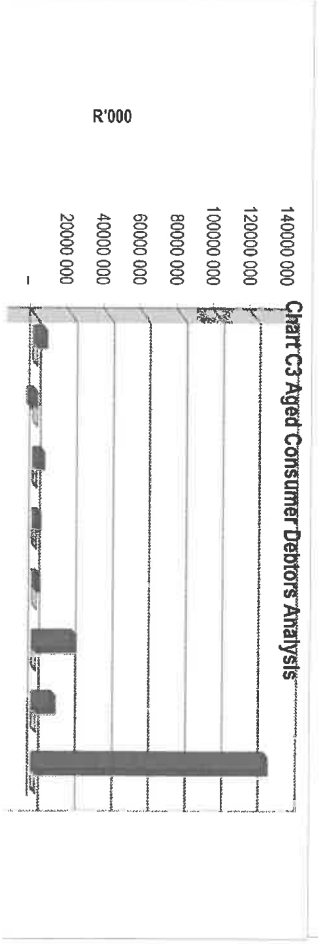
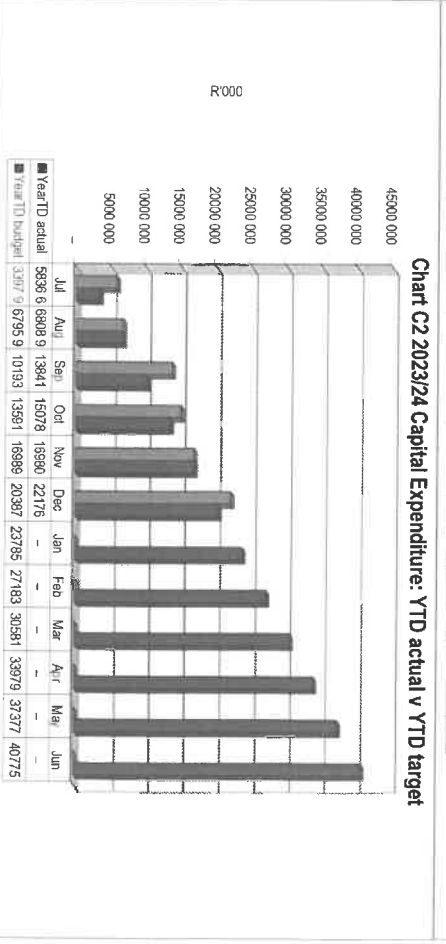
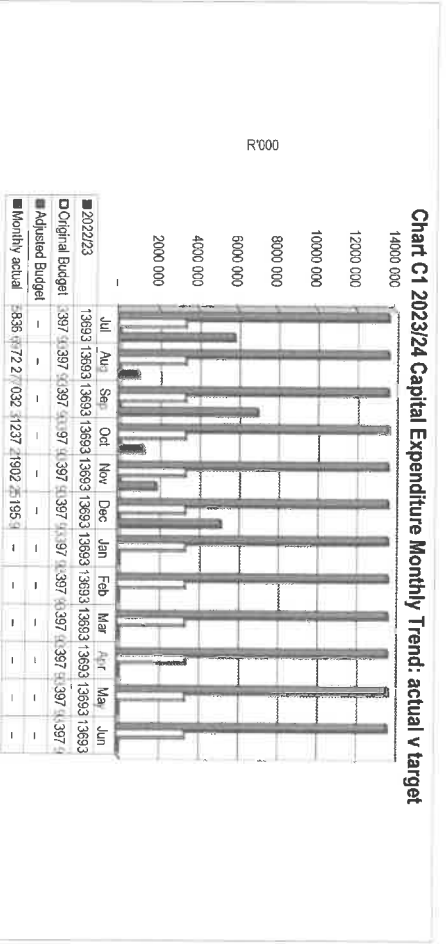
Month	2022/23	Original Budget	Adjusted Budget	Monthly actual	Monthly target
Jul	13 694	3 398	-	-	5 837
Aug	13 694	3 398	-	-	972
Sep	13 694	3 398	-	-	7 032
Oct	13 694	3 398	-	-	1 237
Nov	13 694	3 398	-	-	1 902
Dec	13 694	3 398	-	-	5 196
Jan	13 694	3 398	-	-	-
Feb	13 694	3 398	-	-	-
Mar	13 694	3 398	-	-	-
Apr	13 694	3 398	-	-	-
May	13 694	3 398	-	-	-
Jun	13 694	3 398	-	-	-

Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD Budget
Jul	5 837	3 398
Aug	8 809	6 796
Sep	13 841	10 194
Oct	13 079	13 592
Nov	16 981	16 990
Dec	22 177	20 388
Jan	-	23 786
Feb	-	27 184
Mar	-	30 582
Apr	-	33 980
May	-	37 378
Jun	-	40 776

Chart C3 Aged Consumer Debtors Analysis

Age Group	2022/23
0-30 Days	5 465
31-60 Days	(2 942)
61-90 Days	4 250
91-120 Days	2 222
121-150 Days	1 970
151-180 Days	21 985
181 Days+1 Yr	10 876
Over 1Yr	126 879



PART2- SUPPORTING DOCUMENTATION

Debtors Analysis

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr								
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 087	1 797	1 950	89	189	110	393	10 944	15 315	11 706	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	4 822	(5 643)	1 667	1 538	1 394	21 632	7 929	92 094	124 982	124 140	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	531	551	338	308	239	209	1 203	7 416	10 796	9 375	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	47	28	26	24	25	12	10	303	476	375	-	-	-	-	-	
Interest Arrear Debtor Accounts	1810	216	316	268	262	143	1	1 342	16 588	19 116	18 316	-	-	-	-	-	
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	5 465	(2 942)	4 250	2 222	1 970	21 965	10 876	126 879	170 684	163 912	-	-	-	-	-	
2022/23 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	5 403	(3 569)	2 455	590	641	12 362	3 265	49 290	66 240	66 148	-	-	-	-	-	
Commercial	2300	2 076	608	229	199	109	93	794	16 483	20 599	17 687	-	-	-	-	-	
Households	2400	1 484	(275)	910	787	705	2 099	3 239	19 813	28 757	26 642	-	-	-	-	-	
Other	2500	720	284	656	646	516	7 412	3 579	41 730	55 088	53 435	-	-	-	-	-	
Total By Customer Group	2600	5 465	(2 942)	4 250	2 222	1 970	21 965	10 876	126 879	170 684	163 912	-	-	-	-	-	

Current controls and strategies in place to prevent escalation of a debt is handing over of accounts above R50 000 and stop billing thereon. In the first quarter the municipality offered 30% discount to all residence to try reduce their debt, should the property owner respond positively back a large portion of this debt will be effected. Historical debt belonging to Government departments is being

pursued through Intergovernmental Relations Forums (IGR). Also, we ensure that the Credit and Debt Management Policy is fully implemented.

Creditors Analysis

KZN266 Ulundi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24										Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	12 001	36 850	-	20 648	-	18 762	23 012	35 666	146 940	146 940	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	12 001	36 850	-	20 648	-	18 762	23 012	35 666	146 940	146 940	

The Municipality's cash coverage ratio is 0.2 in stated of 2:1 due to Eskom debt, however the municipality has adhered to debt relief conditions and have been paying current Eskom invoices as they fall due and has since received compliance certificates to date.

Investment Portfolio Analysis

KZN266 Ulundi - Supporting Table SCS Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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 / Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
62062333639		12	03	yes	variable	6.2	0	0	30 June 2024	349	6	-	-	355
62062336093		12	03	yes	variable	6.2	0	0	30 June 2024	1,957	32	(152)	-	1,838
62067492943		12	03	yes	variable	6.2	0	0	30 June 2024	3,009	103	(11,895)	16,000	7,216
62067492802		12	03	yes	variable	6.2	0	0	30 June 2024	2,032	26	(1,250)	996	1,804
62064936340		12	03	yes	variable	6.2	0	0	30 June 2024	2,557	38	(3,100)	551	46
62179391190		12	03	yes	variable	6.2	0	0	30 June 2024	5,378	236	(102,184)	113,320	16,750
62328066776		12	03	yes	variable	6.2	0	0	30 June 2024	11	20	(7,356)	7,329	4
Municipality sub-total										15,293		(125,937)	138,196	28,012
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									15,293		(125,937)	138,196	28,012

“ The city of Heritage ”



BANK AND CALL ACCOUNTS BALANCES AS AT 31 DECEMBER 2023

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (R)
Salaries Account	62033637846	54,450.53
Current Account	62035267609	715,763.98
FMG Call Account	62064936093	1,837,584.46
Electricity Sales	62328066776	4,012.61
Housing Grant	62062833639	354,515.03
Investment - Main	62179391190	16,749,750.22
Statutory Funds	62064936340	46,455.99
DME Account	62324120261	746,050.80
MIG Funds	62067492943	7,215,759.88
Conditional Grant	62067492802	1,804,232.99
TOTAL		R 29,528,576.49

The municipality has call deposits which yield interest upon the period the money is kept into account, an amount of R29,5 million was available as at the end of December 2023.

Allocation And Grants Receipts and Expenditure

All the grants have been received in accordance with DORA, the EPWP negative balance is due to the remaining grant allocation from treasury.

ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 DECEMBER 2023				
NO.	GRANT NAME	AMOUNT RECEIVED	AMOUNT SPENT	BALANCE
1.	MIG – CAPITAL PROJECTS	R 25 000 000.00	R24 381 360.81	R618 639.19
2.	INEP – ELECTRIFICATION	R 3 500 000.00	R 2 823 000.07	R 676 999.93
3.	FMG – CONDITIONAL	R 2 100 000.00	R 1 615 018.99	R 481 741.55

4.	EPWP – CONDITIONAL	R 2 577 000.00	R 3 945 029.26	(R1 368 029.26)
----	-----------------------	----------------	----------------	-----------------

Acting and post related allowance																					
In kind benefits																					
Sub Total - Senior Managers of Entities																					
% increase	4																				
Other Staff of Entities																					
Basic Salaries and Wages																					
Pension and UIF Contributions																					
Medical Aid Contributions																					
Overtime																					
Performance Bonus																					
Motor Vehicle Allowance																					
Cellphone Allowance																					
Housing Allowances																					
Other benefits and allowances																					
Payments in lieu of leave																					
Long service awards																					
Post-retirement benefit obligations																					
Entertainment																					
Scarcity																					
Acting and post related allowance																					
In kind benefits																					
Sub Total - Other Staff of Entities																					
% increase	4																				
Total Municipal Entities																					
TOTAL SALARY, ALLOWANCES & BENEFITS																					
% increase	4																				
TOTAL MANAGERS AND STAFF																					
		156,453	171,262	-	14,095	83,333	85,631	(2,298)	-3%	171,262											
		173,475	188,877	-	15,928	92,291	94,438	(2,148)	-2%	188,877											
			8.9%							8.9%											

The Municipality is still within the year to date variance with the salary budget of 2023/2024 financial year to date.

Municipality Financial Performance

KZN266 Ulundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

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
Revenue										
Exchange Revenue										
Service charges - Water		64,847	93,467	-	6,118	37,579	46,733	(9,155)	-20%	93,467
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		9,934	10,051	-	841	5,059	5,026	33	1%	10,051
Sale of Goods and Rendering of Services		525	694	-	13	301	347	(46)	-13%	694
Agency services		1,909	1,895	-	104	875	948	(72)	-8%	1,895
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		29	2,991	-	3	12	1,495	(1,483)	-99%	2,991
Interest from Current and Non Current Assets		1,966	1,258	-	214	1,412	629	-	-	1,258
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,079	1,134	-	166	590	567	23	4%	1,134
Licence and permits		-	-	-	7	58	-	58	#DIV/0!	-
Operational Revenue		265	18,120	-	532	1,058	9,060	(8,002)	-88%	18,120
Non-Exchange Revenue										
Property rates		112,471	115,343	-	5,051	83,861	57,672	26,189	45%	115,343
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		741	105	-	23	154	53	102	-	105
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		211,163	221,071	-	72,780	163,992	110,535	53,457	-	221,071
Interest		2,502	-	-	212	1,005	-	1,005	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(41)	-	-	-	3	-	3	-	-

Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(27,807)	74,610	-	44,262	75,254	22,587	-	74,610

Variances have been explained in the Mayoral speech and possible adjustments to the budget.

Contracted Service comprises mainly of the following:

4200 - Contracted Services [Expenditure]

Contracted expenses	AMOUNT
DESCRIPTION	
Maintenance Equipment	3 308 565.67
Refuse Removal	3 375 160.00
Electrification Projects	2 823 000.06
Professional Services	596 312.21
Public Protection	2 717 959.60
Research And Developments	2 020 056.20
Spatial Planning	286 350.00
Professional Service (Elec)	776 449.41
HV Overhead Lines	1 498 996.25
Media Service	979 781.41
Indigent Burial Service	575 606.13

LED Items	2 863 799.75
Valuation Roll	1 084 754.42
Street Lights	1 537 986.19

General Expenses comprises mainly of the following:

4710 - Operational Expenditure

Operational Costs	
DESCRIPTION	AMOUNT
Driver Licensing (New Card Order)	132 020.75
External Auditors	2 505 302.5
Hire Charge	1 510 269.78
Printing	2 908 491.11
Wet Fuel (Petrol)	1 607 696.55
Communication (Media)	1 046 289.83
Telephones	1 484 913.28
Insurance	2 803 645.46
Ward Committees	2 206 100.75
Financial System	3 231 307.93

Training Minimum Competency	1 526 970.31
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This has been explained on the Mayoral speech whereby in cases of alarming variances remedial action is reflected.

Capital Programme Performance

KZN266 Ulundi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment
Budget Year 2023/24

Month	2022/23		Budget Year 2023/24						
	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	13,694	3,398	-	5,837	5,837	3,398	(2,439)	-71.8%	14%
August	13,694	3,398	-	972	6,809	6,796	(13)	-0.2%	17%
September	13,694	3,398	-	7,032	13,841	10,194	(3,647)	-35.8%	34%
October	13,694	3,398	-	1,237	15,079	13,592	(1,487)	-10.9%	37%
November	13,694	3,398	-	1,902	16,981	16,990	9	0.1%	42%
December	13,694	3,398	-	5,196	22,177	20,388	(1,789)	-8.8%	54%
January	13,694	3,398	-	-	-	23,786	-	-	-
February	13,694	3,398	-	-	-	27,184	-	-	-
March	13,694	3,398	-	-	-	30,582	-	-	-
April	13,694	3,398	-	-	-	33,980	-	-	-
May	13,694	3,398	-	-	-	37,378	-	-	-
June	13,694	3,398	-	-	-	40,776	-	-	-
Total Capital expenditure	164,323	40,776	-	22,177					

Capital expenditure has been speedily implemented as a result more than 100% of budgeted expenditure for this period has been incurred.

STATEMENT OF CASHFLOW.

- Property rates are ahead of annual billing collection of government properties; the government has paid R50 000 000 towards its annual debt for this financial year. YearTD Actual is 31% more than YearTD Budget.
- YearTD Actual expenditure is less by 8% when compared to YearTD Budget, that is due to implementation of cost containment measures.
- Cash on hand for the month of December equals to R29.5M.

KZN266 Ulundi - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

R thousands	Description	Ref	Budget Year 2023/24				
			2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS							
Current assets							
	Cash and cash equivalents		62 988	7 019	-	73 625	7 019
	Trade and other receivables from exchange transactions		(246 512)	44 874	-	(267 632)	44 874
	Receivables from non-exchange transactions		48 918	76 273	-	47 360	76 273
	Current portion of non-current receivables		266 372	-	-	293 643	-
	Inventory		2 603	2 186	-	2 881	2 186
	VAT		57 914	52 343	-	71 185	52 343
	Other current assets		-	-	-	-	-
	Total current assets		192 262	192 695	-	221 191	192 695
Non-current assets							
	Investments		-	-	-	-	-
	Investment property		16 921	16 921	-	16 921	16 921
	Property, plant and equipment		655 527	546 887	-	668 016	549 897
	Biological assets		-	-	-	-	-
	Living and non-living resources		-	-	-	-	-
	Intangible assets		11	11	-	11	11
	Trade and other receivables from exchange transactions		3	9	-	0	9
	Trade and other receivables from non-exchange transactions		-	-	-	-	-
	Non-current receivables from non-exchange transactions		-	-	-	-	-
	Other non-current assets		-	-	-	-	-
	Total non-current assets		672 462	566 827	-	684 947	566 827
	Total assets		864 725	749 522	-	906 099	749 522
LIABILITIES							
Current liabilities							
	Bank overdraft		-	-	-	-	-
	Consumer deposits		2 904	2 741	-	2 965	2 741
	Trade and other payables from exchange transactions		209 783	189 956	-	182 285	189 956
	Trade and other payables from non-exchange transactions		0	-	-	9 417	-
	Provision		1 008	17 934	-	(8 281)	17 934
	VAT		48 133	18 804	-	52 694	18 804
	Other current liabilities		-	-	-	-	-
	Total current liabilities		261 829	199 435	-	239 050	199 435
Non-current liabilities							
	Financial liabilities		-	-	-	-	-
	Provision		15 004	8 195	-	15 004	8 195
	Long term portion of trade payables		-	-	-	-	-
	Other non-current liabilities		-	-	-	-	-
	Total non-current liabilities		15 004	8 195	-	15 004	8 195
	Total liabilities		276 833	208 630	-	254 054	208 630
	NET ASSETS		587 891	542 892	-	652 044	542 892
COMMUNITY WEALTH/EQUITY							
	Accumulated surplus/(deficit)		465 159	542 892	-	540 413	542 892
	Reserves and funds		122 732	-	-	122 732	-
	Other		-	-	-	-	-
	TOTAL COMMUNITY WEALTH/EQUITY		587 891	542 892	-	663 145	542 892

- ACID test ratio equals to 0.91:1 due to Eskom debt.
- Current ratio equals to 0.92:1

Material variances to the service delivery and budget implementation plan

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN								
KPI NO.	INDICATOR	TARGET	Budget	REMOVE	NEW	New BUDGET	Old Budget	REASON FOR AMENDMENT
Technical Services								
TS 2.1	X					R 869 565.22	R 5 659 619.00	Reprioritisation, Osingatheni electrification has been reprioritised to Hill View 30 connection, Ezakhiweni 10 connection , Mpebeni 10 connection (council resolution)
TS 2			X			R 4 173 913.04	R 4 800 000.00	Annual Budget Change due vat and retention exclusion
TS4	X	X	X			R385 331.73	R 1 461 343.00	National reduction MIG allocation by National treasury, New annual target is design stage of ntendeka gravel road
TS 5.2 to TS 5.9			X			R1 346 703.77; R 1 347 686.05; R 1346 933.92; R1 346 578.61; R 1 346 473.71 R 1 359 847.06; R 1 346 709.06;	R 1 461 343.00 (Initial Budget is the same for all these indicators TS 5.2 to TS 5.9)	Annual Budget Change due vat and retention exclusion

							R	1 347 073.73			
TS6			X				R	11 762 225.74	R 13 115 068.00		
TS7			X				R1 022 065.52	R 1 111 038			
Finance											
FS 9.4			X				R	115 343 000.00			Incorrect annual budget figures was populated during initial SDBIP stage
FS5 and FS 2.1		X									Adjust quarterly target to in line with council sitting dates.
Corporate											
CMS 22		X					R 600 000.00	R 1 134 000.00			Request from sector departments to utilise Municipal facilities for free for the purpose of service delivery .
Planning and Development											

DPL2	X		X					R 398 478.26	R 698 478.26	Budget adjusted to fund SDF
DPL 10				X				R 875 217.00	R 575 217.00	Budget adjustment
DPL	X					X				Subdivision of B1020
Community Services										
CS						X				To address climate change.
CS 1.1, 1.2, 1.3, 1.5, 1.6,	X									Amend indicator to address or avoid repeated AG findings
Protection Services										
PS 4.2		X					New target 1200			Applicants are reluctant to use Ulundi DLTC due to testing system change
P.S					X					Lack of corporation from cogla hance the target is impossible to achieve.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

(See annexure B)

Date:

18 January 2024

Signature:

Municipal Manager of Ullundi Municipality (KZN266)

Print Name:

Sandile Martin Khomo

I Sandile Martin Khomo, Municipal Manager of Ullundi Municipality, hereby certify that the Mid Year and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Mid Year and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Municipal Manager's quality certificate 2023/2024 Mid Year Budget

Private Bag X17
Ullundi
3838

**UMASIPALA
WASOLUNDI**



" The City of Heritage "

**ULUNDI
MUNICIPALITY**

Tel: 035 - 8745100
Fax: 035 - 8745174
Web: <http://www.ullundi.local.gov.za>

OTHER SUPPORTING DOCUMENTS

MONTHLY FINANCIAL REPORT AS AT 31 DECEMBER 2023:

The following financial reports are submitted for the above-mentioned period:

ANNEXURE	DESCRIPTION	SDBIP REF.NO.:
ANNEXURE A	Bank and Call Accounts balances as at 31 December 2023.	
ANNEXURE B	Councillors Remuneration as at 31 December 2023.	SDBIP_FS 9.1
ANNEXURE C	MfMA Section 66 Report as at 31 December 2023.	SDBIP_FS 9.2
ANNEXURE D	Top 20 highest paid creditors as at 31 December 2023.	
ANNEXURE E	Assets Report as at 31 December 2023.	
ANNEXURE F	Budget vs. Collection Report as at 31 December 2023.	SDBIP_FS 9.4
ANNEXURE G	Information Technology as at 31 December 2023.	
ANNEXURE H	Grant Register as at 31 December 2023.	
ANNEXURE I	Bank Reconciliation as at 31 December 2023.	
ANNEXURE J	Section 71 Reporting as at 31 December 2023.	SDBIP_FS 3
ANNEXURE K	SupplyChain Management Implementation as at 31 December 2023.	SDBIP_FS 2.1
ANNEXURE L	Accounts with Agreements Collections as at 31 December 2023.	SDBIP_FS 8

ANNEXURE M	Top 30 Paying Customers as at 31 December 2023.	
ANNEXURE N	Contract Register as at 31 December 2023.	
ANNEXURE O	Consolidated Quarterly Contract Monitoring as at 31 December 2023. SDBIP_FS 4.1	
ANNEXURE P	Progress on Implementation of Council Resolutions as at 31 December 2023.	
ANNEXURE Q	Risk Management Progress Report as at 31 December 2023.	
ANNEXURE R	Section 52 (d) as at 31 December 2023.	
ANNEXURE S	Municipal Standard Chart of Account Update Report as at 31 December 2023. SDBIP_FS 5	
ANNEXURE T	Cost Containment Report as at 31 December 2023.	

COMMENTS: MUNICIPAL MANAGER

Recommendation is supported.

RECOMMENDATION:

1. THAT the contents of the Monthly Financial Reports and Annexures be noted.



BANK AND CALL ACCOUNTS BALANCES AS AT 31 DECEMBER 2023

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (R)
Salaries Account	62033637846	54 450.53
Current Account	62035267609	715 763.98
FMG Call Account	62064936093	1 837 584.46
Electricity Sales	62328066776	4 012.61
Housing Grant	62062833639	354 515.03
Investment -Main	62179391190	16 749 750.22
Statutory Funds	62064936340	46 455.99
DME Account	62324120261	746 050.80
MIG Funds	62067492943	7 215 759.88
Conditional Grant	62067492802	1 804 232.99
TOTAL		R 29 528 576.49

Prepared by:	DG Jiyane	05/01/2024
Checked by:	HP Ndlela	05/01/2024
Approved by:	MN Mahlaba	05/01/2024
Authorised by:	JH Mhlongo	05/01/2024



**Expenditure on Councillors remuneration
Period:DECEMBER 2023**

	Description	Councillors Expenditure
(a)	Salaries and Wages	1 147 140.59
(b)	Medical aid	67 680.00
(c)	Pension fund	115 815.17
(d)	Car allowance& Subsistence	318 531.86
(e)	Data card	184 099.00
	Total	1 833 266.62

Prepared by : NP Msimango
Signature 

DATE: 2023/12/29

Reviewed by : PM Nxumalo
Signature : 

DATE: 2023/12/29

Approved b ET Khoza
Signature 

DATE: 2023/12/29

Authorised by: JH Mhlongo
Signature : 

DATE: 2023/12/29

NUMBER OF TRANSACTIONS

0

Less Commission
Less 15% VAT

00
00
00
00

TOTAL

Account
CREDIT
PENS COMP CONTR
MEDICAL
SALARY
CAR ALLOWANCE
DATA CARD

GL Number
3100/3160
3100/3170
3400/3410
3400/3440
3400/3450

DEBIT
115815.17
67680.00
1147140.59
318531.86
184099.00

1833266.62

ULUNDI MUNICIPALITY
23/12/15
Page 2
SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS
Date



Expenditure on Staff Benefits - MFMA S66
 Period: DECEMBER 2023

Sec 66	Description	Permanent	EPWP	Contractual	Sec 57	Total
	Salaries and Wages	7 630 946.52	769 677.32	820 028.36	490 534.64	9 711 186.84
(b)	Pensions and Medical Aid	2 490 593.15	-	-	-	2 490 593.15
(c)	Car allowance, S&T, Cell phone	645 134.55	-	13 021.95	108 377.29	766 533.79
(d)	Housing Benefits and Bonus allowance	503 013.60	-	-	-	503 013.60
(e)	Overtime, standby and standing allowance	89 843.27	544.92	14 278.02	-	104 666.21
(f)	Leave cash and other allowances	-	-	-	-	-
(g)	Group Insurance, Bargaining Council, UIF, SDL	125 991.97	14 660.12	16 258.99	5 760.32	162 671.40
	Total	11 485 523.06	784 882.36	863 587.32	604 672.25	13 738 664.99

Prepared by : NP Msimango

Signature :

Date: 2023/12/29

Reviewed by : PM Nxumalo

Signature :

Date: 2023/12/29

Approved by : ET Khoza

Signature :

Date: 2023/12/29

Authorised by: JH Mhlongo

Signature :

Date: 2023/12/29

Account	GL Number	DEBIT
SALARY	3000/3010	7630946.52
OVERTIME	3000/3020	41918.89
BONUS	3000/3030	478486.17
CAR ALLOWANCE	3000/3040	610325.55
DATA CARD	3000/3050	22899.00
STANDBY	3000/3060	30424.38
HOUSING SUBSIDY	3000/3070	24527.43
STANDING ALLOW	3000/3090	17500.00
BARGAINING COUNC	3100/3110	2799.48
MEDICAL	3100/3130	736306.24
SKILLS	3100/3140	79677.92
UIF	3100/3150	43514.57
PENSION FUND	3100/3160	1754286.91
SUBSISTENCE ALL	4400/4484	11910.00
		11485523.06

Date

SUMMARY: EARNINGS AND COUNCIL CONTRIBUTIONS

ULUNDI MUN TEMPS
23/12/15
Page 2

Account	GL Number	DEBIT	CREDIT
SALARY	3000/3010	769677.32	
OVERTIME	3000/3020	544.92	
SKILLS	3100/3140	6959.22	
UIF	3100/3150	7700.90	
			784882.36

Account	GL Number	DEBIT
-----	-----	-----
CREDIT		
-----		-----
CAR ALLOWANCE	209	10271.95
CELL PHONE	211	500.00
SALARY	3000/3010	820028.36
OVERTIME	3000/3020	11707.10
STANDBY	3000/3060	2570.92
BARGAINING COUNC	3100/3110	864.88
SKILLS	3100/3140	8074.69
UIF	3100/3150	7319.42
SUBSISTENCE ALL	4400/4484	2250.00
-----		-----
		863587.32

Account	GL Number	DEBIT
SUBSISTENCE ALL	4400/4484	604672.25
UIF	3100/3150	2250.00
SKILLS	3100/3140	1239.84
BARGAINING COUNG	3100/3110	4440.82
DATA CARD	3000/3050	79.66
CAR ALLOWANCE	3000/3040	15000.00
SALARY	3000/3010	91127.29
		490534.64

**UMASIPALA
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**ULUNDI
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Expenditure Management

TWENTY HIGHEST PAID CREDITORS – DECEMBER 2023

DATE	EFT/CHQ	PAYEE/SUPPLIER	DESCRIPTION	SOURCE OF FUNDING	AMOUNT
14/12/2023	C1223001 & C1223040	Ulundi Total Filling Station	Oil, fuel and Petrol	Own revenue/Equitable share	R 400 000.00
08/12/2023	C1223024	Sipiato Trading & Projects	Construction of Vezunyawo Community Hall	MIG	R 410 937.04
06/12/2023	APRBRLR1123	ACB Group	Professional fees for Ntendeka road	MIG	R 443 131.49
14/12/2023	APRBRLR1121 & 1122	Malitinne	Training of Councillors and First Aid Refresher Course	Own revenue/Equitable share	R 450 060.00
08/12/2023	C1223023	Intenhle Civils	Construction of Vezunyawo Community Hall	MIG	R 458 097.24

12/12/2023	C1223032/33	Ekamelina Trading	Supply and delivery of plastic refuse bags	Own revenue/Equitable share	R 510 000.00
04/12/2023	C1223003	Gingoridin Methods Trading	Construction of Ndumakude creche	MIG	R 535 571.10
19/12/2023	C1223050, APRBRLR1098, 1124 & 1162	Izwelenkosi Trading	Procurement of sheeps, transportation to district selection games and disability	Own revenue/Equitable share	R 655 160.00
08/12/2023	APRBRLR1089	Afrent Fleet	ULM Vehicle Rental	Own revenue/Equitable share	R 663 798.40
12/12/2023	ABRPRLR 1125, 1126 & 1127	BPG Mass Appraisal	Supplementary valuation fees and project management	Own revenue/Equitable share	R 677 311.50
23/12/2023	APRBRLR1128, 1166, 1131 & C1223031	Zuma and Partners	Court cases	Own revenue/Equitable share	R 789 632.39
19/12/2023	APRBRLR1135	Mantobela Civils	Convention Meter	Own revenue/Equitable share	R 935 395.92
12/12/2023	APRBRLR1136, C1223025 & C1223020	Uhaqane Projects	Construction of Nsukangihlale Community Hall and Transfer of Waste to uThungulu	MIG & Equitable share	R 1 414 831.55
12/12/2023	APRBRLR1133	Mange Mthembu	Supply and delivery of water tanks	Own revenue/Equitable share	R 1 809 600.00
13/12/2023	APRBRLR1148, 1163, 1164 & C1123073	Abdeil Projects	Supply and delivery of cold mix and logistics for outreach programme	Own revenue/Equitable share	R 1 830 000.00
14/12/2023	APRBRLR1140, 1141 & 1087	Auditor General	External Audit fees	Own revenue/Equitable share	R 2 196 442.39
12/12/2023	C1223027, 28 & 22	Inqubeko Yami Trading	Construction of Esidakeni Area and Servicing Sub stations	Own revenue & MIG	R 2 689 049.31

07/12/2023	C1223016	Zasemackaneni Trading	Electrification in Babanango Area	DME	R 2 823 000.00
14/12/2023	APRBLR 1161 & 1160	Ausphi Trading	Construction of Indoor Sport Centre	Own revenue/Equitable share	R 3 500 707.41
23/12/2023	C1223034 & C1123068	Eskom	Electricity Bulk - Purchase	Own revenue/Equitable share	R 22 813 990.61
TOTALS					R 46 180 116.26
Prepared by: MQ Mbatha				10/01/2024	
Recommended by: ZS Mthembu				10/01/2024	
Approved by: MN Mahlaba				10/01/2024	
Authorized by: JH Mhlongo				10/01/2024	



ASSET MANAGEMENT UNIT – DECEMBER 2023

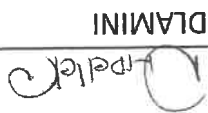
Objective: To give the status update on the work performed and the challenges encountered in the Asset Management Unit.


No.	Legislation/Standard/Policy	Description
	MFMA – Sec 62 (XX)(V)	
	Asset Management Policy	
	GRAP 17	Property, Plant and equipment
	GRAP 16	Investment Property
	GRAP 13	Leases (Finance and Operating)
	GRAP 31	Intangible Assets
	GRAP 103	Heritage Assets
	GRAP 1	Presentation and Disclosure

No.	Item and work done
1.	Additions: (both PPE and IP) <ul style="list-style-type: none"> ➤ Office Furniture ➤ Office Chairs
2.	Disposal/Write offs: (<ul style="list-style-type: none"> ➤ No disposals were made during the Month of December.
3.	Depreciation: Depreciation was successfully posted.
4	Asset Movement No movements were recorded during the Month of December.
5	Damaged assets There were no assets identified as damaged during the verification in the Department of Planning & Development Services during the month of December.
6	Missing assets There has been no missing assets identified or reported during the Month of December.
7	Physical verification Verification was done in the Department of Planning & Development Services.
No	Challenges and proposed actions (if any)

Authorized by:  J.H. MTHLOMO

Reviewed by:  T. KHOZA

Checked by:  S.C DLAMINI

Prepared by:  N Mthembu

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ULUNDI MUNICIPALITY : BUDGET vs COLLECTION DECEMBER 2023

SERVICES	SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN AND REVENUE COLLECTION 2023/ 2024		BUDGETED		COLLECTED		BUDGET		YEAR TO DATE		YEAR TO DATE	
	ANNUAL BUDGET	MONTHLY	Dec-23	MONTHLY	Dec-23	MONTHLY	YEAR TO DATE MONTH 06	YEAR TO DATE COLLECTION	YEAR TO DATE COLLECTION	YEAR TO DATE COLLECTED%		
MONTHLY RATES	R 57,671,665.50	R 4,805,972.13	R 3,114,645.99	R 28,835,832.75	R 25,163,886.22	R 49,372,452.44						
ANNUAL BILLING	R 57,671,665.50											
REFUSE REMOVAL	R 10,051,154.00	R 837,596.17	R 861,178.19	R 5,025,577.00	R 4,799,864.45							
ELECTRICITY SALES:												
PREPAID SALES	R 50,681,502.00	R 4,223,458.50	R 3,764,057.35	R 25,340,751.00	R 20,753,691.25							
TRAFFIC FINES	R 44,303,406.00	R 3,691,950.50	R 2,253,679.97	R 22,151,703.00	R 11,460,992.78							
AGENCY SERVICES	R 105,000.00	R 8,750.00	R 23,419.78	R 52,500.00	R 106,723.25							
RENTAL FACILITIES	R 1,895,000.00	R 157,916.67	R 96,010.00	R 947,500.00	R 792,290.00							
RECONNECTION;TEMPERING & NEW CONNECTIONS	R 1,134,000.00	R 94,500.00	R 166,489.66	R 567,000.00	R 510,079.66							
BUILDING PLANS	R 24,215.31	R 16,143.54	R 13,183.70	R 12,107.66	R 70,569.51							
LICENCE AND PERMITS	R 524,325.20	R 43,693.77	R 3,439.13	R 282,162.60	R 143,311.78							
CEMETRES	R 1,895,000.00	R 157,916.67	R 6,886.95	R 947,500.00	R 57,272.93							
RATES CLEARANCE & VALUATION CERTIFICATES	R 46,914.30	R 3,909.53	R 5,904.33	R 23,457.15	R 48,684.22							
TOTAL	R 97,879.50	R 8,156.63	R 3,800.00	R 48,939.75	R 64,843.47							
	R 226,101,727.31	R 14,049,964.08	R 10,312,695.05	R 84,215,030.91	R 113,344,461.96							
Prepared by: Miss P N Mtshabela	SIGNATURE		DATE		COMMENTS (IF ANY)							
Reviewed by: Mr E S Ngubane			10/01/2024									
Recommended by: Mr E T Khoza			10/01/2024									
Authorised by: Mr J H Mhlomo			10/01/2024									

ANNEXURE 11

NO.	ITEM AND WORK DONE
1	<p>RISK REGISTER</p> <p>The risk register was submitted on time. All the due risk items were covered.</p>
2	<p>NEW RANK WI-FI ROLL-OUT</p> <p>Free Wi-Fi was rolled out successfully by senior municipal office bearers.</p>

No.	Legislation/Standard/Policy	Description
1	None	

Objective: To give the status update on the work performed and the challenges encountered in the Information Technology Division during the month.

IT DIVISION REPORT – DECEMBER 2023

**UMASIPALA
WASOLUNDI**



**ULUNDI
MUNICIPALITY**

Amxure G

Authorized By J.H. MILLON Signature [Signature] Date 9/1/24

Checked By 142 M+H62 Signature [Signature] Date 09/01/24

Prepared By Zw. infontswm Signature [Signature] Date 09/01/24

6. FUTURE PLANS	
6.1	<p>SOFTWARE PROCUREMENT</p> <p>We have received software requests from users from different departments and we will include them in our software procurement plan.</p>
6.2	<p>DIGITIZATION</p> <p>In future we are looking at the digitization of departments like Planning & Development and Records Division.</p>

NUMBER OF MEETINGS HELD WITHIN THE DIVISION	
5.	There was no divisional meeting.

4.	NB: Please find the attached helpdesk report of the issues attended to for this month.
3.1.	<p>Server Storage</p> <p>We need to increase our server storage because it has reached its capacity. We must manually compress backups and move them to cloud so that we can free up space which is not a convenient way of doing things.</p>
3.2.	<p>Although we have received the quotation for disaster simulation from the service provider, we still have not completed the exercise which is a very important exercise.</p>

3. STANDING CHALLENGES	
No	Item and Description

DECEMBER 2023 I.T QUERIES

DATE	USER	DEPARTMENT	QUERY	RESPONSIBLE TECHNI	RESOLVED yes/no
01-Dec-23	Zinhle Ngcobo	Technical Services	Pastel blocked	W Dhlamini	yes
01-Dec-23	Nokwazi Buthelezi	Corporate Services	Network Access	L Mpungose	yes
01-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
01-Dec-23	Jiyane Duduzile	Financial Services	Forgot Pastel Password	N Luhlongwane	yes
04-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
04-Dec-23	Hlengiwe Mthethwa	Protection Services	Initial Setup	N Dlamini	yes
04-Dec-23	Fakazile Masango	Corporate services	Initial Setup	N Luhlongwane	yes
05-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
05-Dec-23	Dumisani Nxumalo	Corporate Services	Initials setups	W Dhlamini	yes
05-Dec-23	Prisca Khumalo	Corporate Services	Initials setups	N Luhlongwane	yes
05-Dec-23	Mathubamahle Nxumalo	Office of the MM	Initials setups	N Dlamini	yes
06-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
06-Dec-23	Phumzile Dlomo	Office of the MM	Initial Setups	N Luhlongwane	yes
06-Dec-23	Sthembile Yvonne	Corporate Services	Initials setups	N Dlamini	yes
06-Dec-23	Zothani Mthembu	Finance	Opening Sage Periods	W Dhlamini	yes
07-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
07-Dec-23	Scelo Ngubane	Finance	Forgot Pastel Password	N Luhlongwane	yes
07-Dec-23	Nokubongwa Khumalo	Corporate Services	Initials setups	N Dlamini	yes
07-Dec-23	Zinhle Ngcobo	Technical Services	Forgot Pastel Password	W Dhlamini	yes
08-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
08-Dec-23	Nontobeko	Finance (Rate)	Email Password	W Dlamini	yes
08-Dec-23	Phumzile Luthuli	Internal Auditing	Sage Location	N Luhlongwane	yes
08-Dec-23	Musa Mbhatha	Finance	Email Password Reset	W Dhlamini	yes

11-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
11-Dec-23	Nomaswazi Ntshalintshali	Technical Services	Computer allocation	N Luhlongwane	yes
11-Dec-23	Nondumiso Buthelezi	Planning & Development	Initial Setup	L Mpungose	yes
12-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
12-Dec-23	Sibekezelo	Community Services	Computer Password Setups	N Dlamini	yes
12-Dec-23	Cebo Mhlongo	Community Services	Restart Computer	W Dlamini	yes
12-Dec-23	Hlengiwe Mthethwa	Protection	Network Configure	L Mpungose	yes
13-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	N Dlamini	yes
13-Dec-23	Thembelihle Phenyane	Technical support	Laptop Allocation	N Luhlongwane	yes
13-Dec-23	Nana Zulu	Community	Phone Setup & Printer Setup	W Dlamini	yes
13-Dec-23	Nokwazi Hiabe	SCM	Network	N Luhlongwane	yes
13-Dec-23	Nokwanda Mbatha	Corporate	Backups	L Mpungose	yes
14-Dec-23	Ntuthuko Dalamini	Financial Services	Server Room Backups	NO Dlamini	yes

BUDGET AND TREASURY OFFICE

ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 DECEMBER 2023

NO.	GRANT NAME	AMOUNT RECEIVED	AMOUNT SPENT	BALANCE
1.	MIG – CAPITAL PROJECTS	R 25 000 000.00	R24 381 360.81	R618 639.19
2.	INEP – ELECTRIFICATION	R 3 500 000.00	R 2 823 000.07	R 676 999.93
3.	FMG – CONDITIONAL	R 2 100 000.00	R 1 615 018.99	R 481 741.55
4.	EPWP - CONDITIONAL	R 2 577 000.00	R 3 945 029.26	(R1 368 029.26)

NAME	PREPARED BY	REVIEWED BY	RECOMMENDED BY	AUTHORISED BY	APPROVED BY
SIGNATURE	<i>Mkhahuma</i>	<i>[Signature]</i>	<i>Dipellele</i>	<i>[Signature]</i>	<i>[Signature]</i>
	<i>T.Makhathini</i>	<i>L.M. Mngoma</i>	<i>H.P. NOLEA</i>	<i>M.W. MATHIBI</i>	<i>J.H. MHLONGO</i>

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Bank Reconciliation

Ulundi Local Municipality

Balance per Cashbook for Account : Current Account (220730 - 62035268609)
 Period : December 2023

<u>Date</u>	<u>Bank Type</u>	<u>Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Balance per Bank Statement						
17/11/2023	Payments (Cash Book)	C1123046S	PAYMENT	0.00	7 728.00	-7 728.00
30/11/2023	Payments (Cash Book)	P1123026	DEPARTMENT OF FINANCE	0.00	4 804.90	-4 804.90
30/11/2023	Payments (Cash Book)	P1123027	NJMPF - PROVIDENT	0.00	848 828.16	-848 828.16
30/11/2023	Payments (Cash Book)	P1123028	NJMPF - RETIREMENT	0.00	25 247.25	-25 247.25
30/11/2023	Payments (Cash Book)	P1123029	NJMPF - SUPERANNUATION	0.00	1 493 088.03	-1 493 088.03
30/11/2023	Payments (Cash Book)	P1123032	SARS - UIF	0.00	115 146.98	-115 146.98
30/11/2023	Payments (Cash Book)	P1123033	SARS - SDL	0.00	98 257.22	-98 257.22
01/12/2023	Payments (Cash Book)	APRBLR1107	IBE	0.00	143 750.00	-143 750.00
06/12/2023	Payments (Cash Book)	APRBLR1119	EMALANGENI	0.00	413 925.02	-413 925.02
13/12/2023	Payments (Cash Book)	APRBLR1147	BPG MASS	0.00	457 039.90	-457 039.90
13/12/2023	Payments (Cash Book)	APRBLR1157	CCG	0.00	133 256.50	-133 256.50
14/12/2023	Payments (Cash Book)	APRBLR1167	TRANSUNION	0.00	61 339.85	-61 339.85
31/12/2023	Payments (Cash Book)	P1223034	GEPF	0.00	4 804.90	-4 804.90
31/12/2023	Payments (Cash Book)	P1223035	NJMPF - PROVIDENT	0.00	874 325.87	-874 325.87
31/12/2023	Payments (Cash Book)	P1223036	NJMPF - RETIREMENT	0.00	25 247.25	-25 247.25
31/12/2023	Payments (Cash Book)	P1223037	NJMPF - SUPERANNUATION	0.00	1 495 239.02	-1 495 239.02
31/12/2023	Payments (Cash Book)	P1223039	SARS - PAYE	0.00	2 211 627.20	-2 211 627.20
31/12/2023	Payments (Cash Book)	P1223040	SARS - UIF	0.00	119 549.46	-119 549.46
31/12/2023	Payments (Cash Book)	P1223041	SARS - SDL	0.00	99 152.65	-99 152.65
31/12/2023	Payments (Cash Book)	P1223042	ANC ABAQULUSI	0.00	3 701.81	-3 701.81
31/12/2023	Payments (Cash Book)	P1223043	BARGAINING COUNCIL LEVY	0.00	7 488.04	-7 488.04
31/12/2023	Payments (Cash Book)	P1223044	BONITAS MEDSCHEME	0.00	814 797.50	-814 797.50
31/12/2023	Payments (Cash Book)	P1223045	HOSMED	0.00	249 950.00	-249 950.00
31/12/2023	Payments (Cash Book)	P1223046	KEY HEALTH	0.00	50 464.00	-50 464.00
31/12/2023	Payments (Cash Book)	P1223047	LA HEALTH	0.00	292 163.00	-292 163.00

31/12/2023	Payments (Cash Book)	P1223048	IFP CACUS FUNDS	0.00	11 200.00	-11 200.00
31/12/2023	Payments (Cash Book)	P1223049	IFP PARTY CONTRIBUTIONS	0.00	54 999.26	-54 999.26
31/12/2023	Payments (Cash Book)	P1223050	AGENCY SHOP FEES	0.00	2 385.00	-2 385.00
31/12/2023	Payments (Cash Book)	P1223051	SAMWU	0.00	2 275.00	-2 275.00
31/12/2023	Payments (Cash Book)	P1223052	ULUNDI MUNICIPALITY - CELLPHONES	0.00	1 240.35	-1 240.35
31/12/2023	Payments (Cash Book)	P1223053	DA	0.00	450.00	-450.00
31/12/2023	Payments (Cash Book)	P1223054	EFF	0.00	3 253.06	-3 253.06
31/12/2023	Payments (Cash Book)	P1223055	IFP CONSTITUENCY	0.00	5 700.00	-5 700.00
31/12/2023	Payments (Cash Book)	P1223056	NFP PARTY CONTRIBUTIONS	0.00	5 600.00	-5 600.00
31/12/2023	Payments (Cash Book)	P1223058	OLD MUTUAL FINANCE	0.00	152 427.06	-152 427.06
31/12/2023	Payments (Cash Book)	P1223059	OLD MUTUAL	0.00	174 152.68	-174 152.68
31/12/2023	Payments (Cash Book)	P1123031	PAYE	0.00	64 110.63	-64 110.63
Totals				0.00	10 529 015.55	-10 529 015.55

Reconciled Bank Balance 9813251.55
Cash Book Bank Balance 9813277.8
Difference 26.24

Cash Book Balance Summary :

Narration	Account Number	Processed	Open Batches	Total
Deposit Ledger Account	D0001/AA09578/F/0001/X049/R0070/001/F/INA	1347210979	0	1347210979
Withdrawal Ledger Account	D0001/AA09746/F/0001/X049/R0070/001/F/INA	-1356822224	0	-1356822224
Bank Interest Ledger Account	D0001/AA09666/F/0001/X049/R0070/001/F/INA	26.21	0	26.21
Bank Charges Ledger Account	D0001/AA09470/F/0001/X049/R0070/001/F/INA	-202058.82	0	-202058.82
Opening Balance Ledger Account	D0001/AA09995/F/0001/X049/R0070/001/F/INA	0	0	0
Totals		-9813277.8	0	-9813277.8

Prepared by :

L.N. MUGOMA

Date :

15/01/24

Signature :



Reviewed by :

H.P. NDLECA

Date :

15/01/24

Signature :




Approved by :

M.W. MATHIAS

Date :

15/01/24

Signature :





BSST1186 004348

ULUNDI MUNICIPALITY
P. BAG X17
ULUNDI
3838
SMEMELA@ULUNDI.GOV.ZA

Customer VAT Registration Number Not Provided
Bank VAT Registration Number 4210102051

Public Sector Cheque Account : 62035267609
Tax Invoice/Statement Number : 1186
Statement Period : 30 November 2023 to 31 December 2023
Statement Date : 31 December 2023

Statement Balances

Opening Balance	737,213.94 Cr
Closing Balance	715,763.98 Cr
# Inclusive of VAT @ 15.00%	1,340.91 Dr
Total VAT, ZAR	1,340.91 Dr

Bank Charges

Service Fees	104.00 Dr
Cash Deposit Fees	2,050.93 Dr
Cash Handling Fees	0.00
Other Fees	8,125.51 Dr
Credit Rate** (Non-NCA)	3.00%
Debit Rate	11.75%

Transactions in RAND (ZAR)

Date	Description	Reference	Amount	Fee	Internal Use
Dec	Bills And Foreign Exchange		69,161,000.00 C		
Dec	General Credit - Domestic Treasury	Equitable Share 2334	7,000,000.00 C		
Dec	General Credit - Domestic Treasury	Municipal Infrastructure G2334			
Dec	Deposits				
Dec	ADT Cash Deposit FNB, 004521 (1000.00)	A614	1,000.00 C		3 zva452
Dec	FNB App Payment From FNB, (600.00)	A86	600.00 C		4 1sa560
Dec	FNB App Payment From FNB, (600.00)	A87	600.00 C		5 1sa560
Dec	FNB App Payment From FNB, (700.00)	House C1028	700.00 C		6 1sa560
Dec	Smartbox Deposit	Sbxmain(011223)	29,500.00 C		7 3sb675
Dec	Smartbox Deposit	Sbxmain(011223)	7,980.00 C		8 3sb675
Dec	Smartbox Deposit	Sbxmain(011223)	8,810.00 C		9 3sb675
Dec	Box Deposit	Trafficlines	1,450.00 C		10 z12754
Dec	ADT Cash Deposit FNB, 041040 (500.00)	0400637	500.00 C		11 zva104
Dec	FNB App Payment From FNB, (100.00)	0401403	100.00 C		12 1sa560
Dec	FNB App Payment From FNB, (1300.00)	2000338	500.00 C		13 zva52
Dec	ADT Cash Deposit FNB, Ulundi (500.00)	3000012	1,200.00 C		14 zva102
Dec	ADT Cash Deposit FNB, 001020 (1200.00)	4011382	300.00 C		15 1sa560
Dec	FNB App Payment From FNB, (300.00)	Section A 330	200.00 C		16 1sa560
Dec	FNB App Payment From FNB, (200.00)	Temp D1374	5,950.00 C		17 zva452
Dec	ADT Cash Deposit FNB, 004521 (9850.00)	0200275	1,300.00 C		18 1sa560
Dec	FNB App Payment From FNB, (1300.00)	0301083	600.00 C		19 zva17
Dec	FNB App Payment From FNB, Vythei (600.00)	0400445	500.00 C		20 zva054
Dec	ADT Cash Deposit FNB, 010540 (500.00)	0401502	1,000.00 C		21 zva452
Dec	ADT Cash Deposit FNB, Ulundi (1000.00)	A 492 Udlambedi Cres	300.00 C		22 zva179
Dec	FNB App Payment From FNB, (2000.00)	C 1122	2,000.00 C		23 1sa560

Branch Number	452
Account Number	62035267609
Date	2023/12/30
DDA DB/X8/AV/ZZZZ/CA/B8/G7/S/W/N	FN
PUBLIC SECTOR CHEQUE ACCOUNT	

This report is in terms of the above-mentioned sections of the MFMA and following herewith are the highlights for the Month ending 31 DECEMBER 2023.

In terms of the section 71 of the Municipal Finance Management Act (Act No.58 of 2003) (MFMA), the mayor of a municipality must within 10 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.

4. BACKGROUND

MFMA sec. 71

3. LEGISLATION

To ensure good governance, financial viability, and optimal institutional transformation with capacity to execute its mandate.

2. STRATEGIC OBJECTIVE

To inform the Council of the financial performance and position as required by Section 71 of the MFMA.

1. PURPOSE

SUBJECT: MFMA SECTION 71 REPORT – 2023/2024 DATE: 31 DECEMBER 2023

Management Committee
Executive and Finance Committee
Municipal Council

For consideration

File Reference : Whlongo
Report Number: : CFO
Author : JH
Designation

REPORT TO THE ULUNDI MUNICIPALITY COUNCIL

**UMASIPALA
WASOLUNDI**
Tel : 035 - 8745102



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MUNICIPALITY**
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**ULUNDI
MUNICIPALITY**

Annexure J



5. Revenue

The total revenue recognized for the month ending 31 December 2023 amounts to R 246 563 000.00 against the year to date budgeted revenue figures of R228 634 000.00 This results in revenue figures being ahead of budget by R17 929 000(8%) in the November due to the main contributing factors:

- Property Rates figures amounted to R83 861 000 against a year to date budget of R57 672 000 due to annual Billing.
- Electricity revenue figures amounted to R33 719 000 against a year to date budget of R46 733 000 resulting in electricity revenue figures being below the budget of (R13 014 000)
- Refuse revenue figures amounted to R5 059 000 against a year to date budget of R5 026 000 resulting in refuse revenue figures being ahead of budget by R33,000
- Fines revenue figures at the December amounts to R154 000 against a year to date budget of R53 000 resulting in fines revenue figures being ahead of budget by R102 000

6. Expenditure & Budget Control

- The total expenditure at the December of 2023/2024 amounts to R246 563 000 (including non-cash items i.e depreciation R9 692 000 .

7. Consolidated income and expenditure report

8. List of capital projects and expenditure as of 31 December 2023



KZN266 Umlundi - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M06 December

Description	Ref	2022/23		Budget Year 2023/24		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual				YearTD actual	YearTD budget
Revenue								
Exchange Revenue								
Service charges - Electricity		64 847	64 847	2 258	33 719	46 733	(13 014)	-28%
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-
Service charges - Waste management		9 934	10 051	841	5 059	5 026	33	1%
Sale of Goods and Rendering of Services		525	694	302	347	347	(45)	-13%
Agency services		1 909	1 895	857	948	948	(80)	-5%
Interest earned from Receivables		29	2 991	3	12	1 495	(1 483)	-99%
Interest from Current and Non Current Assets		1 966	1 258	69 370	70 568	629	-	-
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rent from Fixed Assets		1 079	1 134	166	590	567	23	4%
Operational Revenue		265	18 120	526	1 052	9 060	(8 008)	-89%
Property rates		112 471	115 343	5 051	83 861	57 872	26 189	45%
Surcharges and Taxes		741	105	23	154	53	102	-
Fines, penalties and forfeits		-	-	-	-	-	-	-
License and permits		-	-	-	-	-	-	-
Transfers and subsidies - Operational		211 163	221 071	72 739	163 951	110 535	53 416	-
Interest		2 502	-	212	1 005	1 005	-	-
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		(41)	-	-	3	-	3	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		407 389	466 129	151 307	361 203	233 064	128 139	55%
Expenditure By Type								
Employee related costs		156 453	171 262	14 096	83 333	65 631	(2 298)	-3%
Remuneration of councillors		17 022	17 615	1 833	8 958	8 807	150	2%
Build purchases - electricity		113 324	136 275	10 398	65 311	68 138	(2 827)	-
Inventory consumed		8 916	(9 757)	120	3 867	9 039	(5 173)	-
Debt impairment		24 470	-	-	-	800	(800)	-100%
Depreciation and amortisation		64 058	21 425	4 144	9 692	10 713	(1 021)	-10%
Interest		8 235	1 000	106	574	500	74	15%
Contracted services		65 943	45 962	11 698	39 813	22 981	18 832	73%
Transfers and subsidies		524	-	-	-	-	-	-
Irrecoverable debts written off		6 705	-	-	1 689	1 689	-	61%
Operational costs		46 435	44 050	6 447	33 328	22 025	11 303	51%
Losses on Disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		510 084	427 832	48 781	248 583	228 634	17 929	8%
Surplus/(Deficit)		(102 695)	38 296	102 526	114 640	4 430	110 209	0
Transfers and subsidies - capital (in-kind)		74 888	36 314	6 382	25 260	18 157	7 103	0
Surplus/(Deficit) after capital transfers & contributions		(27 807)	74 610	108 908	139 900	22 587	-	-
Income Tax		-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(27 807)	74 610	108 908	139 900	22 587	-	-
Share of Surplus/Deficit attributable to Joint Ventures		-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities		(27 807)	74 610	108 908	139 900	22 587	-	-
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Transactions		-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(27 807)	74 610	108 908	139 900	22 587	-	-

**UMASIPALA
WASOLUNDI**

Private Bag X17
Ulundi
3838



" The City of Heritage "

**ULUNDI
MUNICIPALITY**

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Fax: 035 - 8745174
E-mail: magwazaza@ulundi.gov.za

KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23					Budget Year 2023/24	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Budget	Original Budget	Adjusted Budget	Monthly actual				
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		451	1 811	591	1 277	806	472	59%	1 811	
Vote 2 - Finance and Admin		447	1 250	360	741	625	116	18%	1 250	
Vote 3 - Internal Audit		0	90	-	-	45	(45)	-100%	90	
Vote 4 - Community and Social Services		45 901	11 536	1 426	11 971	5 758	6 204	108%	11 536	
Vote 5 - Sport & Recreation		-	14 576	3 273	7 652	7 288	364	5%	14 576	
Vote 6 - Public Safety		-	607	-	317	303	13	4%	607	
Vote 7 - Housing		-	-	-	-	-	-	-	-	
Vote 8 - Health		-	-	-	-	-	-	-	-	
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	
Vote 10 - Road Transport		20 468	2 776	386	462	1 388	(926)	-67%	2 776	
Vote 11 - Energy Sources		875	8 331	-	595	4 165	(3 570)	-66%	8 331	
Vote 12 - Waste Water Management		4	-	-	-	-	-	-	-	
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	
Vote 14 - Other		-	-	-	-	-	-	-	-	
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	
Total Capital Multi-Year expenditure	4,7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		451	1 811	591	1 277	806	472	59%	1 811	
Vote 2 - Finance and Admin		447	1 250	360	741	625	116	18%	1 250	
Vote 3 - Internal Audit		0	90	-	-	45	(45)	-100%	90	
Vote 4 - Community and Social Services		45 901	11 536	1 426	11 971	5 758	6 204	108%	11 536	
Vote 5 - Sport & Recreation		-	14 576	3 273	7 652	7 288	364	5%	14 576	
Vote 6 - Public Safety		-	607	-	317	303	13	4%	607	
Vote 7 - Housing		-	-	-	-	-	-	-	-	
Vote 8 - Health		-	-	-	-	-	-	-	-	
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	
Vote 10 - Road Transport		20 468	2 776	386	462	1 388	(926)	-67%	2 776	
Vote 11 - Energy Sources		875	8 331	-	595	4 165	(3 570)	-66%	8 331	
Vote 12 - Waste Water Management		4	-	-	-	-	-	-	-	
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	
Vote 14 - Other		-	-	-	-	-	-	-	-	
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	68 146	40 776	6 035	23 016	20 388	2 628	13%	40 776	
Capital Expenditure - Functional Classification										
Governance and administration		898	1 840	415	975	920	56	6%	1 840	
Executive and council		451	500	56	235	250	(15)	-9%	500	
Finance and administration		447	1 250	360	741	625	116	18%	1 250	
Internal audit		0	90	-	-	45	(45)	-100%	90	
Community and public safety		45 901	27 830	5 234	20 983	13 915	7 088	51%	27 830	
Community and social services		45 901	12 647	1 961	13 014	6 323	6 691	106%	12 647	
Sport and recreation		-	14 576	3 273	7 652	7 288	364	5%	14 576	
Public safety		-	607	-	317	303	13	4%	607	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and environmental services		20 468	2 776	385	462	1 388	(926)	-67%	2 776	
Planning and development		20 468	2 776	385	462	1 388	(926)	-67%	2 776	
Road transport		2 776	2 776	386	462	1 388	(926)	-67%	2 776	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		879	8 331	-	595	4 165	(3 570)	-66%	8 331	
Energy sources		875	8 331	-	595	4 165	(3 570)	-66%	8 331	
Water management		-	-	-	-	-	-	-	-	
Waste water management		4	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	68 146	40 776	6 035	23 016	20 388	2 628	13%	40 776	
Funded by:										
National Government		66 363	29 999	5 619	21 128	14 998	6 129	41%	29 999	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers recognised - capital		66 363	29 999	5 619	21 128	14 998	6 129	41%	29 999	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Borrowing	6	-	-	-	-	-	-	-	-	
Internally generated funds		1 783	10 777	415	1 888	5 388	(3 501)	-65%	10 777	
Total Capital Funding		68 146	40 776	6 035	23 016	20 388	2 628	13%	40 776	



9. Grant Spending for 2023/2024 financial year



ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 DECEMBER 2023				
NO.	GRANT NAME	AMOUNT RECEIVED	AMOUNT SPENT	BALANCE
1.	MIG - CAPITAL PROJECTS	R 25 000 000.00	R24 381 360.81	R618 639.19
2.	INEP - ELECTRIFICATION	R 3 500 000.00	R 2 823 000.07	R 676 999.93
3.	FMG - CONDITIONAL	R 2 100 000.00	R 1 615 018.99	R 481 741.55
4.	EPWP - CONDITIONAL	R 2 577 000.00	R 3 945 029.26	(R1 368 029.26)

10. Cash and cash equivalents

- Closing operating bank balance as of 31 December 2023 was R29 528 576.49
- The total outstanding debtors as at the 31 December 2023 amount to is R171 099 000

Months	Billing (R)	Receipts (R)	Collection %
December	R10 412 615.03	R6 914 514.23	66.41

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 December

Description	Debtors Age Analysis By Income Source										Debtors Age Analysis By Customer Group																
	NT	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dps-1 Yr	Over 1Yr	Total	over 90 days	Actual Bad Debts	Impliment - Bad Debts Lta	Control Policy	NT	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dps-1 Yr	Over 1Yr	Total			
Trade and Other Receivables from Exchange Transactions - Major	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	1200	-	-	-	-	-	-	-	-	-	-	1200	
Trade and Other Receivables from Exchange Transactions - Financially	1300	(147)	1 808	1 550	95	189	110	383	10 944	15 315	11 706	-	-	1300	-	-	-	-	-	-	-	-	-	-	-	1300	
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	1400	-	-	-	-	-	-	-	-	-	-	-	1400	
Receivables from Non-exchange Transactions - Property Rates	1500	-	-	-	-	-	-	-	-	-	-	-	-	1500	-	-	-	-	-	-	-	-	-	-	-	1500	
Receivables from Non-exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	1500	-	-	-	-	-	-	-	-	-	-	-	1500	
Receivables from Exchange Transactions - Waste Management	1500	551	551	338	308	239	209	716	10 798	9 375	-	-	-	1500	551	551	338	308	239	209	716	10 798	9 375	-	1500		
Receivables from Exchange Transactions - Property Rates	1600	-	-	-	-	-	-	-	-	-	-	-	-	1600	-	-	-	-	-	-	-	-	-	-	-	1600	
Receivables from Exchange Transactions - Property Rates	1700	-	-	-	-	-	-	-	-	-	-	-	-	1700	-	-	-	-	-	-	-	-	-	-	-	1700	
Receivables from Exchange Transactions - Property Rates	1800	-	-	-	-	-	-	-	-	-	-	-	-	1800	-	-	-	-	-	-	-	-	-	-	-	1800	
Receivable unapportioned: regular, business and wasteful expenditure	1900	-	-	-	-	-	-	-	-	-	-	-	-	1900	-	-	-	-	-	-	-	-	-	-	-	1900	
Other	2000	-	-	-	-	-	-	-	-	-	-	-	-	2000	-	-	-	-	-	-	-	-	-	-	-	2000	
Total By Income Source	2000	5 465	(2 943)	4 289	2 222	1 970	21 965	10 878	171 294	171 099	164 327	-	-	2000	5 465	(2 943)	4 289	2 222	1 970	21 965	10 878	171 294	171 099	164 327	2000		
Total By Customer Group	2500	2400	2200	2200	2400	2400	2400	2400	2400	2400	2400	2400	2400	2500	2400	2200	2200	2400	2400	2400	2400	2400	2400	2400	2400	2400	2500

12. Accounts Payable

Notes: Member increases in value of debtors' categories compared to previous month to be adjusted. Bad debts = amounts actually written off in the month. Total by Income Source must reconcile with Total by Customer Group.



KZN266 Ulinde - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	Code	Budget Year 2023/24						Total
		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	
NT	0 -	12 001	36 850	(31)	20 036	-	18 762	146 940
Creditors Age Analysis By Customer Type								
Bulk Electricity	0100	12 001	36 850	-	20 648	-	18 762	35 666
Bulk Water	0200	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-
Trade Creditors	0700	29	-	(29)	-	-	306	306
Auditor General	0800	-	-	-	-	-	-	-
Other	0900	232	-	(2)	(612)	-	-	(382)
Total By Customer Type	1000	12 262	36 850	(31)	20 036	-	18 762	146 864

Notes
Material increases in value of creditors' categories compared to previous month to be explained

13. ESKOM DEBT RELIEF APPLICATION REPORTING

6.3 Maintain Eskom current bulk account

ULM has paid ESKOM current invoice and for December 2023 and POP uploaded on Gomu. POP 09 and ESKOM correspondence attached.

6.4 Compliance with a funded MTRF

ULM has unfunded budget, PT has assessed the Budget Funding Plan and inputs made to ensure that Budget Funding Plan is credible. Amended Budget Funding Plan was presented to council on 25/08/2023. Council resolution and Amended Funding Plan is attached.

6.5 Cost reflective Tariff

Tariff Tool has been completed with assistance of PT and will be reviewed to ensure that gap identified in tariffs is addressed in the next budgeting cycles over the period of 5 years.

6.6 Electricity as collection tool

ULM does not issue consolidated billing. Municipality has submitted manual consolidation of accounts as the bills were not consolidated before. Correspondence has been received from NT and the municipality will commence consultation process with affected customers notifying them of intention to consolidate bill. Effective date of consolidation will be communicated through this monthly compliance reporting once consultation has been done.

The municipality also limited all indigent customers to 50kw per month. CONTOUR REPORT attached.



6.7 Maintain a minimum average quarterly collection
Monthly collection is 87.27% for December 2023.

6.8 Municipality's Completeness of the revenue base
ULM has completed GVR reconciliation with the assistance of PT, all reconciling differences are being investigated. Action plan has been developed which details intervention and due dates. Action plan attached.

6.9 Monitor and report on implementation of section 71
Monitoring and implementation of section 71 report is reported in the report.

6.10 PT certification of municipal compliance
To be completed by PT

6.11 Limitation on municipal borrowing powers
ULM has no borrowings currently.

6.12 For the duration of the Municipal Debt Relief (proper management of resources)
Electricity revenue been ring-fenced, and a Statement of account is attached.

6.13 Accounting Treatment
Not applicable at this stage

6.14 NERSA License
Not applicable at this stage

**UMASIPALA
WASOLUNDI**

" The City of Heritage "

**ULUNDI
MUNICIPALITY**



Private Bag X17

Ulundi

3838

Tel: 035 - 8745100

Fax: 035 – 8745174

SUPPLY CHAIN MANAGEMENT UNIT

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY – 2nd QUARTER 2024

1. Purpose:

Is to report to the Mayor regarding the implementation of the Supply Chain Management Policy adopted in 26 May 2023.

2. Background:

Regulation 6(3) of the SCM Regulations (General Notice 868 in Government Gazette 27636 of May 2005 which states that – “the accounting officer must, within 10 working days of the end of each quarter submit a report on the implementation of the supply chain management policy to the mayor”

3. Legislative compliance:

- Local Government: Municipal Finance Management Act no 56 of 2003
- Local Government: Municipal Finance Management Regulations no 56 of 2003

- Municipal Supply Chain Management Policy
- Declaration of conflict interest policy
- Contract management policy
- Contract management framework
- Preferential Procurement Regulations
- All other relevant legislations, National and Provincial Treasury
- Guidelines and Circulars

4. Capacity of Supply Chain Management:

- The unit has 7 seven budgeted and filled position with three which are vacant for orders clerk, Procurement practitioner and stores controller.
- 3 of the officials are fully compliant with the minimum competency requirements and one official (Data capture/ CSD Officer) whose functions does not require her to have minimum competency level.

5. Orders issued

	October 2023	November 2023	December 2023	Comments
Orders	101	75	121	The fluctuation is due to the contracted services, events and consulting services which does not take place at the same time.
Amount	R16 570 419.07	R20 466 121.69	R21 368 472.57	
				38 outstanding orders for payment, R6 710 443.59

6. Suppliers' performance:

Reports are submitted to the Municipal Manager on quarterly basis and Council, and it will be reported as separate item.

7. Implementation of procurement plan:

The implementation of procurement plan for the 2nd quarter will be reported as separate item.

8. Challenges:

Incomplete procurement process for most tenders that have been advertised.

9. Irregular expenditure:

Irregular expenditure for the 2nd quarter 2024 amounts to R1 272 671.41

10. KZN Circular no.8 of 2023-2024:Amendment of Municipal Supply Chain Regulation:

- Written or verbal quotations for procurement of a transaction value over R2000 up to R10 000 vat included is no longer applicable except formal written price quotation for procurement of a transaction value over R2000 up to R300 000.
- Competitive bidding process for procurement above a transaction value of R300 000 and R200 000 is no longer applicable.

The above amendments will be incorporated in the Ulundi SCM Policy with effect from 14 December 2023

INTENTION TO AWARD:

Intention to awards was actioned.

11. Competitive bidding process:

There were 49 awards made during the 2nd quarter 2024:

BID NUMBER	DESCRIPTION	APPOINTMENTS
------------	-------------	--------------

BID NO. 03-2023/2024	APPOINTMENT OF A PANEL OF ELECTRICAL CONTRACTORS FOR SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS FOR A PERIOD OF THREE YEARS	<ul style="list-style-type: none"> • A One Elect cc /Ia A1 Electrical • Electro Mech Data cc • Zasemacinekeni Trading Project • JV Wattpower Solutions • Global Access Directory JV B and V Electrical • Inqubeko Yami Trading and Projects • Iqhude Holdings (PTY) Ltd • Kayise Holdings (PTY) Ltd • Kuhlenccebo Engineers (PTY) Ltd • Makoloni Projects PTY) Ltd • Masina Engineering (PTY) Ltd • Nsele Engineering (PTY) Ltd • R Bussisiwe (PTY) Ltd 	
BID NO. 03-2023/2024	APPOINTMENT OF A PANEL OF CONTRACTORS FOR DRAIN CLEANING AND VERGE MAINTENANCE AROUND ULUNDI TOWNSHIP FOR A PERIOD OF THREE YEARS	<ul style="list-style-type: none"> • Amananda Trading (PTY) Ltd • Amatawutawu General Trading 	

		<ul style="list-style-type: none"> • Aphiwe Lukhozi Project (PTY) Ltd • Ausphi Trading cc • Ayabonga Civil (PTY) Ltd • Blues and Sons Trading Projects • (PTY) Ltd • Bukasive Trading • Crescent Link Construction Enterprise • Edmaflo (PTY) Ltd • Endurance Projects cc • Gcobanele Trading Enterprise cc • Global Access Directory • Gwazela Consultants • Imvelo Consulting and Project Managers • Ivuso Farming (PTY) Ltd • Khethakanye Construction (PTY) Ltd 	
--	--	--	--

		<ul style="list-style-type: none"> • Khomozamisa Holdings (PTY) Ltd • KwaGubha Plant Hire • Lase Trading and Projects (PTY) Ltd • Lionel Agricultural Projects & Investments • Mjongeni Trading (PTY) Ltd • Mybuko Trading cc • Noxolo and Mali Trading 14 • Phuzupensela Construction • Senzelwe Trading 112 • Siluleme Trading Enterprise • Sokolile (PTY) Ltd • Sithe and Nkanyiso Security and Construction • Surg Sut (PTY) Ltd • Think About Trading Enterprise • Umhlathuze Builders Emporium • Uzamile Trading cc 	
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			<ul style="list-style-type: none"> • Velasakhe Construction (PTY) Ltd • Vovah (PTY) Ltd • Zasemacinekeni Trading and Projects • Zimiso Trading Enterprise (PTY) Ltd
BID NO. 04-2023/2024	SUPPLY AND DELIVERY OF MOTOR GRADER, TRACTOR LOADER, BACKHOE TLB, TRACTOR AND SLASHER FOR A PERIOD OF THREE YEARS	<ul style="list-style-type: none"> • M and P Business Contractors cc 	
BID NO. 06-2023/2024	APPOINTMENT OF ANNUAL REVIEW OF INTEGRATED DEVELOPMENT PLAN	<ul style="list-style-type: none"> • Ubuhlebesu Trading and Projects (PTY) Ltd 	

1. Extension of Contract:

There were no extensions during the second quarter 2024

<p>2. ADVERTISED TENDERS FOR THE 2nd QUARTER YEAR 2024:</p> <ul style="list-style-type: none"> • There were no advertisement of tenders during the 2nd quarter 2024
<p>3. Termination of services:</p> <ul style="list-style-type: none"> • TQSQL Consulting Engineers (PTY)Ltd Bid No. 2/2020/2021 for Project management unit for MIG Projects, their services has been terminated : 30/09/2023.
<p>4. IMPLEMENTATION OF PROCUREMENT PLAN: A Separate report to the Council will be presented</p>
<p>5. STATUS OF PROJECTS: Two Projects were completed in the 4th quarter:</p> <p>HALLS:</p> <ul style="list-style-type: none"> • Ekushumayeleni Hall • Ezibindini Hall
<p>6. Inventory management: Stock taking for the 2nd quarter of 2024 is done. The value of stock on hand is R2 880 599.26</p>
<p>7. Central Supplier Database:</p>

7. Central Supplier Database:

Only 787 Service providers registered to Ulundi Municipality Supplier Database

LIST OF NEW SUPPLIERS FOR THE 2nd QUARTER 2023/2024

2023 OCTOBER

- | | |
|--|--------------|
| 1. VOVAH | MAAAA0639532 |
| 2. ISOMASIPHO PROJECTS | MAAAA1297745 |
| 3. IGNITE ADVISORY SERVICES | MAAAA0025460 |
| 4. ADUNYISWE SECURITY SERVICES | MAAAA1339261 |
| 5. MALTINNE | MAAAA0218114 |
| 6. NZIMASE MQHELE TRADING | MAAAA1022522 |
| 7. SPHE AND SFUNDO TRACING AGENT AND CALL CENTRE | MAAAA1228181 |

2023 NOVEMBER

- | | |
|---------------------------------------|--------------|
| 1. COWN CONSTRUCTIONS | MAAAA1385132 |
| 2. NOVUS PRINT | MAAAA0052673 |
| 3. RADAR GROUP | MAAAA1342715 |
| 4. KZN VALUCORP TRADING AND SUPPLIERS | MAAAA0981346 |
| 5. SMB ENGINEERING AND TECHNOLOGY | MAAAA1399811 |
| 6. S AND M AVENUE | MAAAA1359751 |

2023 DECEMBER

LIST OF SUPPLIERS WHO DID NOT COMPLY FOR THE 1ST QUARTER 2023/2024

- All suppliers were compliant

8. Regulation 32

- Resolution not to use SCM regulation 32 was taken in the MANCO.

9. Fruitless and wasteful expenditure (UJFW)

An amount of R468 509.22 has been incurred and the reports have been sent to Provincial treasury, CoGTA and AGSA for fruitless and wasteful expenditure. The amount is mainly made of Eskom interest. Attached here in is a register with details:



SKM_3672312120534
0.pdf

10. Irregular Expenditure:

Irregular expenditure during the second quarter is R1 272 671.41

11. Section 36

There were no deviations during the 2nd quarter 2024

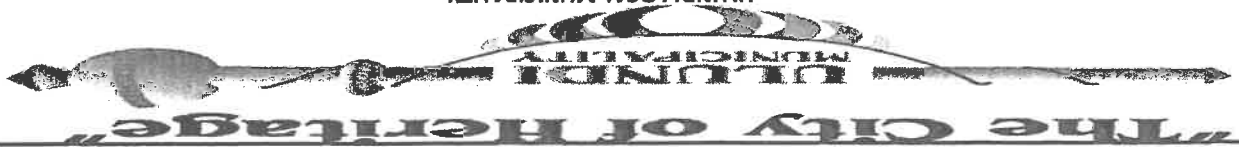
12. Audit finding:

Corrective measures were implemented to address the findings raised which relates to the MFMA, and PPPFA 2017 for contract management and stock variances between ledger and valuation. An unqualified audit opinion has been achieved by ULM for the Financial year 2023.

13. Recommendation:

- That the Report be noted

ITEM:	NAME:	Tittle	SIGNATURE:	DATE:
Prepared By:	Ms NVD Hlabe	SCM Manager		04/01/2024
Recommended By:	Mr. T Khoza	DCFO		04/01/2024
Authorised By:	Mr. JH Mhlongo	CFO		04/01/2024



**ULUNDI LOCAL MUNICIPALITY
TOP 30 PAYING CUSTOMERS**

BUSINESSES	
From:	To:
01-Dec-23	31-Dec-23
Ulundi Local Municipality	
Customer	
Total: 0000493	835 419.13
Total: 0000994	409 138.55
Total: 0045800	1 14 567.88
Total: 0000475	1 07 622.42
Total: 4930001	75 962.00
Total: 0000454	65 300.47
Total: 0000455	59 944.98
Total: 0000355	50 641.33
Total: 0000389	47 367.62
Total: 3001063	46 633.01
Total: 0045100	40 015.86
Total: 0000481	37 308.63
Total: 0088000	32 891.02
Total: 0000882	32 077.09
Total: 0200866	30 000.00
Total: 4200000	29 651.83
Total: 0011900	23 813.30
Total: 0000556	21 989.00
Total: 0000127	21 400.00
Total: 0000157	16 658.39
Total: 0000044	16 150.50
Total: 4760000	14 675.77
Total: 0043000	14 009.44
Total: 0000479	13 694.43
Total: 0000480	12 000.00
Total: 0056002	11 396.86
Total: 3101376	11 396.86
Total: 4930000	11 396.43
Total: 0120051	11 227.36
Total: 0000177	10 702.16
2 225 050.26	
Credit	

RESIDENTIALS	
From:	To:
01-Dec-23	31-Dec-23
Ulundi Local Municipality	
Customer	
Total: 0200117	7 000.00
Total: 0200261	6 520.00
Total: 0200122	5 300.00
Total: 2000244	5 100.00
Total: 0301122	5 000.00
Total: 0100568	4 994.00
Total: 0402780	4 878.00
Total: 0401925	4 276.00
Total: 4010799	4 123.00
Total: 3001314	4 061.00
Total: 4010441	4 000.00
Total: 3000970	4 000.00
Total: 2000138	4 000.00
Total: 2000139	4 000.00
Total: 4001610	3 500.00
Total: 0300773	3 400.00
Total: 0200288	3 399.84
Total: 0301035	3 250.00
Total: 0301323	3 161.00
Total: 0301184	3 111.00
Total: 3000727	3 063.00
Total: 0402117	3 000.00
Total: 0301072	3 000.00
Total: 0300935	3 000.00
Total: 0200376	3 000.00
Total: 0200321	3 000.00
Total: 0200096	3 000.00
Total: 0200087	3 000.00
Total: 0200051	3 000.00
Total: 0200120	2 987.51
117 002.15	
Credit	

Prepared by N Sibya
 Reviewed by S Nguwane
 Authorised by T Khoza

Date: 09/01/24
 Date: 09/01/2024
 Date: 09/01/24

CONTRACT REGISTER FOR YEAR 2023/2024 SECOND QUARTER

PROJECT NAME	CONTRACTORS/CONSULTANTS	MIG AMOUNT REGISTERED (Rands)	TOTAL BUDGET FOR THE 2023-2024 FINANCIAL YEAR (Rands)	ACTUAL PERCENT AWARDED TO CONSULTANT	ACTUAL AMOUNT AWARDED	PREVIOUS YEAR TRANSACTIONS	ACTUAL CONSTRUCTION AMOUNT	PROFESSIONAL FEES	RETENTION	BALANCE	START DATE	END/COMPLETION DATE
PHU 2023/24	TCOSL CONSULTING ENGINEERS	R1 815 700,00	R1 815 700,00	5,00%	R1 815 700,00			R453 924,99		R1 361 775,01	28/09/2020	30/09/2023
DINAKUDE CRECHE IN WARD 10	GINGORDIN METHODS TRADING VEYANE CONSULTING ENGINEERS (PTY) LTD	R2 962 988,46	R2 962 988,46	14,00%	R2 597 012,68 R365 981,78		R750 592,35	R254 507,24		R1 591 913,09	28/06/2023	30/06/2026
KWASENTU COMMUNITY HALL IN WARD 1	GLOBAL ACCESS DIRECTORY ACB GROUP (PTY) LTD	R4 957 348,44	R4 957 348,44	14,00%	R4 347 452,25 R608 643,22		R1 183 523,36	R305 185,98		R2 798 743,91	28/06/2023	30/06/2026
ESOGCAWINI COMMUNITY HALL IN WARD 6	LINDOKHULE EMPIRE DAVAN RISING CONSULTANT (PTY) LTD	R4 975 015,07	R4 975 015,07	14,00%	R4 360 028,31 R610 683,96		R1 182 720,65	R366 413,74		R1 995 614,57	28/06/2023	30/06/2026
NSUKA NGIBHALE COMMUNITY HALL IN WARD 3	UHAQANE MI CONTRACTORS TSI CONSULTING ENGINEER (PTY) LTD	R4 954 863,76	R4 954 863,76	14,00%	R4 344 361,71 R608 210,64		R1 176 549,44	R373 480,52		R2 794 521,75	28/06/2023	30/06/2026
NTENDEKA GRAVEL ACCESS ROAD IN WARD 11	GLOBAL ACCESS DIRECTORY (PTY) LTD ACB GROUP (PTY) LTD	R6 035 517,20	R6 035 517,20	14,00%	R5 299 216,23 R741 050,27		R1 189 642,78	R443 131,49		R3 593 216,23	28/06/2023	30/06/2026
VEZUNYAVYO COMMUNITY HALL IN WARD 9	INTEHLE CIVILS NERCOR CONSULTING	R4 871 758,89	R4 871 758,89	14,00%	R4 271 452,41 R598 003,34		R1 189 642,78	R358 802,00		R2 723 007,63	28/06/2023	30/06/2026
SIGOMPHOLA COMMUNITY HALL IN WARD 23	SIPILATO TRADING AND PROJECTS NERCOR CONSULTING	R4 960 660,59	R4 960 660,59	14,00%	R4 349 446,61 R608 922,53		R772 424,85	R365 353,52		R3 211 668,24	28/06/2023	30/06/2026
SIDAKENI COMMUNITY HALL IN WARD 4	INQUEBKO YAMI TRADING AND PROJECTS CC DAVAN RISING CONSULTANT (PTY) LTD	R4 952 923,24	R4 952 923,24	14,00%	R4 342 649,52 R607 970,95		R1 184 191,45	R364 782,56		R2 793 675,51	28/06/2023	30/06/2026
LILINDI SPORTS COMPLEX IN WARD 12-PHASE 1: INDOOR SPORTS CENTRE	AUSPHI TRADING CC NIBHILE CONSULTING ENGINEER	R25 008 123,07	R25 008 123,07	14,00%	R21 914 740,06 R3 088 005,61		R4 644 382,41	R2 606 382,58		R14 663 972,07	28/06/2023	30/06/2026
OBHOKWENI COMMUNITY HALL IN WARD 7	INTEHLE CIVILS (PTY) LTD BOMBABAND GROUP (PTY) LTD	R4 915 201,59	R4 915 201,59	14,00%	R4 310 570,34 R603 479,85		R1 186 779,23	R361 786,17		R2 762 004,04	28/06/2023	30/06/2026
INDLOVANE COMMUNITY HALL IN WARD 21	UHAQANE MI CONTRACTORS CC ABAZINGCEL CIVILS (PTY) LTD	R4 883 851,64	R4 883 851,64	14,00%	R4 273 061,27 R596 228,58		R635 816,03	R358 937,15		R3 278 308,09	28/06/2023	30/06/2026
EZIBINDINI COMMUNITY HALL IN WARD 17	AUSPHI TRADING NERCOR CONSULTING	R4 786 072,05	R4 786 072,05	14,00%	R4 198 308,82 R587 763,23		R1 279 683,57	R88 164,49		R1 607 932,35	28/06/2023	31/01/2025
EKUSHUMAYELENI COMMUNITY HALL IN WARD 2	LINDOKHULE EMPIRE (PTY) LTD NERCOR CONSULTING	R4 776 842,81	R4 776 842,81	14,00%	R4 190 212,99 R586 629,82		R1 691 602,71	R87 994,48		R586 629,82	02/03/2022	28/02/2025
MANEKWANE COMMUNITY HALL IN WARD 20	GLOBAL ACCESS DIRECTORY DAVAN RISING CONSULTANT (PTY) LTD	R4 703 002,59	R4 703 002,59	14,00%	R4 125 440,87 R577 561,72		R3 712 896,79			R577 561,71	02/03/2022	28/02/2025
QWASHA SPORTFIELD WARD 17	HI TECH CONSULTING ENGINEERING	R12 809 115,13	R101 622,13	Turnkey	R12 809 115,13		R11 800 747,94			R687 851,22	03/06/2019	31/05/2022
EZILHABENI SPORTSFIELD PHASE 3	UHAQANE MI CONTRACTORS VEYANE CONSULTING ENGINEERS	R9 500 000,00	R9 500 000,00	13,00%	R8 447 079,65 R1 092 920,35		R7 566 371,66 R1 092 920,35			R320 515,97	02/03/2022	28/02/2025

R111 968 984,53 R991 161 491,53

PREPARED BY:



DATE:

05/01/2024

REVIEWED BY:



DATE:

05-01-2024

APPROVED BY:



DATE:

05/01/24

AUTHORISED BY:



DATE:

5/1/24

OPERATIONAL CONTRACT REGISTER-FINANCIAL YEAR 2023/2024 SECOND QUARTER

CONTRACTOR	SERVICE TYPE	SERVICE DEPARTMENT	COST	DURATION	START DATE	END DATE	AMOUNT PAID	BALANCE
IBUTHO LODONDO GROUP PTY LTD	REFUSE COLLECTION AT ULUNDI CBD	COMMUNITY DEPARTMENT	2 412 000,00	36 MONTHS	27-Sep-22	30-Sep-25	939 867,50	R 1 452 132,50
UHAKANE M CONTRACTORS	TRANSFER OF WASTE FROM ULUNDI TO KINGCETSHWAYO	COMMUNITY DEPARTMENT	16 974 000,00	36 MONTHS	27-Sep-22	30-Sep-25	6 601 000,00	R 10 373 000,00
ZINLE CONSTRUCTION	REFUSE COLLECTION AT BABANAGO CBD	COMMUNITY DEPARTMENT	1 645 200,00	36 MONTHS	27-Sep-22	30-Sep-25	639 800,00	R 1 005 400,00
BRAND PARTNERS	PUBLICITY BRANDING AND ADVERTISING	CORPORATE DEPARTMENT	10 442 000,00	36 MONTHS	10-Jun-21	30-Jun-24	10 698 233,84	R 296 233,84
INDWE RISK SERVICES	INSURANCES AND POLICES	CORPORATE DEPARTMENT	2 838 509,81	12 MONTHS	01-Aug-23	31-Jul-24	2 838 509,81	R -
LIQUID TELECOMMUNICATION SOUTH AFRICA	PROVISION OF INTERNET FIBRE	FINANCE DEPARTMENT	1 104 035,57	36 MONTHS	22-Sep-22	30-Sep-25	425 078,60	R 678 957,97
FIDELITY CASH SOLUTIONS	CASH HANDLING SERVICES	FINANCE DEPARTMENT	464 082,20	36 MONTHS	17-Nov-21	30-Nov-24	350 133,42	R 113 948,78
BPG MASS APPRAISALS	VALUATION ROLL MANAGEMENT	FINANCE DEPARTMENT	285 888,85	12 MONTHS	01-Jul-23	30-Nov-24	1 158 684,58	R -
UBUHLIBESU TRADING AND PROJECTS	HUMAN SETTLEMENT PLAN	PLANNING DEPARTMENT	577 300,00	36 MONTHS	24-Oct-22	31-Oct-25	1 525 000,00	R 977 300,00
LONA BUSINESS ENTERPRISE	ANIMAL POUND MANAGEMENT	PROTECTION DEPARTMENT	4 500 000,00	36 MONTHS	15-Dec-22	30-Nov-25	16 299 830,44	R 2 899 881,88
WE INDOUWU	SECURITY SERVICES	PROTECTION DEPARTMENT	19 199 812,32	36 MONTHS	01-Apr-21	31-Mar-24	18 815 981,98	R 7 194 717,14
AFIRENT	FULL LEASE AND MAINTANCE OF MUNICIPAL VEHICLE	TECHNICAL DEPARTMENT	26 010 699,12	36 MONTHS	30-Jun-21	30-Jun-24	-	-

Prepared by:  DATE: 05/01/2024.

Checked by:  DATE: 05/01/2024

Reviewed by:  DATE: 05/01/24

Approved by:  DATE: 5/1/24

CONSOLIDATED MONITORING REPORT- SECOND QUARTER 2023 2024

Sl. No.	Date	Project Name	Service Category	Rating	Remarks
1	09/2022/2023	AMATHOBO FUNERALS	COMMUNITY SERVICES	5	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES
2	06/2022/2023	ZINHE CONSTRUCTION	COMMUNITY SERVICES	5	CLEANING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP
3	07/2022/2023	IBUTHO LODONDO GROUP	COMMUNITY SERVICES	5	CLEANING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABUTION FACILITIES
4	08/2022/2023	UHAQANE MI CONTRACTORS	COMMUNITY SERVICES	5	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE
5	10/2022/2023	SOMANI TRAINING & COMMUNITIONS	CORPORATE SERVICES	4	TRAINING OF COUNCLORS AND EMPLOYEES
6	10/2022/2023	NKOSINGIPE INKAZIMULO TRADING	CORPORATE SERVICES	4	TRAINING OF COUNCLORS AND EMPLOYEES
7	08/2017/2018 RT25	PADAY SOFTWARE SYSTEMS (PTY) LTD	CORPORATE SERVICES	4	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT
8	13/2020/2021	BRAND PARTNERS	CORPORATE SERVICES	3	PUBLICITY, BRANDING AND ADVERTISING
9	04/2017/2018	HLELA ATTORNEYS	CORPORATE SERVICES	3	HANDLING LEGAL MATTERS
10	19/2021/2022	ZUMA & PARTNERS	CORPORATE SERVICES	3	HANDLING LEGAL MATTERS
11	12/2020/2021	WE-INDLOU SECURITY PROJECTS CC	PROTECTION SERVICES	4	PROVISION OF SECURITY SERVICES
12	18/2022/2023	LOMA BUSINESS ENTERPRISE	PROTECTION SERVICES	4	ANIMAL POUND
13	08/2017/2018 RT 25	CCG SYSTEMS	FINANCE	5	SUPPORT FOR PASTEL EVOLUTION
14	08/2017/2018 RT 25	BPG MASS APPRAISALS	FINANCE	4	VALUATION ROLL MANAGEMENT
15	03/2022/2023	LIQUID TELECOMMUNICATION	FINANCE	5	INTERNET LEASE LINE
16	19/2022/2023	SDM ASSET CONSULTING	FINANCE	5	ASSET MANAGEMENT
17	23/2022/2023	EKAYA PROMOTIONS	FINANCE	5	SUPPLY AND DELIVERY OF CLEANING MATERIALS
18	08/2017/2018 RT25	PADAY SOFTWARE SYSTEMS (PTY) LTD	FINANCE	5	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT
19	22/2022/2023	BAKHEPHI 101 TRADING	FINANCE	5	SUPPLY AND DELIVERY OF STATIONERY ITEMS
20	02/2021/2022	SOKOLILE	FINANCE	4	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL
21	21/2022/2023	EKAMELINA TRADING	FINANCE	5	SUPPLY AND DELIVERY OF PLASTIC REFUSE BAGS
22	20/2021/2022	FEDLITY	FINANCE	4	CASH HANDLING SERVICES
23	01/2022/2023	INDWE RISK	FINANCE	5	INSURANCE AND POLICES
24	08/2020/2021	ACB GROUP PTY LTD	TECHNICAL SERVICES	3	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
25	08/2020/2021	ABAZINGELI CIVILS	TECHNICAL SERVICES	3	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
26	08/2020/2021	TSI CONSULTING ENGINEERS	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
27	08/2020/2021	DAWN RISING CONSULTING	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
28	08/2020/2021	BUMBANO GROUP	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
29	08/2020/2021	NERCOR CONSULTING	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
30	08/2020/2021	NPHILE CONSULTING ENGINEERS	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
31	08/2020/2021	VEYANE CONSULTING ENGINEERS	TECHNICAL SERVICES	4	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS
32	03/2020/2021	UHAQANE MI CONTRACTORS	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
33	08/2020/2021	GLOBAL ACCESS DIRECTORY	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
34	03/2020/2021	INQUEKO YAMI TRADING AND PROJECTS	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
35	09/2020/2021	LINDOKUHE EMPIRE	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
36	03/2020/2021	INTEHE CIVILS	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
37	03/2020/2021	GINGORDIN METHODS AND TRADING	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
38	03/2020/2021	AUSPHI TRADING	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
39	03/2020/2021	SIPILATO TRADING AND PROJECTS	TECHNICAL SERVICES	4	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS
40	02/2020/2021	TGSL CONSULTING ENGINEERS	TECHNICAL SERVICES	5	PROVISION FOR THE PMU CONSULTANT
41	01/2020/2021	CONTOUR TECHNOLOGY	TECHNICAL SERVICES	4	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING
42	09/2019/2020	NEVLIN TRADING	TECHNICAL SERVICES	4	SUPPLY AND INSTALLATION OF NEW AIRCONDITIONERS
43	08/2019/2020	KAMBULA ELECTRICAL	TECHNICAL SERVICES	4	ELECTRICAL CABLE FAULT FINDING
44	02/2021/2022	MANTOBELA CIVILS	TECHNICAL SERVICES	4	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL
45	05/2021/2022	ABDEL PROJECTS	TECHNICAL SERVICES	4	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX
46	05/2021/2022	MJONGENI TRAINING	TECHNICAL SERVICES	4	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX
47	06/2021/2022	GIZON TRADING	TECHNICAL SERVICES	4	SUPPLY AND DELIVERY OF CRUSHER DUST
48	06/2021/2022	VOVAH	TECHNICAL SERVICES	4	SUPPLY AND DELIVERY OF CRUSHER DUST
49	04/2020/2021	GWAZELA CONSULTANTS	TECHNICAL SERVICES	4	PROVISION OF PLANT HIRE
50	04/2020/2021	UHAQANE MI CONTRACTORS	TECHNICAL SERVICES	4	PROVISION OF PLANT HIRE
51	08/2021/2022	ARRARENT	TECHNICAL SERVICES	4	LEASE OF VEHICLES
52	14/2022/2023	UBULHESESU TRADING	PLANNING SERVICES	3	HUMAN SETTLEMENT PLAN
53	14/2022/2023	UBULHESESU TRADING	PLANNING SERVICES	3	INTEGRATED DEVELOPMENT PLAN
54	02/2023/2024	ZSEMACHAKENI TRADING JV	TECHNICAL SERVICES	4	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS
55	17/2022/2023	RICCEN ENGINEERING	TECHNICAL SERVICES	4	CONSULTANT IN ELECTRICAL ENGINEERING
56	03/2021/2022	INQUEKO YAMI TRADING AND PROJECTS	TECHNICAL SERVICES	4	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS

Excellent=5
Poor=1
RATINGS

Satisfactory=2
Good=3
Very Good=4

ULUNDI MUNICIPALITY
 Fax : 035 – 874 5174



UMASIPALA WASOLUNDI
 Tel : 035 – 874 5100

PROGRESS ON COUNCIL RESOLUTIONS AS AT 31 DECEMBER 2023

It is hereby confirmed that there were no Council resolutions that needed the attention of Finance department other than those that have been reported previously.

Name	Designation	Signature	Date
PREPARED BY:	Mr M N Mahlaba		09/01/24
REVIEWED BY:	Mr T E Khoza		09/01/24
RECOMMENDED BY:	Mr J H Mhlongo		09/01/24

		RECOMMENDED BY:	Mr J H Mhlongo	Chief Financial Officer	<i>[Signature]</i>	9/1/24
		REVIEWED BY:	Mr T E Khoza	Deputy Chief Financial Officer	<i>[Signature]</i>	09/01/24
		PREPARED BY:	Mr M N Mahlaba	Deputy Director Budget & Reporting	<i>[Signature]</i>	09/01/24
		Name	Designation	Signature	Date	

Department	Number of tasks	Done	Not done	Not due	Percentage
IT Risk Risks	10	7	3	0	70
SCM Risks	6	5	1	0	83
Finance	17	9	0	8	100

RISK MANAGEMENT PROGRESS REPORT FOR 31 DECEMBER 2023

E-mail: imagwaza@ulundi.gov.za

Tel: 035 - 8745100

**ULUNDI
MUNICIPALITY**



" The City of Heritage "

Private Bag X17
Ulundi
3838

**UMASIPALA
WASOLUNDI**

In terms of the section 52(d) of the Municipal Finance Management Act (Act No.58 of 2003) (MFMA), the mayor of a 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. Furthermore in terms of section 11(4) (a) of the MFMA, the accounting officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection 1(b) to (j) during that quarter.

4. BACKGROUND

MFMA sec. 52(d)

3. LEGISLATION

To inform the Council of the financial performance and position as required by Section 52(d) of the MFMA.

2. STRATEGIC OBJECTIVE

To inform the Council of the financial performance and position as required by Section 52(d) of the MFMA.

1. PURPOSE

SUBJECT : MFMA SECTION 52 D REPORT – QUARTER 2 2023/2024 DATE: 31 DECEMBER 2024

Management Committee
Executive and Finance Committee
Municipal Council

For consideration

File Reference :
Mhlongo
Report Number:

Author : JH
Designation : CFO

REPORT TO THE ULUNDI MUNICIPALITY COUNCIL

**UMASIPALA
WASOLUNDI**
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**ULUNDI
MUNICIPALITY**
ANNEXURE K



This report is in terms of the above-mentioned sections of the MFMA and following herewith are the highlights for the 2ND quarter ending 31 December 2023.

5. Revenue

The total revenue recognized for the quarter ending 31 December 2023 amounts to R361 203 000.00 against the year to date budgeted revenue figures of R233,064,000.00 This results in revenue figures being ahead of budget by R128,139,000 (55%) in the December due to the main contributing factors:

- Property Rates figures amounted to R83,861,000 against a year to date budget of R57,672,000 due to annual Billing.
- Electricity revenue figures amounted to R33,719,000.00 against a year to date budget of R46,733,000.00 resulting in electricity revenue figures being below of budget by R13,014,000.00 the is an increase in revenue collection for Electricity when compared to previous year quarter 2 fingers. moreover load shedding is also a contributing factor in revenue collection for electricity.
- Refuse revenue figures amounted to R 5,059,000.00 against a year to date budget of R5,056,000.00 resulting in refuse revenue figures being ahead of budget by R3,000.00 this is due to annual billing on Government properties.
- Fines revenue figures at the September amounts to R154,000.00 against a year to date budget of R53,000.00 the reason for the significant variance is that camera is working.

6. Expenditure & Budget Control

- The total expenditure at the September of 2023/2024 amounts to R246,563,000.00 (including non-cash items i.e depreciation R9,692,000.00 and debt impairment R1,689,000.00. The municipality has also implemented cost containment measures for expenditure and also procure items as per the approved procurement plan.

7. Consolidated income and expenditure report



KZ2166 Umtata - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M06 December

Description	2022/23		Budget Year 2023/24		Budget Year 2023/24		YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Revenue									
Exchange Revenue									
Service charges - Electricity	64 847	93 467	2 258	33 719	46 733	(13 014)	-28%	93 467	
Service charges - Water	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-
Service charges - Waste management	9 334	10 051	841	5 059	5 026	33	1%	10 051	
Sale of Goods and Rendering of Services	525	694	14	302	347	(45)	-13%	694	
Agency services	1 909	1 895	-	897	948	(50)	-8%	1 895	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets	1 966	1 258	89 370	70 568	1 496	(1 483)	-99%	2 991	
Dividends	1 966	1 258	-	-	629	-	-	1 258	
Rent on Land	1 079	1 134	166	590	567	23	4%	1 134	
Rent from Fixed Assets	-	-	7	58	-	50	#DIV/0!	-	-
Operational Revenue	265	18 120	526	1 052	9 080	(8 008)	-88%	18 120	
Property rates	112 427	115 343	5 051	83 861	57 672	26 189	45%	115 343	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	741	105	20	154	53	102	-	105	
Licence and permits	-	-	-	-	-	-	-	-	-
Operational - Operational	211 163	221 071	72 739	163 951	110 535	53 416	-	221 071	
Interest	2 502	-	212	1 005	-	1 005	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(41)	-	-	3	-	3	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	407 389	466 129	151 307	361 203	233 064	128 139	55%	466 129	
Expenditure By Type									
Employee related costs	158 453	171 262	14 095	83 333	85 631	(2 298)	-3%	171 262	
Remuneration of councillors	17 022	17 815	1 833	8 968	8 807	150	2%	17 815	
Bulk purchases - electricity	113 324	136 275	10 338	65 311	68 138	(2 827)	-2%	136 275	
Inventory consumed	6 916	(9 257)	120	3 867	9 038	(5 173)	-	(9 257)	
Debt impairment	24 470	-	-	-	800	(800)	-100%	-	-
Depreciation and amortisation	64 058	21 425	4 144	9 692	10 713	(1 021)	-10%	21 425	
Interest	8 235	1 000	108	574	500	74	15%	1 000	
Contracted services	65 943	45 962	11 658	39 813	22 981	16 832	73%	45 962	
Transfers and subsidies	524	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 705	-	-	1 689	1 689	-	-	-	-
Operational costs	46 435	44 050	6 447	33 328	22 025	11 303	51%	44 050	
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	510 084	427 832	48 781	246 563	228 634	17 929	8%	427 832	
Surplus/(Deficit)	(102 695)	38 296	102 526	114 640	4 430	110 209	0	38 296	
Transfers and subsidies - capital (monetary allocations)	74 899	36 314	6 382	25 260	18 157	7 103	0	36 314	
Surplus/(Deficit) after capital transfers & contributions	(27 807)	74 610	108 908	139 900	22 587	-	-	74 610	
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 807)	74 610	108 908	139 900	22 587	-	-	74 610	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to minority	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to municipality	(27 807)	74 610	108 908	139 900	22 587	-	-	74 610	
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 807)	74 610	108 908	139 900	22 587	-	-	74 610	

References
1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capi 482 217 502 443 157 889 386 463 251 221 502 443

8. List of capital projects and expenditure as at 31 December 2023

The municipality it is in par with the grant spending on capital assets.



KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	2022/23		Budget Year 2023/24		YTD variance	YTD variance %	Full Year Forecast
	Ret	Audited Outcome	Original Budget	Adjusted Budget			
R thousands							
Multi-Year expenditure appropriation	1						
Vote 1 - Executive & Council	451	1 611	591	1 277	808	472	59%
Vote 2 - Finance and Admin	447	1 250	360	741	625	116	18%
Vote 3 - Internal Audit	0	90	-	-	45	(45)	-100%
Vote 4 - Community and Social Services	45 901	11 536	14 266	11 971	6 204	364	108%
Vote 5 - Sport & Recreation	-	14 576	3 273	7 652	7 288	364	5%
Vote 6 - Public Safety	-	607	-	317	303	13	4%
Vote 7 - Housing	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-
Vote 9 - Planning & Development	20 468	2 776	385	462	1 388	(926)	-67%
Vote 10 - Road Transport	-	-	-	-	-	-	-
Vote 11 - Energy Sources	875	8 331	-	595	4 165	(3 570)	-86%
Vote 12 - Waste Water Management	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	4	-	-	-	-	-
Vote 14 - Other	-	-	-	-	-	-	-
Vote 15 - Finance and Admin	68 146	40 776	6 035	23 016	20 388	2 628	13%
Total Capital Multi-year expenditure							
Single Year expenditure appropriation	2						
Vote 1 - Executive & Council	451	1 611	591	1 277	808	472	59%
Vote 2 - Finance and Admin	447	1 250	360	741	625	116	18%
Vote 3 - Internal Audit	0	90	-	-	45	(45)	-100%
Vote 4 - Community and Social Services	45 901	11 536	14 266	11 971	6 204	364	108%
Vote 5 - Sport & Recreation	-	14 576	3 273	7 652	7 288	364	5%
Vote 6 - Public Safety	-	607	-	317	303	13	4%
Vote 7 - Housing	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-
Vote 9 - Planning & Development	20 468	2 776	385	462	1 388	(926)	-67%
Vote 10 - Road Transport	-	-	-	-	-	-	-
Vote 11 - Energy Sources	875	8 331	-	595	4 165	(3 570)	-86%
Vote 12 - Waste Water Management	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	4	-	-	-	-	-
Vote 14 - Other	-	-	-	-	-	-	-
Vote 15 - Finance and Admin	68 146	40 776	6 035	23 016	20 388	2 628	13%
Total Capital single-year expenditure							
Total Capital Expenditure	68 146	40 776	6 035	23 016	20 388	2 628	13%
Capital Expenditure - Functional Classification							
Government and administration	898	1 840	415	975	920	56	6%
Executive and council	451	500	55	235	250	(15)	-9%
Finance and administration	447	1 250	360	741	625	116	18%
Internal audit	0	90	-	-	45	(45)	-100%
Community and social services	45 901	27 830	5 234	20 983	13 915	7 068	51%
Sport and recreation	-	14 576	3 273	7 652	7 288	364	5%
Housing	-	607	-	317	303	13	4%
Health	-	-	-	-	-	-	-
Economic and environmental services	20 468	2 776	385	462	1 388	(926)	-67%
Planning and development	20 468	2 776	385	462	1 388	(926)	-67%
Road transport	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-
Trading services	875	8 331	-	595	4 165	(3 570)	-86%
Energy sources	875	8 331	-	595	4 165	(3 570)	-86%
Water management	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-
Waste management	-	4	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	68 146	40 776	6 035	23 016	20 388	2 628	13%
Funded by:							
National Government	66 363	29 999	5 619	21 128	14 999	6 129	41%
Provincial Government	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-
Transfers recognised - capital	66 363	29 999	5 619	21 128	14 999	6 129	41%
Borrowing	-	-	-	-	-	-	-
Internally generated funds	1 783	10 777	415	1 888	5 389	(3 501)	-65%
Total Capital Funding	68 146	40 776	6 035	23 016	20 388	2 628	13%



9. Grant Spending for 2023/2024 financial year



ULUNDI MUNICIPALITY GRANTS REPORTS AS AT 31 DECEMBER 2023

NO.	GRANT NAME	AMOUNT RECEIVED	AMOUNT SPENT	BALANCE
1.	MIG - CAPITAL PROJECTS	R 25 000 000.00	R24 381 360.81	R618 639.19
2.	INEP - ELECTRIFICATION	R 3 500 000.00	R 2 823 000.07	R 676 999.93
3.	FMG - CONDITIONAL	R 2 100 000.00	R 1 615 018.99	R 481 741.55
4.	EPWP - CONDITIONAL	R 2 577 000.00	R 3 945 029.26	(R1 368 029.26)

10. Cash and cash equivalents

- Closing operating bank balance as at 31 December 2023 was R29 528 576.49

11. Collection and Billing

The total outstanding debtors as at the 31 December 2023 amount to is R171 099 000

Months	Billing (R)	Receipts (R)	Collection %
October	9 959 580	8 401 493.12	84.36
November	10 411 932.26	10 43 713.97	100.20
December	10 412 615.03	6 914 515.23	66.41

KZN266 Ulundi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	Budget Year 2023/24											
	NT	Cash	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	over 90 days
Debtors Age Analysis By Income Source												
Taxes and Other Receivables from Exchange Transactions - Water	1200											
Taxes and Other Receivables from Exchange Transactions - Electricity	1300											
Trade and Other Receivables from Exchange Transactions - Water	1400											
Trade and Other Receivables from Exchange Transactions - Electricity	1500											
Receivables from Exchange Transactions - Property Rates	1600											
Receivables from Exchange Transactions - Waste Water Management	1700											
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**BUDGET AND TREASURY OFFICE
ROADMAP TO A SUCCESSFUL MSCOA
PROJECT IMPLEMENTATION**

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1. INTRODUCTION

A roadmap is a high-level strategic overview of a significant business initiative. Roadmap typically used to manage the development of a new product or the execution of an institution-wide project.

mSCOA: A multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts. Implementing mSCOA therefore requires organisational change across the municipality since not only financial and budget orientated practitioners are involved. The Council needs to know that almost every municipal department when coming to mSCOA everybody is responsible and accounting. mSCOA's objective is to provide a national standard uniformly recording and classification of municipal budget and financial information from transactional level by prescribing standard of charts of accounts.

mSCOA is made of seven segments that are:

Funding-What source of funding is used to buy the item? E.g Equitable share, MIG Grant, INEP, EPWP or ENERGY Efficiency.

Item-What is the nature or type of transaction? (Asset, Gain, Loss, Revenue, Liability, and/or Expenditure).

Function-Against which function should the item be recorded?

Municipal Standard Classification - Against which organisational vote or account or sub-vote should the item be recorded? (Administration, Finance or Technical).

Region Indicator-What geographical area or location is deriving the benefits from the item? (Ward, Whole of municipality, Administrative or head of administration)

Project - To which project is the item related? (Operational or Capital).

Costing - What is the impact of the item on Cost drivers, Tariff and/or Tariff formulation?

The municipality has upgraded to mSCOA from 2017 financial year where the financial system provider was contracted from a transversal tender through National Treasury to assist the municipality to be mSCOA compliant as mandated by the municipal regulations on standard charts of accounts by the 01st of July 2017. The municipality managed to enter a contract with CCG Systems.

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What are benefits of MSCOA?

Efficiency - an ERP system eliminates repetitive processes and greatly reduces the need for manual entry of information. The system will also streamline business processes and makes it easier and more efficient for the Municipality to collect data. Improve compliance to Generally Recognised Accounting Principles (GRAP).

Integrated Information - all information is located in a central and single location, data is also kept consistent and up to date. This will also lead to better decision making.

Integrated Reporting - easy and more customizable reporting, this will help the municipality respond to complex data request more easily.

Customer Service - customer service functions will experience improved interaction with customer information and history.

Security - the new system will improve the accuracy, consistency and security of data, restriction to data will also be enhanced.

Assist towards attaining clean audit - it will help the municipality accomplish its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk a management, control, and governance processes.

2. APPROACH

The roadmap approach will outline aspects needed to ensure that the project is realised by the target date as informed by the Municipal regulations on municipal standard chart of accounts. The process demonstrates key aspects to realise MSCOA Roadmap by integrating MSCOA, Project Approach, Legislative Mandate, Stakeholder Analysis, MSCOA Milestone expected challenges on MSCOA implementation project and Conclusion.

3. LEGISLATIVE MANDATE

Government notice No.312 Local Government: Municipal Finance Management Act (Act 56 of 2003): Municipal Regulations Standard Chart of Accounts. The Municipal Regulations on a Standard Chart of Accounts, 2014 (MSCOA), requires a significant change in municipal business processes. Consequently, MSCOA implementation involves system conversion and/or re-implementation with all the typical risks associated with any system conversion or

implementation.

Section 216 of the Constitution of the Republic of South Africa, 1996, provides that national legislation must prescribe measures to ensure transparency and expenditure control in each sphere of government by introducing generally recognised accounting practice, uniform expenditure classifications and uniform treasury norms and standards. The National Treasury is responsible for enforcing compliance with such measures, in addition to those functions assigned to it in terms of the Public Finance Management Act, 1999 (Act No. 1 of 1999). The National Treasury must compile national accounts incorporating all three spheres of government.

The Municipal Budget and Reporting Regulations, 2009, provide for the formalisation of norms and standards to improve the credibility, sustainability, transparency, accuracy, and reliability of municipal budgets.

The prescribed budget formats provide the framework for the identification of the categories of municipal financial and non-financial information required in developing municipal budgets. A key objective of the proposed Regulations is to enable the alignment of budget information with information captured during the implementation of the budget.

The valuation roll forms the basis for the levying of assessment rates and all processes and procedures governed by the Municipal Property Rates Act, 2004 (MPRA). All categories of properties in the municipal boundary need to be recorded and maintained in a municipal register of properties including the value of land and improvements as described in the MPRA. Municipalities are also required to undertake interim valuations to ensure the roll is constantly maintained and updated. Importantly, the business processes need to ensure integration with the revenue value chain of the municipality and the billing processes and procedures.

The municipality must within its financial and administrative capacity establish a sound customer management system as prescribed in the MSA. Credit control and debt collection is the responsibility of the municipality and processes, procedures and mechanisms must be implemented in line with the policy as adopted by the Council as prescribed in the MSA.

A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000

Human resources and payroll management is the organisational function that deals with issues related to employees such as compensation, hiring, performance management, organisational development, safety, wellness, leave management, benefits, employee motivation, communication, administration, and training in line with the prescriptions of the Labour Relations Act. Staff establishment, human resources development and expenditures on staff benefits should be done according to the processes and procedures set out in the MSA and MFMA. Payroll management entails the administration of the financial record of employees' salaries, wages, bonuses, net pay, and deductions and should be done within the limits of the approved budget and the prescriptions of the South African Revenue Services (SARS). Budgeted remuneration and benefits need to be directly aligned to the approved staff establishment with provision for vacancies shown separately and all staff payments must be reconciled monthly. The issue of productivity or performance management needs to be

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addressed by using the latest available technologies such as bio metrics devices.
In terms of Section 152 of the Constitution, local government's primary mandate is to ensure services are provided in a sustainable and developmental manner; this notion and spirit is supported by the MFMA. Good asset management facilitates the provision of services in a financially sustainable manner and requires adequate automation of critical process within the asset management cycle. Typical to an effective and efficient system at least the following functions need to be addressed as part of the minimum business process requirements –

- (a) Safeguarding of assets, e.g. asset tracking, numbering and locations;
- (b) Maintaining assets, planned and unplanned maintenance which needs to also incorporate capital asset renewal;
- (c) Maintenance costing as an input into asset replacement plans;
- (d) Establishing and maintaining a management, accounting and information system that accounts for the assets of the municipality;
- (e) Asset valuation principles in accordance with Generally Recognised Accounting Practice (GRAP);
- (f) Establishing and maintaining systems of internal control over assets;
- (g) Establishing and maintaining an asset register;
- (h) Clarifying responsibilities and accountabilities for the asset management process, and
- (i) Insurance of assets.

Grant management includes all the activities, processes and procedures to register and reconcile all the grants allocated, received and spent according to the conditions as outlined in the Division of Revenue Act.

Supply Chain Management, Expenditure Management and Accounts Payable (Creditors) needs to incorporate –

- (a) Supply chain management is the management of a network of interconnected business processes involved in the provision of goods and services required by the municipality. It integrates the management of supply, demand, acquisition, logistics and disposal by implementing a supply chain management policy in compliance with the MFMA and Municipal Supply Chain Management Regulations in a fair, equitable, transparent, competitive, and cost-effective way. A Supply chain management system that gives effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy.

(b) Expenditure management follows the SCM processes that should ensure an effective

- system of expenditure control, including procedures for the approval, authorisation, withdrawal, and payment of funds. These expenditures should be monitored against the approved budget, and reasons for variances must be explained and corrective action must be implemented to keep expenditure in line with budget estimates.
- (c) Accounts payable results from any monies owed in respect of goods and services purchased and must be settled within thirty days of date of invoice or statement unless it is prescribed otherwise. The payment of creditors or accounts payable must be reconciled monthly according to the statements received from service providers.
- (d) Material and inventory management deals with the maintenance of inventory catalogues classified according to the high-level categories provided for in the Standard Chart of Accounts. Business processes need to incorporate at a minimum, ordering; issuing and management of inventory levels; preferred suppliers linked to inventory categories; flagging of stock levels with limited movements for substantial periods; regular physical counts and reconciliation to system stock records; exception reporting and enhanced controls on stock items susceptible to misuse such as illegal stock-piling; and all sub stores to be activated on the system.
- (e) Contract management entails the management of contracts through the entire Contract Life Cycle to maximise value for money that includes procedures for planning; contract creation; collaboration; execution; administration; and close-out. Contracts should be listed in a contract register embedded into the financial application that automates all the activities necessary to manage the contract as informed and dependent on the nature of the work, the type of contract, the legal aspects and delivery timeframes. It also entails the activities carried out to determine whether the service provider and the municipality are performing adequately to meet the requirements in listed contracts that had been awarded through the procurement process and the prescriptions in the MFMA; and
- (f) Vendor management entails managing a supplier database in support of various strategic procurement objectives.
- Treasury and cash management refers to investing, financing activities and operational cash management. The following processes must be considered relevant to this cycle –
- (a) Investing activities comprises the acquisition, disposal, and management of tangible assets, including land, buildings, plant and machinery, motor vehicles, furniture and equipment, computer hardware, software and communication networks. Also included are acquisition, disposal, and management of intangible assets such as research and development expenditure, patents and trademarks, scientific and technical know-how, intellectual property rights such as copyrights and licenses. Municipalities and municipal entities must introduce accounting policies for depreciation, impairment, revaluation, asset retirement, etc.
- (b) Financing activities are how the municipality obtains its funding. This may be in the form of funds obtained from borrowing (external loans) or transfers and subsidies to the

Financial accounting incorporates a host of policies, processes, and procedures to operationalise the effective and efficient recording and accounting of daily financial transactions as well as month and year end closure procedures and transactions. The MFMA provides a platform for the prescription of norms and standards such as the Standards of Generally Recognised Accounting Practices (GRAP) which have been designed and formulated based on unique South African circumstances (such as the VAT requirements which must be accommodated by the financial system) and leading international practices. Municipalities and municipal entities are therefore required to operationalise daily business processes and procedures that incorporate at the very least regular reconciliations, correct and accurate allocation and classification of transactions based on the SCOA classification framework. These processes and procedures must give rise to monthly performance represented by among others, the Statement of Financial Performance, Capital and Grant Performance, Statement of Financial Position, movement in net assets and cash flow in the Section 71 in-year reporting formats. It is important to keep in mind that outputs need to be reported and must always be measurable so that progressive achievements can benefit

Costing or management accounting is concerned with financial and management information internal to the municipality and municipal entity which provides the basis for sound and informed business decision making. In contrast to financial accounting, management accounting is primarily forward looking instead of historically focused and informs planning and budget processes by applying forecasting and prediction models. Determining the full cost of tariff services including primary and secondary costing to inform tariffs and pricing of services to achieve cost reflective tariffs, reporting thereon and measuring performance of services based on financial and non-financial information.

(d) Cash and bank refer to transactions occurring daily in all municipalities and municipal entities represented by a high volume of transactions in payments and receipts. Procedures must provide for expenses and reimbursements of "suspense accounts and floats" including regular surprise counts; cash handling procedures for unbanked receipts and money in transit; control over the opening of bank accounts and obtaining access to electronic banking signatures, regular reconciliations of bank accounts and timely follow-up of reconciling items by management.

(c) Investment may take the form of fixed interest, long-term or short-term debt, investments, or loans; secured or un-secured. Procedures must be implemented to control the purchase and sale of investments, the movement of scrip or recording of dematerialised securities and the resulting cash received and paid including income from investments, and losses, hedging gains and losses and commitments for capital expenditure.

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communities. Processes should be focussed at clean and accountable operations and the outcome must be reported in terms of by all roll players.

Municipal budgeting and planning business processes are primarily derived from two sets of legislation, namely the Municipal Systems Act, 2000 (MSA) and the Municipal Finance Management Act, 2003 (MFMA). The MSA provides for the setting of the strategic objective whilst the MFMA and Municipal Budget and Reporting Regulations, 2009 (MBRR) provide for the output associated with this business process. This needs to incorporate key processes and procedures such as strategy formulation, integrated development planning (IDP), prioritisation, revenue generation, resource allocation, as well as long term forecasting and modelling of key financial dimensions such as the statement of financial position, cash flow forecasting, funding compliance, asset management and basic service delivery.

In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive, and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:

Corporate Governance is associated with ensuring greater economic and social responsibility within organisations to shareholders and stakeholders. Accountability, transparency, and openness in reporting and disclosing information are imperative to the practice of good governance and are non-negotiable. Generally, corporate governance refers to the processes by which municipalities are directed, controlled, and held to account as guided by the Constitution, the Municipal Financial Management Act, 2003 (MFMA) and Municipal Systems Act, 2000 (MSA). The MFMA and MSA complement each other and deal with internal control, risk management, internal audit, and external audit, and financial risk management, compliance to legislation, performance system and reporting mechanisms to enhance accountability and progress. Municipalities' policies and procedures need to address these areas to accomplish good corporate governance.

4. STAKEHOLDER ANALYSIS

The municipality in line with the project charter took a decision to composed mSCOA Steering Committee.

The mSCOA Steering Committee of the municipality is led by the Accounting Officer and should be multi-disciplinary and include members of top management, including the following functions and skills: Finance; Budgeting; Financial and Performance Reporting; Risk



management; Technical Engineering; Information technology; and Human resources.

The mSCOA Steering Committee meet once per quarter and whenever there is urgent need. And the committee will be bound to ensure that invite externa standing members of the committee such as National Treasury, Provincial Treasury and Financial System Provider delegates to its sitting.

The committee will guide the project life span till the end of implementation and will be updated when a need arises and there are changes identified. It also included to direct relevant issues to be implemented to that department or directory when technical team from National Treasury would be having a mandate or instruction that require implementation of by the municipality. The mSCOA Champion would still be responsible to ensure that the project roadmap is monitored and the committee meets as required to assess the progress made and urgent need to address the challenges that come across during implementation.

5. STEERING COMMITTEE MEETINGS

mSCOA Steering Committee shall meet once per quarter and should schedule formal meetings at least once per month if there are urgent issues that need to be resolved. The committee will compile an agenda and meeting minutes, to be maintained as part of the official project records for review purposes. Committee members should prepare for the meetings and contribute within their field of expertise, to ensure that full compliance is achieved. The committee to continue with monitoring the milestone on implementation of mSCOA project band also to ensure that recommendations are addressed by the municipality.

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6. SCOAMILESTONE

Below is a listing of major milestones for Ulundi Local Municipality mSCOA Project. This table is comprised only of major milestones, there may be smaller milestones which are key to success of implementation mSCOA Project. Any approved changes of these milestones or dates will be communicated to the project steering committee by the Project Manager.

7. EXPECTED CHALLENGES ON IMPLEMENTATION OF mSCOA

7.1 Uncertainty

For mSCOA to be successfully implemented all financial systems need to be integrated, i.e. financial system for producing financial reports together with Central Supplier Database, South African Revenue Services, CIPC e.t.c this will assist to ensure that the municipality is mSCOA compliant in accounting and budgeting. From the onset, a major accounting obstacle to mSCOA implementation and integration was uncertainty. There may be a lot of issues regarding mSCOA segments and processes that would require enhancements to make the accounting and budgeting compliance effective and efficient. That in turn will also enforce version to version to improve the charter reporting and MFMA. A major result of the above uncertainty has been a lack of clarity among stakeholders, especially ERP-system providers, on how to implement mSCOA.

8. CONCLUSION

The project Manager to continue ensuring that listing of all challenges experienced during the implementation process is addressed. There be schedule of all activities still requiring

intervention be captured to be followed through all relevant stakeholders involved i.e., correcting of wrong segments and process, and data strings failure to populate or transact from the correct account. The municipality to ensure that new version of mSCOA charter is implemented whenever it's introduced and the mSCOA steering committee to ensure that the municipality is fully compliant with municipal regulations regarding accounting and budgeting.

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Annexure A

**Action plan
outstanding milestones not yet achieved.**

for

MILESTONE	DESCRIPTION	RESPONSIBILITY	TARGET DATE	PROGRESS	CHALLENGES
Change Management	mSCOA educational awareness and buy-in throughout Ulundi Local Municipality including the varying stakeholders	Accounting Officer	Ongoing	Ongoing	Employees' resistance to change from the old way of doing things, and additional functions brought about by mSCOA, however the key end users of Mscoca are participating successful to the implementation.
SCM Module	Full implementation SCM module	mSCOA Champion	Ongoing	Ongoing	Prohibitive costs on the implementation of collaborator system to implement the SCM module fully. The financial system does integrate with CSD.
Salary implementation (including inventory and stores)	Implementation of Salary module and	Assistant (SCM Manager)	30 March 2024	In progress	The payroll system is not 100% integrating with the financial system, the municipality is working closely with service providers about this matter
Cashbook	Implementation and integration of all Payday payroll and third parties as per mSCOA requirements and GO-live	mSCOA Champion Assistant (Assistant Director:	30 March 2024	In progress	Third parties not correctly interfacing into CCG financial system as a result on

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		Accountant Expenditure			integration not accurately merging from payday payroll system.
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MILESTONE	DESCRIPTION	RESPONSIBILITY	TARGET DATE	PROGRESS	CHALLENGES
Asset Module Implementation	Implementation and integration of the Assets Module as per mSCOA requirements and Go-live	mSCOA Champion Assistant Chief Financial Officer	28 February 2024	In progress	Conditional assessment on Assets was and audited ,the municipality is also using assets module which intergrades fully with the financial system.
Section reporting 71	Issuing and verification of reporting in compliance with legislation as per MFMA and mSCOA compliant, submission of data strings and C-schedule	mSCOA Champion (Accountant: Budget & Reporting)	Ongoing	ongoing	none
Cash flow mapping	Populating of cash flow tables to the mSCOA data strings in the segments	CCG Systems	30 March 2024	Work in progress	SCOA segment not correctly populating cash flow information
Budget as per mSCOA (Adjustment/ B-schedule) & A-Schedule)	Budgeting process based on mSCOA segments and breakdowns to be obtained from all role players	CCG System Manager: Budget and Reporting	01 February 2024	In progress	Introduction of mSCOA charter and new version compromise the quality of work done for the current year.
Budget control	Link to mSCOA funding source	mSCOA Champion Expenditure Accountant	31 December 2023	Work in progress	Minor errors due to transacting from zero budget because of wrong alignment

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Performance Module Implementation	Implementation and integration of Budgeting and expenditure management as per mSCOA requirements.	mSCOA Champion Assistant (Manager IDP/ PMS)	30 May 2024	Work-in-progress	Performance management module not integrated correctly to CCG System.
Live SCOA Monitoring and Evaluation	Constant monitoring, evaluating, clean-up and system enhancements on an ongoing basis, in alignment with National Treasury's mSCOA requirements.	Provincial Treasury	Ongoing	Work-in-progress	Ledger integration populating correctly.
Year-end closure	Implementation of the period and posting and/or rolling of data to the new financial year.	CCG Systems	30 June 2024	In progress	Year-end closure workshop not fully informative and demonstration facilitated quickly with having assurance.

ITEM:	NAME:	SIGNATURE:	DATE:
Prepared By:	Mrs D Jiyane		09/01/2024
Checked By:	Miss H Ndlela		09/01/2024
Recommended by:	Mr N M Mahlaba		09/01/2024
Approved By:	Mr J H Mhlongo		09/01/2024

Agenda-2023/2024 Ordinary Finance & Executive Committee Meeting:24 January 2024

Item _____
COST CONTAINMENT IN-YEAR REPORT FOR THE PERIOD ENDED 31 December 2023

BACKGROUND

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 01 July 2019. Circular 97 confirms and clarifies the process followed to promulgate the MCCR, provide more information to municipalities and municipal entities to assist with implementation. There were also various engagements with stakeholders, include Provincial and municipal officials, since 2016 Circular 97 replaces MFMA Circular 82

The measures implemented aggregate amounts saved per quarter, together with the regular reports on reprioritisation of cost savings and on the implementation of the cost containment measures must be submitted to the Municipal Council for review and resolution.

COMMENTS: MUNICIPAL MANAGER

Recommendations are supported

COMMITTEE'S RECOMMENDATIONS




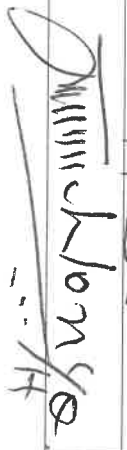
1. THAT Council note the Cost Containment In-Year report for the period ended 31 December 2023.

Agenda-2023/2024 Ordinary Finance & Executive Committee Meeting:24 January 2024

Measures	Budget	Q1	Q2
Use of consultants	R'000	R'000	R'000
Vehicles used for Political Office-Bearers	R 1 114 283.90	278 570.97	278 570.97
Travel & Subsistence	R 104 347.00	27 317.00	10 980
Domestic Accommodation	R 475 840.00	170 306.55	94 245.41
Sponsorships, Events and Catering	R 100 000.00	599.98	58 789.04
Communication	R 5 000 000	1 048 546.30	153 733

NOTE:

- The municipality does not have Consultants other than those for Infrastructure Projects & Assets for conditional assessment.

ITEM:	NAME:	SIGNATURE:	DATE:
Prepared by:	Mrs D.G Jiyane		09-01-2024
Checker by:	Miss H.P Ndlela		09-01-2024
Recommended by:	Mr N M Mahlaba		09-01-2024
Approved by:	Mr J.H Mhlongo		09-01-2024

AD - ACFE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Munice, AD copy, Mm, XLS (e.g.: G1741, AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Month) to Active Month (MM1=July...M12=June)(e.g.: M10)
 Change Month to your own municipal code (e.g.: G1741)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Illo Council Policy
2024	M05	KZN266	Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0	0
		1200	Trade and Other Receivables from Exchange Transactions - Waste	-146,898	1,805,973	1,990,138	89,475	0	110,484	392,877	10,944,483	16,315,166	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electrically	4,817,372	-5,843,341	1,887,963	1,538,320	1,394,179	21,632,007	7,428,824	97,647,121	124,981,644	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	531,440	531,113	337,831	307,507	238,798	209,299	1,203,454	9,886	10,795,513	0	0
		1600	Receivables from Exchange Transactions - Waste Management	47,035	27,788	26,260	24,486	26,719	12,375	9,886	303,347	476,407	0	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	215,670	316,082	268,204	261,835	143,484	926	1,341,771	16,567,925	19,115,847	0	0
		1810	Investment in Other Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful expenditure	0	0	0	0	0	0	0	0	0	0	0
		1900	Other	0	0	0	0	0	0	0	0	0	0	0
		2000	Total By Income Source	6,464,609	-2,842,434	4,249,818	2,221,624	1,970,254	21,965,091	10,876,422	128,878,896	170,684,266	0	0
		2100	Debtors Age Analysis By Customer Group	1,196,729	-3,558,530	2,455,239	590,070	641,095	12,381,637	3,285,190	49,290,009	66,240,380	0	0
		2200	Organs of State	2,075,881	607,582	278,510	199,196	108,911	92,771	793,517	16,493,009	20,599,337	0	0
		2300	Commercial	1,479,439	-274,784	909,260	788,774	704,538	3,239,162	3,239,162	19,813,031	28,756,796	0	0
		2400	Households	712,560	284,378	656,205	645,554	515,709	7,111,908	3,578,552	41,282,838	55,087,734	0	0
		2500	Other	5,464,609	-2,912,434	4,249,818	2,221,624	1,970,254	21,965,091	10,876,422	128,878,896	170,684,266	0	0
		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 Illo 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 total that can be used to develop such a formula and get it approved as part of the accounting policy

Trial Balance

Ulundi Local Municipality

For: December 2023

Account	Debits	Credits	Account Type
C0001-1/1/A05101/F/0791/X047/R0071/001/CNTRA	54,411,172.24		7100 - Cash and Cash Equivalents [As
Net Profit (Accumulated)		82,135,887.61	
Net Profit		73,763,792.11	
C0001-1/A011313/F/0002/X055/R0071/001/FINA		174,985,000.00	8900 - Property, Plant and Equipment
C0003-1/1/A06173/F/0002/X081/R0070/001/MMMGR	247,712.00		8900 - Property, Plant and Equipment
C0003-2/1/A06173/F/0002/X047/R0070/001/FINA	1,134,652.10		8900 - Property, Plant and Equipment
C0004-1/A062333/F/0002/X044/R0071/001/COMYR		125,550.00	8900 - Property, Plant and Equipment
C0004-5/1/A062333/F/0002/X112/R0070/001/PROT		166,779.57	8900 - Property, Plant and Equipment
C0006-1/1/A062822/F/0002/X032/R0070/001/TECH		265,387.53	8900 - Property, Plant and Equipment
C0006-12/1/A062822/F/0002/X112/R0070/001/PROT		150,000.00	8900 - Property, Plant and Equipment
C0006-14/1/A062822/F/0002/X112/R0070/001/PROT	174,026.27		8900 - Property, Plant and Equipment
C0006-2/1/A000922/F/0002/X006/R0071/001/COMM	126,217.75		8900 - Property, Plant and Equipment
C0006-5/1/A062822/F/0002/X024/R0071/001/COMM	242,510.30		8900 - Property, Plant and Equipment
C0006-7/1/A062822/F/0002/X047/R0070/001/FINA	601,074.77		8900 - Property, Plant and Equipment
C0015-1/1/A07020/F/0791/X1032/R0071/001/TECH	2,712,656.43		8900 - Property, Plant and Equipment
C0023-25/1/A000032/F/0786/X032/R2110/001/TECH		0.30	8900 - Property, Plant and Equipment
C0038-1/1/A00130/F/0002/X120/R0071/001/RDSDM	22,851.00		8900 - Property, Plant and Equipment
C0038-1/1/A00138/F/0002/X120/R0071/001/RDSDM		42,937,771.49	8900 - Property, Plant and Equipment
C0040-2/1/A00122/F/0791/X120/R0071/001/RDSDM	510,961,744.44		8900 - Property, Plant and Equipment
C0040-2/1/A00130/F/0002/X120/R0071/001/RDSDM	284,549.00		8900 - Property, Plant and Equipment
C0040-6/1/A01952/F/0791/X116/R2110/001/TECH		5,423,705.64	8200 - Construction Work-in-progress
C0040-7/1/A01952/F/0791/X116/R2113/001/TECH		5,230,092.19	8200 - Construction Work-in-progress
C0040-8/1/A01952/F/0791/X116/R2103/001/TECH		385,331.73	8200 - Construction Work-in-progress
C0040-8/1/A01952/F/0791/X116/R2109/001/TECH		5,483,804.77	8200 - Construction Work-in-progress
C0069-2/1/A062433/F/0002/X047/R0071/001/FINA	2,349,276.60		8900 - Property, Plant and Equipment
C0069-2/1/A06251/F/0002/X047/R0071/001/FINA	127.73		8900 - Property, Plant and Equipment
C0069-2/1/A06259/F/0002/X047/R0071/001/FINA	4,353,708.96		8900 - Property, Plant and Equipment
C0071-1/1/A06303/F/0002/X047/R0070/001/FINA	5,717,037.19		8900 - Property, Plant and Equipment
C0071-1/1/A06319/F/0002/X047/R0071/001/FINA	8,435,953.42		8900 - Property, Plant and Equipment
C0072-1/1/A01357/F/0002/X047/R0071/001/FINA	3,851,471.00		8900 - Property, Plant and Equipment
C0072-10/1/A00122/F/0002/X049/R0070/001/FINA	0.04		8900 - Property, Plant and Equipment
C0072-12/1/A07360/F/0002/X049/R0070/001/FINA	196,156.52		8900 - Property, Plant and Equipment
C0072-2/1/A06303/F/0002/X047/R0071/001/FINA	853,466.59		8900 - Property, Plant and Equipment
C0072-2/1/A06319/F/0002/X047/R0071/001/FINA	186,003.53		8900 - Property, Plant and Equipment
C0072-8/1/A07350/F/0002/X049/R0070/001/FINA	0.01		8900 - Property, Plant and Equipment
C0072-9/1/A00132/F/0002/X049/R0070/001/FINA	0.01		8900 - Property, Plant and Equipment
C0078-1/1/A06313/F/0002/X140/R0070/001/TECH	155,922.91		8900 - Property, Plant and Equipment
C0089-1/1/A02544/F/0002/X032/R0071/001/TECH	4,173,002.61		8200 - Construction Work-in-progress
C0099-2/1/A07270/F/0002/X032/R0071/001/TECH	49,986,286.28		8900 - Property, Plant and Equipment
C0099-2/1/A07286/F/0002/X032/R0071/001/ELEC	49,986,286.28		8900 - Property, Plant and Equipment

Trial Balance

Account	Account Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
C0100-1/A07306/F0002/X032/R007/1/001/ELEC	8900 - Property, Plant and Equipment	123,703,984.17			123,703,984.17
C0101-1/A06183/F0045/X047/R007/1/001/FINA	8900 - Property, Plant and Equipment		4,249,959.67	4,249,959.67	
C0119-1/A01952/F0791/X120/R2102/001/TECH	8200 - Construction Work-in-progress		234,451.86	234,451.86	
C0119-3/A01952/F0791/X129/R2121/001/TECH	8200 - Construction Work-in-progress	1,347,073.38			
C0135-2/A00182/F0002/X140/R007/1/001/RDPSM	8900 - Property, Plant and Equipment	23,596,517.68	21,285,293.71	23,596,517.68	18,580,665.02
C0136-1/A00182/F0045/X131/R007/1/001/RDPSM	8900 - Property, Plant and Equipment		1,403,332.28		1,217,128.90
C0137-1/A06343/F0002/X147/R007/1/001/COMM	8900 - Property, Plant and Equipment		1,095,705.14		794,848.75
C0227-1/A01952/F0791/X015/R2102/001/TECH	8200 - Construction Work-in-progress	1,042,456.74			
C0230-1/A00032/F0791/X120/R2101/001/TECH	8900 - Property, Plant and Equipment	3,594,882.42			3,594,882.42
C0230-1/A00032/F0791/X120/R2103/001/TECH	8900 - Property, Plant and Equipment	3,289,458.93			3,289,458.93
C0230-1/A00032/F0791/X120/R2112/001/TECH	8900 - Property, Plant and Equipment	2,931,634.91			2,931,634.91
C0230-1/A00032/F0791/X120/R2117/001/TECH	8900 - Property, Plant and Equipment	3,106,663.94			3,106,663.94
C0230-1/A00032/F0791/X120/R2118/001/TECH	8900 - Property, Plant and Equipment	3,471,047.89			3,471,047.89
C0230-1/A00032/F0791/X120/R2119/001/TECH	8900 - Property, Plant and Equipment	3,272,680.41			3,272,680.41
C0230-1/A00032/F0791/X120/R2122/001/TECH	8900 - Property, Plant and Equipment	3,160,011.40			3,160,011.40
C0230-13/A00032/F0791/X006/R2121/001/COMM	8900 - Property, Plant and Equipment	4,098,311.52			3,657,685.27
C0230-14/A00032/F0791/X006/R2121/001/COMM	8900 - Property, Plant and Equipment	4,139,048.34			3,908,792.55
C0230-15/A00032/F0791/X006/R2108/001/COMM	8900 - Property, Plant and Equipment	4,083,498.76			3,858,221.32
C0230-16/A00032/F0791/X006/R2104/001/COMM	8900 - Property, Plant and Equipment	3,807,100.96			3,611,036.28
C0230-17/A00032/F0791/X006/R2104/001/COMM	8900 - Property, Plant and Equipment	3,975,449.16			3,759,855.34
C0230-18/A00032/F0791/X006/R2105/001/COMM	8900 - Property, Plant and Equipment	4,063,333.55			3,839,767.94
C0230-19/A00032/F0791/X006/R2105/001/COMM	8900 - Property, Plant and Equipment	4,153,721.78			3,922,011.92
C0230-20/A00032/F0791/X006/R2102/001/COMM	8900 - Property, Plant and Equipment	3,889,820.87			3,677,206.89
C0230-21/A00032/F0791/X006/R2107/001/COMM	8900 - Property, Plant and Equipment	4,137,558.87			3,907,369.73
C0230-22/A00032/F0791/X006/R2120/001/COMM	8900 - Property, Plant and Equipment	4,151,600.06			3,915,167.45
C0230-23/A00032/F0791/X006/R2111/001/COMM	8900 - Property, Plant and Equipment	3,874,447.01			3,663,190.46
C0230-24/A00032/F0791/X006/R2113/001/TECH	8900 - Property, Plant and Equipment	2,098,518.32			505,242.21
C0230-25/A00032/F0791/X006/R2113/001/TECH	8900 - Property, Plant and Equipment	4,526,928.90			500,451.92
C0230-26/A00032/F0791/X006/R2112/001/TECH	8900 - Property, Plant and Equipment	3,533,112.77			500,984.14
C0230-27/A00032/F0791/X006/R2109/001/TECH	8900 - Property, Plant and Equipment	3,393,000.63			541,661.40
C0230-27/A01952/F0791/X006/R2101/001/TECH	8200 - Construction Work-in-progress	1,346,703.76			
C0230-28/A01952/F0791/X006/R2118/001/TECH	8200 - Construction Work-in-progress	1,347,686.05			
C0230-29/A01952/F0791/X006/R2119/001/TECH	8200 - Construction Work-in-progress	1,346,933.93			
C0230-30/A01952/F0791/X006/R2122/001/TECH	8200 - Construction Work-in-progress	1,348,578.61			
C0230-31/A01952/F0791/X006/R2852/001/TECH	8200 - Construction Work-in-progress	1,346,473.72			
C0230-32/A01952/F0791/X006/R2114/001/TECH	8200 - Construction Work-in-progress	865,002.76			
C0230-33/A01952/F0791/X006/R2116/001/TECH	8200 - Construction Work-in-progress	1,346,709.05			
C0230-5/A00032/F0791/X032/R2115/001/COMM	8900 - Property, Plant and Equipment	226,800.00			226,800.00
C0230-7/A02544/F0791/X032/R2115/001/COMM	8200 - Construction Work-in-progress	888,221.31			888,221.31
C0244-2/A01952/F0791/X125/R2104/001/TECH	8200 - Construction Work-in-progress	6,305,015.64			
C0245-1/A00032/F0791/X120/R2114/001/TECH	8900 - Property, Plant and Equipment	5,697,953.37			5,672,030.85
C0245-2/A00032/F0791/X120/R2116/001/TECH	8900 - Property, Plant and Equipment	1,949,765.22			1,936,180.82
C0245-3/A00032/F0791/X120/R2852/001/TECH	8900 - Property, Plant and Equipment	7,318,388.51			7,169,870.12
C0245-4/A00032/F0791/X120/R2113/001/TECH	8900 - Property, Plant and Equipment	4,822,710.02			4,621,818.99

Account	Account Type	Debits	Credits	Py Debits	Py Credits
C0245-4/A01952/F0791/X1/R213/001/TECH	8200 - Construction Work-in-progress	1 145,412.77		1,114,142.83	
C0245-5/A000332/F0791/X1/R2109/001/TECH	8900 - Property, Plant and Equipment	15 909,445.75		15,459,367.71	
C0245-7/A000332/F0791/X006/R2110/001/TECH	8900 - Property, Plant and Equipment	7 540,510.76		106,916.12	
C0270-1/A000222/F0791/X004/R0071/001/COMM	8900 - Property, Plant and Equipment	3 996,494.66		3,996,494.66	
C0276-1/A000222/F0791/X047/R0071/001/FINA	8900 - Property, Plant and Equipment	545,482.00		545,482.00	
C0276-3/A000222/F0791/X006/R0071/001/COMM	8900 - Property, Plant and Equipment	59 761,436.18		50,310,630.62	
C0276-3/A000338/F00022/X006/R0071/001/COMM	8900 - Property, Plant and Equipment	139 209,690.70		139,209,690.70	
C0276-4/A000332/F0791/X1/R2113/001/TECH	8900 - Property, Plant and Equipment	2 203,940.89		2,203,940.89	
C0276-5/A000332/F0791/X006/R2110/001/TECH	8900 - Property, Plant and Equipment	0.37		0.37	
C0277-1/A000222/F0791/X24/R0071/001/COMM	8900 - Property, Plant and Equipment	6 788,141.00		6,788,141.00	
C0285-1/A000222/F0791/X086/R0071/001/COMM	8900 - Property, Plant and Equipment	5 392,925.93		4,898,325.51	
C0285-1/A000338/F00022/X086/R0071/001/COMM	8900 - Property, Plant and Equipment	9 806,610.80		9,806,610.80	
C0286-1/A000338/F00022/X121/R0071/001/COMM	8900 - Property, Plant and Equipment	12 366,803.03		12,366,803.03	
C0291-1/A000338/F00022/X045/X129/R0071/001/COMM	8900 - Property, Plant and Equipment	1 243,779.28		419,909.97	
C0291-1/A01952/F0791/X032/R2104/001/COMM	8200 - Construction Work-in-progress	983,126.67		983,126.67	
C0292-1/A05091/F00022/X047/R0071/001/FINA	8500 - Intangible Assets [Assets] - Non	129,125.00		129,125.00	
C0292-2/A05091/F00022/X052/R0071/001/FINA	8500 - Intangible Assets [Assets] - Non	103,055.64		97,345.64	
C0292-2/A05091/F00022/X049/R0071/001/FINA	8500 - Intangible Assets [Assets] - Non	57.85		20.20	
C0306-2/A00098/F00022/X055/R0071/001/FINA	8900 - Property, Plant and Equipment	64 375,567.79		64,375,567.79	
C0308-1/A00098/F00022/X055/R0071/001/FINA	8900 - Property, Plant and Equipment	2 974,227.83		1,003,706.45	
D0001/A000338/F0001/X004/R0071/001/COMM	8900 - Property, Plant and Equipment	6 584,930.77		6,851,270.78	
D0001/A00124/F0001/X049/R0070/001/FINA	8900 - Property, Plant and Equipment	0.03		0.03	
D0001/A00138/F0001/X120/R0071/001/RDMSM	8900 - Property, Plant and Equipment	648,537,694.50		648,537,694.50	
D0001/A00198/F0001/X132/R0071/001/RDMSM	8900 - Property, Plant and Equipment	4,102,101.33		4,102,101.33	
D0001/A010632/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	92,701.81		101,364.83	
D0001/A010633/F0001/X049/R0070/001/FINA	7820 - Receivables from Non-exchang			318.93	
D0001/A010634/F0001/X049/R0070/001/FINA	7820 - Receivables from Non-exchang	135 286,934.30		112,189,569.54	
D0001/A010641/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	332 187,979.34		289,426,632.32	
D0001/A010641/F2496/X049/R0071/001/CONTRA	7820 - Receivables from Non-exchang	707,646.06		66,721,175.53	
D0001/A010650/F0001/X049/R2107/001/FINA	7820 - Receivables from Non-exchang	91 191,330.92		18,366.00	
D0001/A010674/F0001/X049/R0070/001/FINA	7820 - Receivables from Non-exchang	303,215.58		303,215.58	
D0001/A010675/F0001/X049/R2103/001/FINA	7820 - Receivables from Non-exchang	21 310,328.31		20,034,682.97	
D0001/A010690/F0001/X049/R0070/001/FINA	7820 - Receivables from Non-exchang	10 343,320.37		8,334,763.00	
D0001/A010690/F2496/X047/R0071/001/FINA	7820 - Receivables from Non-exchang	72 781,594.85		54,112,092.93	
D0001/A010691/F2496/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	18 471,425.22		15,722,738.82	
D0001/A010692/F2496/X049/R0071/001/CONTRA	7820 - Receivables from Non-exchang	13 915,057.58		12,058,849.11	
D0001/A010693/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	799,278.42		32,612.24	
D0001/A010694/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	5 310,287.43		4,517,043.14	
D0001/A010695/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	300.00		64,252,285.12	
D0001/A010695/F2496/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	64,812,215.47			

Account	Account Type	Debits	Credits	PY Debits	PY Credits
D0001/A010701/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	226,966.38			
D0001/A010705/F0001/X049/R0071/001/FINA	7820 - Receivables from Non-exchang	208,781,520.75			
D0001/A010705/F2496/X049/R2114/001/FINA	7820 - Receivables from Non-exchang	17,358,518.40			
D0001/A010707/F0001/X049/R2115/001/FINA	7820 - Receivables from Non-exchang	84,717,122.20			
D0001/A01958/F0001/X055/R0071/001/FINA	8700 - Investment Property [Assets - N	16,921,000.00			
D0001/A02322/F0001/X032/R0071/001/FINA	7860 - Trade and other Receivables fr	275,938,091.60			
D0001/A02324/F0928/X049/R0070/001/FINA	7860 - Trade and other Receivables fr	73,428.94			
D0001/A02354/F0001/X049/R0070/001/FINA	7860 - Trade and other Receivables fr	3,168,192.21			
D0001/A02356/F0001/X047/R0071/001/FINA	7860 - Trade and other Receivables fr	3,463,185.91			
D0001/A02374/F0001/X049/R0070/001/FINA	7860 - Trade and other Receivables fr	60,393,518.20			
D0001/A02376/F0001/X132/R0070/001/FINA	7860 - Trade and other Receivables fr	64,117,230.72			
D0001/A03014/F0001/X044/R0071/001/EXEC	8400 - Heritage Assets [Assets - Non-	10,501.00			
D0001/A05106/F0001/X052/R0071/001/FINA	8500 - Intangible Assets [Assets - Non	232,727.00			
D0001/A06199/F0001/X047/R0071/001/FINA	8900 - Property, Plant and Equipment	5,771,057.86			
D0001/A06359/F0001/X147/R0071/001/COMM	8900 - Property, Plant and Equipment	2,673,076.16			
D0001/A07292/F0001/X049/R0070/001/FINA	8900 - Property, Plant and Equipment	0.01			
D0001/A08430/F0001/X032/R0071/001/FINA	7860 - Trade and other Receivables fr	147,822.86			
D0001/A08436/F0001/X049/R0070/001/CONTRA	7860 - Trade and other Receivables fr	1,750.00			
D0001/A08437/F0001/X049/R0070/001/FINA	7860 - Trade and other Receivables fr	3,369,146.46			
D0001/A09566/F0001/X049/R0070/001/FINA	7860 - Trade and other Receivables fr	799,036.00			
D0001/A09566/F13530/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	206,522.58			
D0001/A09747/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	201,709.82			
D0001/A09492/F1177/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	7,811,152.16			
D0001/A09498/F0001/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	108,333,086.74			
D0001/A09499/F0001/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	34,656,167.98			
D0001/A09507/F0041/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	1,000.00			
D0001/A09544/F0041/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	890,335,252.99			
D0001/A09546/F0001/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	37,899,148.69			
D0001/A09566/F13530/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	19,703,787.42			
D0001/A09578/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	1,345,030,772.79			
D0001/A09579/F0791/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	206,716,925.31			
D0001/A09585/F0041/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	54,451.25			
D0001/A09600/F0001/X049/R0071/001/FINA	7100 - Cash and Cash Equivalents [As	27,417,204.88			
D0001/A09613/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	147,800.56			
D0001/A09621/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	337,028.11			
D0001/A09628/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	2,480,064.73			
D0001/A09630/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	139,644.71			
D0001/A09666/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	26.21			
D0001/A09667/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	68,824.03			
D0001/A09674/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	376,226.04			
D0001/A09705/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	722,347.29			
D0001/A09728/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	81,293.32			
D0001/A09746/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	1,356,822,224.20			
D0001/A09764/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	19,026,560.65			
D0001/A09779/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	6,113,212.41			
D0001/A09785/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	38,228,917.78			
D0001/A09791/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	25,950,000.00			
D0001/A09797/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	200,223,512.14			
				526,035,468.36	
				16,203,559.95	
				3,779,430.00	
				23,678,107.93	
				16,400,000.00	
				140,261,333.74	
					526,035,468.36

Account	Account Type	Debits	Credits	Py Debits	Py Credits
D0001/A09812/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	876 065 567.50			596,444,864.44
D0001/A09813/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	108 476 874.69			44,182,535.69
D0001/A09831/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	34 382 946.27			34,382,946.27
D0001/A10212/F0001/X049/R0070/001/FINA	7100 - Cash and Cash Equivalents [As	6 700.00			7,800.00
D0001/A10243/F0001/X049/R210/1/001/FINA	7300 - Current Portion of Non-current l	4.00			61,370.00
D0001/A10243/F0001/X049/R0070/001/FINA	7300 - Current Portion of Non-current l	1 212.00			248,893,702.31
D0001/A10243/F0001/X049/R210/1/001/FINA	7300 - Current Portion of Non-current l	293 656 745.00			45,648.00
D0001/A10337/F0045/X049/R0071/001/FINA	7500 - Inventory [Assets - Current Ass	2 880 598.98			3,163,367.91
D0001/A10378/F0001/X049/R0070/001/FINA	7900 - VAT Receivable [Assets - Curre	63 542 350.77			54,076,622.84
D0001/A10382/F0001/X049/R0070/001/FINA	7900 - VAT Receivable [Assets - Curre	7 642 598.32			2,476,979.92
D0001/A11243/F0001/X049/R2104/001/FINA	7820 - Receivables from Non-exchang	214 871 827.12			161,136,233.40
D0001/I00708/F0001/X049/R0070/001/FINA	9320 - Defined Benefit Obligations [Li	6 531 518.78			
D0001/I00749/F0001/X049/R0070/001/FINA	9600 - Provision and Impairment [Lab	2 758 275.60			
D0001/I00761/F0001/X049/R0071/001/FINA	9600 - Provision and Impairment [Lab	1 008 379.22			1,008,379.22
D0001/I00853/F0001/X049/R0071/001/FINA	9880 - Provision and Impairment [Lab	15 004 480.16			15,256,279.36
D0001/I07028/F13530/X035/R0071/001/TECH	9720 - Trade and Other Payable Non-	14 505 000.00			11,005,000.00
D0001/I07048/F0791/X099/R0071/001/TECH	9720 - Trade and Other Payable Non-	159 376 999.84			94,376,999.84
D0001/I07049/F0791/X116/R0071/001/TECH	9720 - Trade and Other Payable Non-	151 758 360.87			92,572,182.56
D0001/I082108/F0041/X032/R0070/001/TECH	9710 - Trade and Other Payable Exch	766 348.97			766,348.97
D0001/I082109/F0041/X105/R0071/001/P/ROT	9710 - Trade and Other Payable Exch	17 123 069.16			4,905,023.25
D0001/I08801/F1169/X046/R0071/001/CORP	9720 - Trade and Other Payable Non-	10 948 000.00			6,958,000.00
D0001/I08802/F1169/X051/R0071/001/CORP	9720 - Trade and Other Payable Non-	12 316 030.93			6,665,458.78
D0001/I08833/F1177/X049/R0070/001/FINA	9720 - Trade and Other Payable Non-	6 150 000.00			4,050,000.00
D0001/I08834/F1177/X049/R0071/001/FINA	9720 - Trade and Other Payable Non-	5 665 018.99			2,439,019.88
D0001/I092601/F13530/X032/R2108/001/TECH	9720 - Trade and Other Payable Non-	14 850 991.77			11,211,491.07
D0001/I092601/F13530/X032/R2108/001/TECH	9720 - Trade and Other Payable Non-	981 000.00			
D0001/I092977/F13642/X098/R0071/001/PLAN	9720 - Trade and Other Payable Non-	2 004 000.00			
D0001/I093037/F0001/X006/R0071/001/COMM	9720 - Trade and Other Payable Non-	2 004 000.00			0.00
D0001/I093783/F0001/X049/R0070/001/FINA	9750 - Output VAT [Liabilities - Curren	694.78			684.78
D0001/I093866/F0001/X006/R0071/001/COMM	9200 - Consumer Deposits [Liabilities -	140 948.29			85,599.29
D0001/I0944824/F0001/X049/R0071/001/FINA	9200 - Consumer Deposits [Liabilities -	2 813 994.50			2,813,994.50
D0001/I09499/F0001/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	860.00			513.04
D0001/I09281/F0928/X054/R0070/001/CORP	9710 - Trade and Other Payable Exch	25 083 206.32			7,791,832.30
D0001/I09222/F0001/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	10 048 000.00			9,865,000.00
D0001/I09223/F0001/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	0.04			0.04
D0001/I0932727/F0001/X049/R0071/001/FINA	9710 - Trade and Other Payable Exch	150 460 792.91			149,774,775.41
D0001/I09389/F0001/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	1 592 072.32			1,592,072.32
D0001/I09395/F0001/X049/R0071/001/FINA	9710 - Trade and Other Payable Exch	83 320.59			224,157.12
D0001/I09395/F0001/X049/R0071/001/FINA	9710 - Trade and Other Payable Exch	8 923 754.02			9,061,254.02
D0001/I09395/F0001/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	2.15			3,632,375.56
D0001/I09396/F0041/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	4 209 096.43			3,393,505.36
D0001/I093987/F0041/X046/R0070/001/CORP	9710 - Trade and Other Payable Exch	152 080 160.32			48,259,402.79
D0001/I093988/F0041/X049/R0070/001/FINA	9710 - Trade and Other Payable Exch	13 164 106.45			13,027,263.13
D0001/I093988/F0041/X049/R0071/001/FINA	9710 - Trade and Other Payable Exch	647 440.96			642,238.96
D0001/I093988/F0041/X132/R0070/001/COMM	9710 - Trade and Other Payable Exch	124 977 520.53			30,909,428.51

Balance Sheet

Account	Debits	Credits	Debits	Credits	Account Type
D0001/IL53993/F0041/X047/R007/001/F/INA	36,440,253.87				9710 - Trade and Other Payable Exch:
D0001/IL53994/F0041/X049/R007/1/001/F/INA	12,023,748.20				9710 - Trade and Other Payable Exch:
D0001/IL5395/F0041/X047/R007/0/001/F/INA	8,116,874.17				9710 - Trade and Other Payable Exch:
D0001/IL5396/F0041/X049/R007/0/001/F/INA	638,961.84				9710 - Trade and Other Payable Exch:
D0001/IL53966/F0041/X049/R007/0/001/F/INA	87,411.50				9710 - Trade and Other Payable Exch:
D0001/IL5396/F0041/X132/R007/1/001/COMM	436,603.33				9710 - Trade and Other Payable Exch:
D0001/IL53997/F0041/X049/R007/1/001/F/INA	545,405.00				9710 - Trade and Other Payable Exch:
D0001/IL53998/F0041/X049/R007/0/001/F/INA	449,422.38				9710 - Trade and Other Payable Exch:
D0001/IL53999/F0041/X046/R007/0/001/CORP	14,894,204.47				9710 - Trade and Other Payable Exch:
D0001/IL54000/F0041/X046/R007/0/001/F/INA	10,282,413.98				9710 - Trade and Other Payable Exch:
D0001/IL54000/F0041/X049/R007/0/001/F/INA	2,352,277.79				9710 - Trade and Other Payable Exch:
D0001/IL54005/F0001/X112/R007/1/001/PROT	6,549,559.05				9710 - Trade and Other Payable Exch:
D0001/IL54005/F0041/X049/R007/0/001/F/INA	1,242,273.25				9710 - Trade and Other Payable Exch:
D0001/IL54010/F0041/X047/R007/0/001/F/INA	76,153.60				9710 - Trade and Other Payable Exch:
D0001/IL54011/F0041/X049/R007/0/001/F/INA	45,501.10				9710 - Trade and Other Payable Exch:
D0001/IL54014/F0041/X049/R007/1/001/F/INA	1,240.35				9710 - Trade and Other Payable Exch:
D0001/IL54041/F0001/X049/R007/1/001/F/INA	4,458,281.77				9710 - Trade and Other Payable Exch:
D0001/ILN00004/F0001/X049/R007/0/001/F/INA	385,541,871.54				9910 - Accumulated Surplus/(Deficit) (I
D0001/ILN00006/F0001/X049/R007/0/001/F/INA	0.05				9910 - Accumulated Surplus/(Deficit) (I
D0001/ILN00048/F0001/X049/R007/0/001/F/INA	122,732,313.12				9940 - Reserves and Funds [Net Asse
C0001/IL53994/F0041/X049/R007/1/001/CONTRA		3,890,484.91			9710 - Trade and Other Payable Exch:
5,878,659,988.90	5,878,659,988.89	4,144,178,195.96	4,144,178,195.96		
D0001/IR00046/F3618/X049/R007/1/001/F/INA					3000 - Transfers and Subsidies [Rever
D0001/IR006863/F13530/X035/R007/1/001/TECH					3000 - Transfers and Subsidies [Rever
D0001/IR007141/F2496/X049/R2852/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR007141/F2497/X049/R215/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR007144/F2496/X049/R007/0/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR007144/F2497/X049/R211/0/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR007145/F2496/X049/R007/1/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR007149/F0041/X049/R2851/001/F/INA					3100 - Property Rates by Usage [Reve
D0001/IR009611/F0047/X024/R007/1/001/COMM					1500 - Sales of Goods and Rendering
D0001/IR009828/F0928/X049/R007/1/001/F/INA					1500 - Service Charges [Revenue - Ex
D0001/IR00992/F0930/X132/R007/1/001/COMM					1600 - Service Charges [Revenue - Ex
D0001/IR01012/F0042/X032/R007/1/001/TECH					2100 - Fines, Penalties and Forfeits [R
D0001/IR01014/F0042/X049/R007/1/001/F/INA					2100 - Fines, Penalties and Forfeits [R
D0001/IR01014/F0042/X049/R007/1/001/F/INA					2100 - Fines, Penalties and Forfeits [R
D0001/IR010612/F2494/X049/R007/1/001/F/INA					1100 - Interest, Dividend and Rent on
D0001/IR01063/F2495/X049/R007/1/001/F/INA					1100 - Interest, Dividend and Rent on
D0001/IR01065/F2495/X101/R007/0/001/PLAN					1100 - Interest, Dividend and Rent on
D0001/IR01068/F2495/X049/R007/1/001/F/INA					1100 - Interest, Dividend and Rent on
D0001/IR01088/F0046/X046/R007/1/001/CORP					1400 - Rental from Fixed Assets [Reve
D0001/IR01100/F0046/X049/R2104/001/F/INA					1400 - Rental from Fixed Assets [Reve
D0001/IR01115/F0928/X032/R007/1/001/TECH					1600 - Service Charges [Revenue - Ex
D0001/IR01116/F0928/X032/R007/1/001/TECH					1600 - Service Charges [Revenue - Ex
D0001/IR01124/F0928/X032/R007/0/001/ELEC					1600 - Service Charges [Revenue - Ex
D0001/IR01128/F0928/X049/R007/1/001/F/INA					1600 - Service Charges [Revenue - Ex
D0001/IR01129/F0928/X049/R007/1/001/F/INA					1600 - Service Charges [Revenue - Ex
73,763,792.11	84,850,619.95				

Income Statement

Net Profit

Account	Account Type	Debits	Credits	PY Debits	PY Credits
D0001/R01132/F0928/X049/R0071/001/FINA	1600 - Service Charges [Revenue - Ex	120,801.51		214,068.71	
D0001/R01141/F0042/X153/R2104/001/P/ROT	2100 - Fines, Penalties and Forfeits [R	29,750.00		27,150.00	
D0001/R01143/F2495/X049/R0071/001/FINA	2200 - Interest, Dividend and Rent on	1,005,126.43		1,367,039.18	
D0001/R01294/F0928/X049/R0070/001/FINA	1600 - Service Charges [Revenue - Ex	12,683.28		3,029,986.59	
D0001/R01300/F0928/X049/R0070/001/FINA	1600 - Service Charges [Revenue - Ex	2,608.70		10,515,304.77	
D0001/R01300/F0928/X049/R0070/001/FINA	1600 - Service Charges [Revenue - Ex	13,778,514.14		10,515,304.77	
D0001/R01410/F0044/X098/R0071/001/PLAN	1200 - Licenses or Permits [Revenue -	58,176.98		80,444.88	
D0001/R01412/F13643/X006/R0071/001/COMM	1300 - Operational Revenue [Revenue	995,970.64		2,216.50	
D0001/R01419/F0045/X049/R0071/001/FINA	1300 - Operational Revenue [Revenue	8,376.39		40,083,182.56	
D0001/R01425/F0045/X049/R0071/001/FINA	1300 - Operational Revenue [Revenue	54,844.74		173,832.34	
D0001/R01429/F0047/X101/R0071/001/PLAN	1500 - Sales of Goods and Rendering	146,303.70		26,159.15	
D0001/R01433/F0047/X004/R0070/001/COMM	1500 - Sales of Goods and Rendering	47,472.22		56,913.02	
D0001/R01435/F0045/X049/R0071/001/FINA	1500 - Sales of Goods and Rendering	85,843.47		1,800.00	
D0001/R01435/F0047/X049/R0071/001/FINA	1500 - Sales of Goods and Rendering	20,315.42		11,127.85	
D0001/R01531/F0039/X049/R0071/001/FINA	1300 - Operational Revenue [Revenue	1,100.00		3,200.00	
D0001/R01674/F0791/X099/R0071/001/TECH	3000 - Transfers and Subsidies [Reven	5,054,899.72		4,864,159.53	
D0001/R01674/F1182/X049/R0070/001/FINA	3000 - Transfers and Subsidies [Reven	19,326,465.09		2,014,329.84	
D0001/R0202310/F1169/X049/R0070/001/CORP	3000 - Transfers and Subsidies [Reven	3,945,029.52		4,214,408.24	
D0001/R0202318/F1177/X049/R2104/001/FINA	3000 - Transfers and Subsidies [Reven	1,615,018.99		9,882,653.57	
D0001/R02344/F0041/X049/R0071/001/FINA	3000 - Transfers and Subsidies [Reven	155,614,000.00		7,902,332.16	
D0001/R024202/F0044/X105/R0070/001/P/ROT	1000 - Agency Services [Revenue - Ex	875,030.00		883,190.00	
D0001/Z00098/F0001/X101/R0071/001/PLAN	6000 - Disposal of Fixed and Intangibl	3,165.22			
O0001/E00026/F0041/X049/R0070/001/FINA	4200 - Contracted Services [Expenditu	997,869.03		28,996.17	
O0001/E00030/F0001/X052/R0071/001/FINA	4400 - Depreciation and Amortisation [	3,372.36		2,855.00	
O0001/E00036/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Exp	6,010,992.85		4,864,159.53	
O0001/E00036/F0041/X016/R0070/001/COMM	4900 - Employee Related Cost [Exp			2,014,329.84	
O0001/E00036/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Exp	4,966,416.38		4,214,408.24	
O0001/E00036/F0041/X046/R0070/001/CORP	4900 - Employee Related Cost [Exp	10,797,331.59		9,882,653.57	
O0001/E00036/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Exp	8,432,384.63		7,902,332.16	
O0001/E00036/F0041/X049/R0071/001/FINA	4900 - Employee Related Cost [Exp	920,413.28		711,481.89	
O0001/E00036/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Exp	233,694.12		221,721.18	
O0001/E00036/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Exp	2,497,334.36		2,300,328.05	
O0001/E00036/F0041/X058/R0070/001/FINA	4900 - Employee Related Cost [Exp	582,036.68		616,131.84	
O0001/E00036/F0041/X081/R0070/001/M/MG/R	4900 - Employee Related Cost [Exp	859,673.93		748,766.84	
O0001/E00036/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Exp	3,381,909.20		3,253,887.46	
O0001/E00036/F0041/X105/R0070/001/P/ROT	4900 - Employee Related Cost [Exp	11,392,931.11		11,582,764.70	
O0001/E00036/F0041/X106/R0070/001/P/ROT	4900 - Employee Related Cost [Exp	2,308,406.07		2,395,781.63	
O0001/E00036/F0041/X120/R0070/001/TECH	4900 - Employee Related Cost [Exp	790,930.12		1,266,443.39	
O0001/E00036/F0041/X129/R0071/001/TECH	4900 - Employee Related Cost [Exp	6,630.00		206,789.00	
O0001/E00036/F1169/X105/R0070/001/P/ROT	4900 - Employee Related Cost [Exp	3,945,029.26		306,893.48	
O0001/E00036/F1169/X129/R0070/001/TECH	4900 - Employee Related Cost [Exp	10,914.00		263,536.13	
O0001/E00038/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Exp	291,438.44		346,558.23	
O0001/E00038/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Exp	399,950.39		914,081.40	
O0001/E00038/F0041/X046/R0070/001/CORP	4900 - Employee Related Cost [Exp	868,265.33		624,006.83	
O0001/E00038/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Exp	551,120.64			

Account	Account Type	Debits	Credits	PY Debits	PY Credits
00001/IE00038/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Expn	36,273.89		33,608.83	
00001/IE00038/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Expn	380,087.94		332,357.86	
00001/IE00038/F0041/X058/R0070/001/FINA	4900 - Employee Related Cost [Expn	89,725.80		76,812.17	
00001/IE00038/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	124,189.13		88,451.26	
00001/IE00038/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	915,092.87		960,873.91	
00001/IE00038/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	257,183.22		181,014.97	
00001/IE00038/F0041/X120/R0070/001/TECH	4900 - Employee Related Cost [Expn	109,886.14		185,831.35	
00001/IE00040/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expn	3,857.82		3,172.24	
00001/IE00040/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	1,877.70		1,922.40	
00001/IE00040/F0041/X045/R0070/001/CORP	4900 - Employee Related Cost [Expn	4,233.36		3,920.40	
00001/IE00040/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expn	2,947.42		2,786.40	
00001/IE00040/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Expn	204.84		194.40	
00001/IE00040/F0041/X052/R0070/001/FINA	4900 - Employee Related Cost [Expn	68.28		64.80	
00001/IE00040/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Expn	443.82		388.80	
00001/IE00040/F0041/X058/R0070/001/PLAN	4900 - Employee Related Cost [Expn	170.70		194.40	
00001/IE00040/F0041/X081/R0070/001/MMG	4900 - Employee Related Cost [Expn	159.32		129.60	
00001/IE00040/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	830.74		842.40	
00001/IE00040/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	5,883.46		5,711.72	
00001/IE00040/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	1,160.76		1,134.00	
00001/IE00040/F0041/X120/R0070/001/TECH	4900 - Employee Related Cost [Expn	409.68		378.00	
00001/IE00043/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expn	485,979.30		434,050.02	
00001/IE00043/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	493,436.14		480,027.52	
00001/IE00043/F0041/X045/R0070/001/CORP	4900 - Employee Related Cost [Expn	835,762.80		837,924.00	
00001/IE00043/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expn	616,158.30		569,357.88	
00001/IE00043/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Expn	60,728.40		57,129.84	
00001/IE00043/F0041/X052/R0070/001/FINA	4900 - Employee Related Cost [Expn	21,153.60		19,695.60	
00001/IE00043/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Expn	127,555.40		113,670.24	
00001/IE00043/F0041/X058/R0070/001/FINA	4900 - Employee Related Cost [Expn	62,054.06		62,758.80	
00001/IE00043/F0041/X081/R0070/001/MMG	4900 - Employee Related Cost [Expn	42,928.80		37,447.20	
00001/IE00043/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	222,120.14		213,455.04	
00001/IE00043/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	1,079,699.23		1,046,778.12	
00001/IE00043/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	270,978.30		253,617.90	
00001/IE00043/F0041/X129/R0070/001/TECH	4900 - Employee Related Cost [Expn	80,780.40		83,229.00	
00001/IE00044/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expn	879,471.00		799,102.48	
00001/IE00044/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	861,217.92		854,443.77	
00001/IE00044/F0041/X046/R0070/001/CORP	4900 - Employee Related Cost [Expn	1,868,579.75		1,963,771.64	
00001/IE00044/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expn	1,739,825.85		1,640,460.08	
00001/IE00044/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Expn	234,206.01		216,999.97	
00001/IE00044/F0041/X052/R0070/001/FINA	4900 - Employee Related Cost [Expn	72,375.06		68,667.06	
00001/IE00044/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Expn	679,162.42		604,728.36	
00001/IE00044/F0041/X058/R0070/001/FINA	4900 - Employee Related Cost [Expn	167,632.02		169,543.66	
00001/IE00044/F0041/X081/R0070/001/MMG	4900 - Employee Related Cost [Expn	193,778.85		170,947.40	
00001/IE00044/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	778,802.90		776,044.05	
00001/IE00044/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	2,271,630.99		2,141,834.09	
00001/IE00044/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	479,026.26		445,513.87	
00001/IE00044/F0041/X129/R0070/001/TECH	4900 - Employee Related Cost [Expn	217,706.59		298,916.70	
00001/IE00044/F0041/X129/R0070/001/TECH	4900 - Employee Related Cost [Expn			59,702.04	

Account	Account Type	Debits	Credits	PY Debits	PY Credits
00001/E00045/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expn	87,334.89		70,948.95	
00001/E00045/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	29,295.96		30,155.04	
00001/E00045/F0041/X046/R0070/001/TECH	4900 - Employee Related Cost [Expn	59,398.32		57,094.12	
00001/E00045/F0041/X049/R0070/001/TECH	4900 - Employee Related Cost [Expn	44,193.34		43,116.83	
00001/E00045/F0041/X051/R0070/001/TECH	4900 - Employee Related Cost [Expn	3,188.16		3,188.16	
00001/E00045/F0041/X052/R0070/001/TECH	4900 - Employee Related Cost [Expn	1,062.72		1,062.72	
00001/E00045/F0041/X054/R0070/001/TECH	4900 - Employee Related Cost [Expn	6,765.88		6,376.32	
00001/E00045/F0041/X058/R0070/001/TECH	4900 - Employee Related Cost [Expn	2,656.80		3,188.16	
00001/E00045/F0041/X081/R0070/001/COMMGR	4900 - Employee Related Cost [Expn	2,479.68		2,125.44	
00001/E00045/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	12,654.00		13,382.82	
00001/E00045/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	71,852.88		74,710.82	
00001/E00045/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	17,835.62		18,154.70	
00001/E00045/F0041/X129/R0070/001/TECH	4900 - Employee Related Cost [Expn	6,242.37		5,978.80	
4900 - Employee Related Cost [Expn		6,242.37		5,978.80	
00001/E00045/F0041/X129/R0071/001/TECH	4900 - Employee Related Cost [Expn	1,400.01		1,195.76	
00001/E00059/F0041/X046/R0071/001/TECH	4710 - Operational Cost [Expenditure]	1,400.01		1,195.76	
00001/E00071/F0041/X044/R0070/001/COMM	4800 - Remuneration of Councilors [E	2,800.00		18,000.00	
00001/E00121/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expn	19,500.00		18,000.00	
00001/E00121/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	20,700.00		20,700.00	
00001/E00121/F0041/X046/R0070/001/TECH	4900 - Employee Related Cost [Expn	51,700.00		42,400.00	
00001/E00121/F0041/X049/R0070/001/TECH	4900 - Employee Related Cost [Expn	49,800.00		38,850.00	
00001/E00121/F0041/X054/R0070/001/TECH	4900 - Employee Related Cost [Expn	3,000.00		3,000.00	
00001/E00121/F0041/X052/R0070/001/TECH	4900 - Employee Related Cost [Expn	2,100.00		4,990.00	
00001/E00121/F0041/X054/R0070/001/TECH	4900 - Employee Related Cost [Expn	17,520.00		14,450.00	
00001/E00121/F0041/X058/R0070/001/TECH	4900 - Employee Related Cost [Expn	3,000.00		3,000.00	
00001/E00121/F0041/X081/R0070/001/COMMGR	4900 - Employee Related Cost [Expn	6,900.00		6,900.00	
00001/E00121/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	23,800.00		30,000.00	
00001/E00121/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	21,174.00		21,174.00	
4900 - Employee Related Cost [Expn		21,174.00		21,174.00	
00001/E00126/F0041/X022/R0070/001/TECH	4900 - Employee Related Cost [Expn	201,373.89		165,517.98	
00001/E00126/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expn	325,690.46		315,008.58	
00001/E00126/F0041/X046/R0070/001/TECH	4900 - Employee Related Cost [Expn	675,816.68		745,293.81	
00001/E00126/F0041/X049/R0070/001/TECH	4900 - Employee Related Cost [Expn	696,927.90		593,649.58	
00001/E00126/F0041/X051/R0070/001/TECH	4900 - Employee Related Cost [Expn	63,791.70		62,562.70	
00001/E00126/F0041/X054/R0070/001/TECH	4900 - Employee Related Cost [Expn	384,038.90		341,410.10	
00001/E00126/F0041/X058/R0070/001/TECH	4900 - Employee Related Cost [Expn	61,631.70		61,631.70	
00001/E00126/F0041/X081/R0070/001/COMMGR	4900 - Employee Related Cost [Expn	132,745.20		136,789.20	
00001/E00126/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expn	366,409.39		405,722.98	
00001/E00126/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expn	1,290,501.90		1,268,499.90	
00001/E00126/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expn	5,264.00		595.00	
00001/E00126/F0041/X129/R0070/001/TECH	4900 - Employee Related Cost [Expn	48,230.10		87,706.65	
4900 - Employee Related Cost [Expn		48,230.10		87,706.65	
00001/E00156/F0041/X049/R0071/001/TECH	4000 - Bad Debts Written Off [Expn	1,688,596.67		1,254,970.62	
4000 - Bad Debts Written Off [Expn		1,688,596.67		1,254,970.62	
00001/E00531/F0041/X044/R0071/001/COMMGR	4600 - Inventory Consumed [Expn	3,118,067.22		25,739.52	
00001/E00531/F0041/X049/R0071/001/TECH	4600 - Inventory Consumed [Expn	160,005.30		105,823.30	
4600 - Inventory Consumed [Expn		160,005.30		105,823.30	
00001/E00534/F0041/X032/R0070/001/TECH	4600 - Inventory Consumed [Expn			7,819.90	
4600 - Inventory Consumed [Expn				7,819.90	
00001/E00534/F0041/X046/R0071/001/TECH	4600 - Inventory Consumed [Expn			549.00	
4600 - Inventory Consumed [Expn				549.00	

Income Statement

Account	Account Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
00001/E00534/F0041/X101/R0070/001/PLAN	4600 - Inventory Consumed [Expenditu			1,080.00	
00001/E00547/F0041/X049/R0071/001/FINA	4700 - Operating Leases [Expenditure]		89,370.00		
00001/E00547/F0041/X050/R0071/001/TECH	4700 - Operating Leases [Expenditure]		2,754,002.29	3,931,885.34	
00001/E00559/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		56,048.60	100,958.18	
00001/E00561/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		144,570.00	163,609.00	
00001/E00567/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		3,224,322.70	1,466,617.89	
00001/E00571/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]		3,162,360.00	1,370,070.00	
00001/E00571/F0041/X046/R0070/001/CORP	4710 - Operational Cost [Expenditure]			43,724.20	
00001/E00571/F0041/X132/R0070/001/COMMM	4710 - Operational Cost [Expenditure]		203,182.50	186,810.00	
00001/E00571/F0041/X132/R0070/001/TECH	4710 - Operational Cost [Expenditure]		88,342.74		
00001/E00571/F0041/X132/R0070/001/TECH	4710 - Operational Cost [Expenditure]		53,987.23		
00001/E00573/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		14,665.00		
00001/E00579/F0041/X006/R0071/001/COMMM	4710 - Operational Cost [Expenditure]		391,304.74		
00001/E00579/F0041/X105/R0070/001/PRORT	4710 - Operational Cost [Expenditure]		196,000.00		
00001/E00583/F0041/X024/R0071/001/COMMM	4710 - Operational Cost [Expenditure]		3,903.44	18,537.95	
00001/E00583/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]		3,844.56	3,709.39	
00001/E00583/F0041/X044/R0071/001/COMMYR	4710 - Operational Cost [Expenditure]		783.83	673.71	
00001/E00583/F0041/X046/R0070/001/CORP	4710 - Operational Cost [Expenditure]		33,636.24	15,236.80	
00001/E00583/F0041/X046/R0070/001/INTE	4710 - Operational Cost [Expenditure]		1,008.78		
00001/E00583/F0041/X049/R0071/001/FINA	4710 - Operational Cost [Expenditure]		99,180.29	44,680.14	
00001/E00583/F0041/X105/R0070/001/PRORT	4710 - Operational Cost [Expenditure]		3,449.55	36,654.83	
00001/E00583/F0041/X123/R0071/001/COMMM	4710 - Operational Cost [Expenditure]		40,000.00	41,800.00	
00001/E00592/F0041/X044/R0070/001/COMYYR	4710 - Operational Cost [Expenditure]		3,290.00	1,600.00	
00001/E00595/F0041/X006/R0070/001/COMMM	4710 - Operational Cost [Expenditure]		99,979.93	81,386.65	
00001/E00595/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]		43,876.31	47,322.86	
00001/E00595/F0041/X046/R0070/001/CORP	4710 - Operational Cost [Expenditure]		107,600.87	102,480.30	
00001/E00595/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		94,011.93	89,556.63	
00001/E00595/F0041/X051/R0070/001/CORP	4710 - Operational Cost [Expenditure]		8,178.85	7,615.49	
00001/E00595/F0041/X052/R0070/001/FINA	4710 - Operational Cost [Expenditure]		2,332.98	2,209.74	
00001/E00595/F0041/X054/R0070/001/CORP	4710 - Operational Cost [Expenditure]		26,014.37	22,892.85	
00001/E00595/F0041/X058/R0070/001/M/MGR	4710 - Operational Cost [Expenditure]		6,461.28	6,765.62	
00001/E00595/F0041/X081/R0070/001/M/MGR	4710 - Operational Cost [Expenditure]		9,358.38	8,325.48	
00001/E00595/F0041/X098/R0070/001/PLAN	4710 - Operational Cost [Expenditure]		35,124.90	35,620.80	
00001/E00595/F0041/X105/R0070/001/PRORT	4710 - Operational Cost [Expenditure]		124,434.77	121,764.05	
00001/E00595/F0041/X120/R0070/001/TECH	4710 - Operational Cost [Expenditure]		21,610.93	19,864.96	
00001/E00595/F0041/X129/R0070/001/TECH	4710 - Operational Cost [Expenditure]		8,376.81	11,056.68	
00001/E00604/F0041/X049/R0071/001/FINA	4710 - Operational Cost [Expenditure]		130,000.00	2,215.74	
00001/E00607/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]			406,582.28	
00001/E00607/F0041/X050/R0071/001/TECH	4710 - Operational Cost [Expenditure]		2,629,891.07	1,896,905.18	
00001/E00607/F0041/X132/R0070/001/TECH	4710 - Operational Cost [Expenditure]		200,000.00	38,986.60	
00001/E00609/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]		8,006.00		
00001/E00631/F0041/X101/R0070/001/PLAN	4200 - Contracted Services [Expenditu		77,220.00	206,638.00	
00001/E00650/F0041/X032/R0070/001/TECH	4200 - Contracted Services [Expenditu		3,140,957.47		
00001/E00650/F0041/X049/R0071/001/FINA	4200 - Contracted Services [Expenditu		31,117.42		
00001/E00651/F0041/X049/R0071/001/FINA	4200 - Contracted Services [Expenditu		24,964.00		
00001/E00673/F0041/X039/R0070/001/COMMM	4200 - Contracted Services [Expenditu		58,400.00	74,093.14	
00001/E00683/F0041/X132/R0071/001/COMMM	4200 - Contracted Services [Expenditu		11,294.88		

Account	Account Type	Debits	Credits	PY Debits	PY Credits
00001/E00695/F0041/X132/R0070/001/COMM	4200 - Contracted Services [Expenditu	3,360,760.00		2,434,960.00	
00001/E00695/F0041/X132/R0070/001/COMM	4200 - Contracted Services [Expenditu			1,156,461.80	
00001/E00709/F0001/X047/R0071/001/FINA	4400 - Depreciation and Amortisation [	199,380.67		190,767.08	
00001/E00711/F0001/X047/R0071/001/FINA	4400 - Depreciation and Amortisation [	82,926.27		38,487.36	
00001/E00715/F0001/X047/R0071/001/FINA	4400 - Depreciation and Amortisation [	151,264.62		139,041.92	
00001/E00723/F0001/X047/R0071/001/FINA	4400 - Depreciation and Amortisation [	39,776.70		34,623.17	
00001/E00735/F0041/X049/R0070/001/FINA	4520 - Interest, Dividends and Rent on	574,069.59		3,048,909.27	
00001/E00756/F0041/X008/R0070/001/COMM	4710 - Operational Cost [Expenditure]			42,779.43	
00001/E00759/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]	72,160.54		91,544.33	
00001/E00764/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]	30,000.00		62,700.00	
00001/E00772/F0041/X054/R0070/001/CORP	4710 - Operational Cost [Expenditure]	1,279,069.56		2,496,934.74	
00001/E00787/F0041/X044/R0070/001/OMYR	4710 - Operational Cost [Expenditure]	201,067.85		262,919.31	
00001/E00787/F0041/X049/R0071/001/FINA	4710 - Operational Cost [Expenditure]			24,967.07	
00001/E00792/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]			730,171.30	
00001/E00805/F0041/X049/R0070/001/FINA	4710 - Operational Cost [Expenditure]	2,468,269.40		2,237,359.24	
00001/E00836/F0041/X049/R0071/001/FINA	4200 - Contracted Services [Expenditu			351,904.64	
00001/E00841/F0041/X049/R0070/001/FINA	4200 - Contracted Services [Expenditu	1,200.00			
00001/E01317/F0041/X049/R0071/001/FINA	5400 - Transfers and Subsidies [Exper			217,000.00	
00001/E01321/F0041/X049/R0071/001/FINA	5400 - Transfers and Subsidies [Exper			42,160.00	
00001/E01521/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expen	6,398.46		24,070.62	
00001/E01521/F0041/X046/R0070/001/CORP	4900 - Employee Related Cost [Expen	31,992.30		40,470.80	
00001/E01521/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expen	26,660.25		21,247.17	
00001/E01521/F0041/X051/R0070/001/CORP	4900 - Employee Related Cost [Expen	6,398.46		6,070.62	
00001/E01521/F0041/X054/R0070/001/CORP	4900 - Employee Related Cost [Expen	12,796.92		14,164.78	
00001/E01521/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expen	25,593.84		28,329.56	
00001/E01521/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expen	12,796.92		14,164.78	
00001/E01521/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expen	6,398.46		6,070.62	
00001/E01530/F0041/X098/R0070/001/PLAN	4900 - Employee Related Cost [Expen	214,393.84		59,913.60	
00001/E01530/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expen	92,019.30		548,040.86	
00001/E01530/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expen	31,930.20		117,731.26	
00001/E01530/F0041/X120/R0070/001/TECH	4900 - Employee Related Cost [Expen	32,078.40		66,285.90	
00001/E01535/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expen	22,253.70		76,280.57	
00001/E01535/F0041/X049/R0071/001/FINA	4900 - Employee Related Cost [Expen	495,475.14		293.08	
00001/E01535/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expen	28,592.39		306,465.22	
00001/E03969/F0041/X006/R0070/001/COMM	4900 - Employee Related Cost [Expen	7,275.90		72,003.02	
00001/E03969/F0041/X032/R0070/001/TECH	4900 - Employee Related Cost [Expen	7,528.18		19,452.56	
00001/E03969/F0041/X046/R0070/001/CORP	4900 - Employee Related Cost [Expen	274,456.90		23,812.83	
00001/E03969/F0041/X105/R0070/001/PROT	4900 - Employee Related Cost [Expen			126,019.41	
00001/E03969/F0041/X106/R0070/001/PROT	4900 - Employee Related Cost [Expen	299,232.00		8,918.69	
00001/E06059/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expen	3,000.00		286,223.04	
00001/E06766/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expen	3,000.00		3,000.00	
00001/E06772/F0041/X049/R0070/001/FINA	4900 - Employee Related Cost [Expen	82,042.43		42,254.58	
00001/E07189/F0041/X044/R0070/001/EXEC	4800 - Remuneration of Councilors [E	21,620.00			

Account	Account Type	Debits	Credits	Py Debits	Py Credits
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	30,000.00	30,000.00		
00001/E07206/F0041/X044/R0070/001/OMYR	00001/E07206/F0041/X044/R0070/001/OMYR	551,565.65	551,565.65		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	78,200.00	82,400.00		
00001/E07207/F0041/X044/R0070/001/OMYR	00001/E07207/F0041/X044/R0070/001/OMYR	82,400.00	82,400.00		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	212,533.21	225,833.50		
00001/E07211/F0041/X044/R0070/001/OMYR	00001/E07211/F0041/X044/R0070/001/OMYR	225,833.50	225,833.50		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	15,840.00	8,640.00		
00001/E07218/F0041/X044/R0070/001/OMYR	00001/E07218/F0041/X044/R0070/001/OMYR	8,640.00	8,640.00		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	227,668.20	274,090.77		
00001/E07218/F0041/X044/R0070/001/OMYR	00001/E07218/F0041/X044/R0070/001/OMYR	274,090.77	274,090.77		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	89,672.80	107,948.12		
00001/E07223/F0041/X044/R0070/001/OMYR	00001/E07223/F0041/X044/R0070/001/OMYR	107,948.12	107,948.12		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	4,817,453.15	5,160,748.04		
00001/E07230/F0041/X044/R0070/001/OMYR	00001/E07230/F0041/X044/R0070/001/OMYR	5,160,748.04	5,160,748.04		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	961,830.21	971,199.00		
00001/E07231/F0041/X044/R0070/001/OMYR	00001/E07231/F0041/X044/R0070/001/OMYR	971,199.00	971,199.00		
4800 - Remuneration of Councilors [E	4800 - Remuneration of Councilors [E	1,578,773.23	1,550,927.34		
00001/E07233/F0041/X044/R0070/001/OMYR	00001/E07233/F0041/X044/R0070/001/OMYR	1,550,927.34	1,550,927.34		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	66,400.00	77,466.67		
00001/E07545/F0045/X132/R0071/001/COMM	00001/E07545/F0045/X132/R0071/001/COMM	77,466.67	77,466.67		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	806,873.70	807,488.56		
00001/E07552/F0001/X032/R0071/001/ELEC	00001/E07552/F0001/X032/R0071/001/ELEC	807,488.56	807,488.56		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	222,848.94	257,696.15		
00001/E07553/F0001/X032/R0071/001/ELEC	00001/E07553/F0001/X032/R0071/001/ELEC	257,696.15	257,696.15		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	3,996,529.36	3,040,255.87		
00001/E07587/F0045/X120/R0071/001/RDSM	00001/E07587/F0045/X120/R0071/001/RDSM	3,040,255.87	3,040,255.87		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	259,109.19	287,695.66		
00001/E07589/F0001/X120/R0071/001/RDSM	00001/E07589/F0001/X120/R0071/001/RDSM	287,695.66	287,695.66		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	599,215.16	695,028.31		
00001/E07592/F0045/X132/R0071/001/RDSM	00001/E07592/F0045/X132/R0071/001/RDSM	695,028.31	695,028.31		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	93,101.69	108,618.64		
00001/E07595/F0001/X004/R0071/001/COMM	00001/E07595/F0001/X004/R0071/001/COMM	108,618.64	108,618.64		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	145,629.93	144,945.90		
00001/E07606/F0001/X006/R0071/001/COMM	00001/E07606/F0001/X006/R0071/001/COMM	144,945.90	144,945.90		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	79,420.76	91,357.31		
00001/E07615/F0001/X024/R0071/001/COMM	00001/E07615/F0001/X024/R0071/001/COMM	91,357.31	91,357.31		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	151,815.34	123,264.44		
00001/E07620/F0001/X086/R0071/001/COMM	00001/E07620/F0001/X086/R0071/001/COMM	123,264.44	123,264.44		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	145,173.44	154,744.61		
00001/E07623/F0001/X121/R0071/001/COMM	00001/E07623/F0001/X121/R0071/001/COMM	154,744.61	154,744.61		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	471,603.54	547,764.60		
00001/E07625/F0001/X055/R0071/001/FINA	00001/E07625/F0001/X055/R0071/001/FINA	547,764.60	547,764.60		
4400 - Depreciation and Amortisation [	4400 - Depreciation and Amortisation [	419,909.97	480,349.31		
00001/E07640/F0001/X129/R0071/001/COMM	00001/E07640/F0001/X129/R0071/001/COMM	480,349.31	480,349.31		
4710 - Operational Cost [Expenditure]	4710 - Operational Cost [Expenditure]	1,741,900.00	1,799,200.00		
00004-1/E00586/F0041/X044/R0071/001/OMYR	00004-1/E00586/F0041/X044/R0071/001/OMYR	1,799,200.00	1,799,200.00		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	451,652.18	4200 - Contracted Services [Expenditu		
00008-1/E00634/F13530/X032/R2107/001/TECH	00008-1/E00634/F13530/X032/R2107/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-12/E00634/F13530/X032/R2108/001/TECH	00008-12/E00634/F13530/X032/R2108/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-16/E00634/F13530/X032/R2107/001/TECH	00008-16/E00634/F13530/X032/R2107/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-16/E00634/F13530/X032/R2851/001/TECH	00008-16/E00634/F13530/X032/R2851/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-24/E00681/F13530/X032/R2851/001/TECH	00008-24/E00681/F13530/X032/R2851/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-25/E00634/F13530/X032/R2108/001/TECH	00008-25/E00634/F13530/X032/R2108/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-6/E00634/F13530/X032/R2852/001/TECH	00008-6/E00634/F13530/X032/R2852/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00008-7/E00634/F13530/X032/R2851/001/TECH	00008-7/E00634/F13530/X032/R2851/001/TECH	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	12,000.00	326,650.00		
00013-2/E00677/F0041/X124/R0071/001/COMM	00013-2/E00677/F0041/X124/R0071/001/COMM	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4710 - Operational Cost [Expenditure]	4710 - Operational Cost [Expenditure]	60,400.00	596,120.00		
00016-3/E00604/F0041/X130/R0071/001/COMM	00016-3/E00604/F0041/X130/R0071/001/COMM	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
00016-5/E00604/F0044/X105/R0070/001/PROT	00016-5/E00604/F0044/X105/R0070/001/PROT	4710 - Operational Cost [Expenditure]	4710 - Operational Cost [Expenditure]		
00016-9/E00604/F0041/X032/R0070/001/TECH	00016-9/E00604/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]	4710 - Operational Cost [Expenditure]		
4600 - Inventory Consumed [Expenditu	4600 - Inventory Consumed [Expenditu	3,919.40	3,919.40		
00017-10/E00534/F0041/X123/R0071/001/CONTRA	00017-10/E00534/F0041/X123/R0071/001/CONTRA	4600 - Inventory Consumed [Expenditu	4600 - Inventory Consumed [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	51,677.39	288,755.24		
00017-15/E00641/F0041/X123/R0071/001/COMM	00017-15/E00641/F0041/X123/R0071/001/COMM	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	30,000.00	10,150.00		
00017-16/E00630/F0045/X013/R0071/001/COMM	00017-16/E00630/F0045/X013/R0071/001/COMM	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	56,969.10	50,286.50		
00018-1/E00017/F0041/X081/R0071/001/MMMGR	00018-1/E00017/F0041/X081/R0071/001/MMMGR	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	813,170.30	546,025.71		
00021-1/E00663/F0041/X112/R0071/001/PROT	00021-1/E00663/F0041/X112/R0071/001/PROT	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	345,701.60	2,074,209.60		
00021-1/E00698/F0041/X105/R0070/001/PROT	00021-1/E00698/F0041/X105/R0070/001/PROT	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	1,728,508.00	643,750.00		
00022-2/E00674/F0041/X110/R0070/001/PROT	00022-2/E00674/F0041/X110/R0070/001/PROT	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	341,185.16	2,020,056.20		
00022-4/E00008/F0041/X053/R0071/001/MMMGR	00022-4/E00008/F0041/X053/R0071/001/MMMGR	4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu		
4200 - Contracted Services [Expenditu	4200 - Contracted Services [Expenditu	76,079.50			

Income Statement

Account	Account Type	Debits	Credits	Py Debits	Py Credits
0023-1/E00759/F564/X049/R0070/001/F/INA	4710 - Operational Cost [Expenditure]	1,341.80			
0025-1/E00022/F13645/X098/R0071/001/PLA	4200 - Contracted Services [Expenditure]			336,956.52	
00245-18/E000681/F13530/X032/R2118/001/TECH	4200 - Contracted Services [Expenditure]			230,434.78	
00245-26/E000681/F13530/X032/R2101/001/TECH	4200 - Contracted Services [Expenditure]			178,260.87	
00245-5/E000681/F0786/X032/R2101/001/TECH	4200 - Contracted Services [Expenditure]			43,913.04	
00254-1/E000634/F0041/X032/R0071/001/TECH	4200 - Contracted Services [Expenditure]	55,675.00		603,378.00	
00259-1/E000634/F0041/X032/R0071/001/TECH	4200 - Contracted Services [Expenditure]			99,500.00	
00298-1/E00634/F0041/X032/R0071/001/TECH	4200 - Contracted Services [Expenditure]			38,105.00	
00317-10/E000652/F0041/X049/R0070/001/F/INA	4200 - Contracted Services [Expenditure]			121,500.00	
00365-3/E000594/F0044/X105/R0070/001/P/ROT	4710 - Operational Cost [Expenditure]	5,553.10		117,031.26	
00467-1/E00534/F0041/X123/R0071/001/COMM	4600 - Inventory Consumed [Expenditure]			5,039.20	
00851-1/E00634/F0041/X032/R0071/001/TECH	4200 - Contracted Services [Expenditure]			284,885.00	
01219-1/E00677/F0041/X076/R0071/001/COMM	4200 - Contracted Services [Expenditure]	37,334.44			
01231-4/E00062/F0041/X101/R0070/001/TECH	4710 - Operational Cost [Expenditure]			3,099.00	
01231-6/E000595/F1177/X049/R0071/001/F/INA	4710 - Operational Cost [Expenditure]			120,500.00	
01232-1/E00060/F0041/X006/R0071/001/COMM	4710 - Operational Cost [Expenditure]	6,800.00		24,999.43	
01232-1/E00060/F0041/X044/R0071/001/COMM	4710 - Operational Cost [Expenditure]	39,348.23		26,660.00	
01232-1/E00060/F0041/X044/R0071/001/COMM	4710 - Operational Cost [Expenditure]	26,778.26		6,970.00	
01232-1/E00062/F0041/X046/R0070/001/COMM	4710 - Operational Cost [Expenditure]			1,900.00	
01232-1/E00062/F0041/X093/R0071/001/M/MGR	4710 - Operational Cost [Expenditure]			15,144.66	
01232-1/E00062/F0041/X093/R0071/001/M/MGR	4710 - Operational Cost [Expenditure]			6,198.00	
01232-1/E00144/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]			320.00	
01232-1/E01581/F0041/X093/R0071/001/M/MGR	4710 - Operational Cost [Expenditure]			7,427.61	
01232-10/E01581/F0041/X046/R0071/001/COMM	4710 - Operational Cost [Expenditure]	3,280.00		62,042.00	
01232-19/E00080/F0041/X049/R0071/001/F/INA	4710 - Operational Cost [Expenditure]	8,540.00			
01232-2/E00677/F0041/X079/R0071/001/PLA	4200 - Contracted Services [Expenditure]	28,754.66			
01232-22/E00059/F0041/X081/R0071/001/M/MGR	4710 - Operational Cost [Expenditure]			4,785.00	
01232-23/E00060/F0041/X081/R0070/001/M/MGR	4710 - Operational Cost [Expenditure]	1,330.43		6,950.00	
01232-30/E00060/F0041/X045/R0070/001/EXEC	4710 - Operational Cost [Expenditure]	164,823.67			
01232-35/E00060/F0041/X056/R0070/001/M/MGR	4710 - Operational Cost [Expenditure]	7,546.52			
01232-36/E00060/F0041/X046/R0070/001/COMM	4710 - Operational Cost [Expenditure]	20,000.00		40,570.68	
01232-38/E01581/F0041/X046/R0071/001/COMM	4710 - Operational Cost [Expenditure]	5,857.50			
01232-4/E00060/F0041/X049/R0071/001/F/INA	4710 - Operational Cost [Expenditure]	1,530.00			
01232-42/E00060/F0041/X046/R0070/001/COMM	4710 - Operational Cost [Expenditure]	11,920.00			
01232-48/E00062/F0041/X046/R0070/001/COMM	4710 - Operational Cost [Expenditure]	1,981.66			
01232-47/E00060/F0041/X046/R0070/001/COMM	4710 - Operational Cost [Expenditure]	60,138.95			
01232-54/E00060/F0041/X032/R0070/001/TECH	4710 - Operational Cost [Expenditure]	1,529.00		1,440.00	
01232-8/E00060/F0041/X049/R0071/001/F/INA	4710 - Operational Cost [Expenditure]	19,211.90			
01232-9/E00060/F0041/X049/R0071/001/F/INA	4710 - Operational Cost [Expenditure]	630.00			
01238-11/E000580/F0041/X044/R0071/001/COMM	4710 - Operational Cost [Expenditure]	98,600.00		52,846.96	
01238-5/E000579/F0041/X044/R0071/001/COMM	4710 - Operational Cost [Expenditure]			690,260.00	
01238-7/E000628/F0041/X044/R0071/001/COMM	4200 - Contracted Services [Expenditure]	979,781.41		486,886.98	
01238-8/E000632/F0041/X044/R0071/001/COMM	4200 - Contracted Services [Expenditure]			5,500.00	
01241-1/E000675/F0041/X044/R0070/001/COMM	4200 - Contracted Services [Expenditure]	426,450.00		298,913.04	
01241-3/E000677/F0041/X044/R0070/001/COMM	4200 - Contracted Services [Expenditure]	149,156.13		113,304.70	
01244-14/E000751/F0041/X020/R0070/001/COMM	4710 - Operational Cost [Expenditure]	5,985.00			

Income Statement

Account	Account Type	Debits	Credits	PY Debits	PY Credits
01244-15/1E00317	4710 - Operational Cost [Expenditure]	1,443,269.78			
01244-20/1E00577	4200 - Contracted Services [Expenditure]	40,299.50			
01244-23/1E00317	4710 - Operational Cost [Expenditure]		70,000.00		53,401.73
01244-33/1E00677	4200 - Contracted Services [Expenditure]			4,000.00	
01245-2/1E00571	4710 - Operational Cost [Expenditure]			13,500.00	
01245-6/1E00534	4600 - Inventory Consumed [Expenditure]			999.80	
01255-2/1E00807	4710 - Operational Cost [Expenditure]	4,919.40			
01263-1/1E00531	4600 - Inventory Consumed [Expenditure]	491,748.81			
01265-1/1E00579	4710 - Operational Cost [Expenditure]	487,134.41			
01273-10/1E00059	4710 - Operational Cost [Expenditure]	279,069.00			163,663.48
01273-2/1E00571	4710 - Operational Cost [Expenditure]	52,000.00			
01273-5/1E00677	4200 - Contracted Services [Expenditure]	38,750.00			
01284-1/1E00793	4710 - Operational Cost [Expenditure]	1,808,778.43			150,071.25
01284-1/1E00794	4710 - Operational Cost [Expenditure]	7,287.37			18,000.00
01284-2/1E00794	4710 - Operational Cost [Expenditure]	1,601,691.83			1,519,252.48
01285-1/1E00576	4710 - Operational Cost [Expenditure]	50,574.97			
01285-1/1E00599	4710 - Operational Cost [Expenditure]	238,893.83			303,439.82
01288-1/1E00599	4710 - Operational Cost [Expenditure]	565,076.52			665,049.30
01290-1/1E00649	4200 - Contracted Services [Expenditure]		14,400.00		211,885.04
01293-10/1E00677	4200 - Contracted Services [Expenditure]				
01293-18/1E00677	4200 - Contracted Services [Expenditure]				51,180.00
01293-8/1E00677	4200 - Contracted Services [Expenditure]				
01293-8/1E00677	4200 - Contracted Services [Expenditure]	16,533.50			
01299-1/1E00555	4710 - Operational Cost [Expenditure]	30,669.04			2,230.00
01300-1/1E00017	4200 - Contracted Services [Expenditure]	1,321,833.68			3,293,559.86
01302-1/1E00677	4200 - Contracted Services [Expenditure]	19,950.00			2,157,050.00
01303-1/1E00835	4200 - Contracted Services [Expenditure]	149,802.00			
01303-1/1E00835	4200 - Contracted Services [Expenditure]				170,880.00
01304-1/1E00677	4200 - Contracted Services [Expenditure]	7,972.00			
01304-1/1E00754	4710 - Operational Cost [Expenditure]	2,390,119.00			
01306-1/1E00626	4200 - Contracted Services [Expenditure]				2,800.00
01329-1/1E00026	4200 - Contracted Services [Expenditure]	9,665.39			
01332-8/1E00754	4710 - Operational Cost [Expenditure]	3,420.00			
01333-16/1E00677	4200 - Contracted Services [Expenditure]	49,538.83			
01333-17/1E00754	4710 - Operational Cost [Expenditure]	698,800.00			14,408.43
01333-8/1E00754	4710 - Operational Cost [Expenditure]				9,150.00
01333-9/1E00754	4710 - Operational Cost [Expenditure]				100,000.00
01344-1/1E00060	4710 - Operational Cost [Expenditure]	75,070.00			
01344-6/1E00847	4200 - Contracted Services [Expenditure]	296,350.00			
01344-7/1E00677	4200 - Contracted Services [Expenditure]	7,793.46			
01358-1/1E00586	4710 - Operational Cost [Expenditure]	1,200.00			
01369-3/1E00634	4200 - Contracted Services [Expenditure]	4,034,450.20			19,022,001.83
01488-1/1E00550	4710 - Operational Cost [Expenditure]	1,127,776.00			
01488-1/1E00533	4710 - Operational Cost [Expenditure]	278,604.00			
01550-4/1E00650	4200 - Contracted Services [Expenditure]	474,003.23			105,326.95
01593-8/1E00086	4200 - Contracted Services [Expenditure]	1,649,800.00			3,961,363.82
01912-1/1E00670	4200 - Contracted Services [Expenditure]	100,986.19			
01914-2/1E00670	4200 - Contracted Services [Expenditure]	1,437,000.00			186,668.06

Income Statement

Account	Account Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
02025-1/E00531/F0041/X129/R0071/001/TECH	4600 - Inventory Consumed [Expenditure]		296,000.00	296,000.00	
02025-1/E00651/F0041/X132/R0070/001/TECH	4200 - Contracted Services [Expenditure]		1,708,220.00	1,708,220.00	
02390-1/E00534/F0041/X120/R2110/001/TECH	4600 - Inventory Consumed [Expenditure]	92,850.00		354,480.00	
03119-1/E00631/F0041/X049/R0071/001/FINA	4200 - Contracted Services [Expenditure]	137,275.49			
03119-2/E00655/F0041/X024/R0071/001/COMM	4200 - Contracted Services [Expenditure]	298,759.18			
03523-1/E00534/F0041/X032/R0071/001/TECH	4600 - Inventory Consumed [Expenditure]		288,754.00		
03523-6/E00534/F0041/X032/R0070/001/TECH	4600 - Inventory Consumed [Expenditure]		102,960.09		
03586/E00611/F0928/X032/R0071/001/TECH	4100 - Bulk Purchases [Expenditure]	65,310,636.16		66,978,303.58	
03586/E00767/F0928/X032/R0071/001/TECH	4710 - Operational Cost [Expenditure]	149,107.09		11,921.47	
03589/E00559/F0041/X032/R0071/001/TECH	4710 - Operational Cost [Expenditure]	36,249.00		36,210.00	
03607/IR00992/F0930/X132/R0070/001/COMM	1600 - Service Charges [Revenue - Ex	1,045,203.30		578,523.32	
03613/IR007141/F0041/X049/R2851/001/FINA	3100 - Property Rates by Usage [Revenue]	33,982.98		542,544.25	
03613/IR007145/F2496/X049/R0071/001/FINA	3100 - Property Rates by Usage [Revenue]	59,140.56		2,951.20	
03614/IR007144/F2496/X049/R0071/001/FINA	3100 - Property Rates by Usage [Revenue]	3,562,737.36		3,057,747.93	
03617/IR007144/F2496/X049/R0071/001/FINA	3100 - Property Rates by Usage [Revenue]	1,733,890.86			
Totals		326,831,817.82	326,831,817.82	328,054,984.23	4,472,233,180.19
		6,205,491,806.72	6,205,491,806.71	4,472,233,180.19	4,472,233,180.19

PREPARED BY: ZS Mthembu

SIGNATURE:



DATE: 08-01-2024

REVIEWED BY: PM Nxumalo

SIGNATURE:



DATE: 08-01-2024

APPROVED BY: ET Khoza

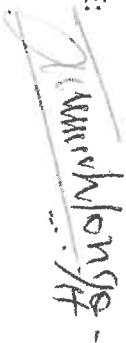
SIGNATURE:



DATE: 08-01-2024

AUTHORISED BY: JH Mhlongo

SIGNATURE:



DATE: 8/1/24



Umundi Local Municipality

Creditors Age Analysis

Report Date: 2023/12/31

Accounts Payable Age Analysis Page 1 of 1

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
ESK002 (ESKOM -BULK PURCHASE)	58 678 260.08	18 762 063.32		20 648 062.72		36 850 460.51	11 995 473.30	46 934 319.93
Totals:	58 678 260.08	18 762 063.32		20 648 062.72		36 850 460.51	11 995 473.30	146 934 319.93
% of Balance:	39.94	12.77	0.00	14.05	0.00	25.08	8.16	