



**2023/2024 FINANCIAL YEAR  
MID-YEAR BUDGET ASSESSMENT  
MFMA SECTION 72  
DECEMBER 2023**

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## 1. MAYOR'S REPORT

### 1.1 SUMMARY OF THE PREVIOUS YEAR'S ANNUAL REPORT

#### a) Performance against budgets

The following table shows the operating budget versus actual for the 2021/2022 as well as the 2022/2023 financial years.

	Actual 2021/2022	Actual 2022/2023	Budget 2022/2023
Operating Income	459 856 719	479 660 069	538 615 560
Operating Expenditure	478 831 744	497 588 118	521 062 970

The operating income has increased by 4.13% from 459 857 million to 479 660 million.

The operating expenditure has increased by 3.77% from 478 832 million 497 588 million.

#### b) Percentage of Capital Budget spent

The following table shows the capital budget versus actual for the 2021/2022 as well as the 2022/2023 financial years.

	Budget	Actual	% Spent
2021/2022	86 743 050	62 889 092	72.50
2022/2023	73 830 650	53 990 537	73.12

There were no applications for grant allocation roll overs in 2021/2022 and 2022/2023.

### 1.2 REMEDIAL ACTION TAKEN ON AUDIT OUTCOMES OF PRIOR YEAR

The municipality received a clean audit report for the 2022/2023 financial year. All the audit recommendations are captured, where progress is regularly monitored.

The annual report of the 2022/2023 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight report by Council will be monitored and actioned for correction in the current financial year.

### 1.3 MID-YEAR BUDGET PERFORMANCE ASSESSMENT

The following table reflects the consolidated overview of the budget performance assessment as at 31 December 2023:

	Budget for 6 months (millions)	Actual for 6 months (millions)	% variance
Operating income	269 308	352 798	23.67%
Operating expenditure	260 532	256 282	(-1.66%)
surplus/(deficit)	8 776	90 515	931.39
Capital expenditure	55 077	55 364	(0%)

The explanations of the variances are contained in the executive summary section of this document.

The municipality will have to revise the budget during February 2024 due to material changes in Revenue and Expenditure, as well as on the Capital Budget.

## 2. RESOLUTIONS

### RECOMMENDED

1. That Council take cognizance of the 2023/2024 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act.
2. That in terms of Section 72 (3) of the Municipal Finance Management Act (MFMA) a revised budget for 2023/2024 be submitted to Council to accommodate all new allocations and any other adjustments to the budget, as well as the Service Delivery and Budget Implementation Plan.
3. That in terms of Section 23 (1) of the Municipal Budget and Reporting Regulations, the Adjustments Budget referred to in (2) above be tabled to Council on or before 28 February 2024.

### 3. EXECUTIVE SUMMARY

This in-year report is prepared in terms of the municipal budget and reporting regulations that were promulgated in the Government Gazette No. 32141 of April 2009.

#### 3.1 Operational Revenue and Expenditure

##### 3.1.1 Revenue by Source: (Table C4 – Page 15)

The actual revenue of R 315 891 000 is R 79 651 000 more than the year to date budget amount of R 236 240 000.

Below are the explanations of the variances greater than 10% versus the budget.

##### 3.1.1.1 Sale of Goods and Rendering of Services: the variance of R 133 000 which translates to 16% less than year to date budget is due to the following line items:

Description	Full year Budget	Year to date Budget	Actual Revenue	Year to date Revenue percentage	Full year Revenue percentage
PHOTOCOPYING	637 520	318 760	- 127 776	-40%	-20%
BURIAL FEES	244 760	122 380	- 105 089	-86%	-43%
RATES CERTIFICATES	116 600	58 300	- 41 127	-71%	-35%
GARDEN REFUSE REMOVAL	53 000	26 500	- 15 297	-58%	-29%
	<b>1 051 880</b>	<b>525 940</b>	<b>- 289 290</b>		

These line items will be adjusted accordingly in the adjustments budget on their performance.

**3.1.2 Agency services:** the variance of R 244 000 which translates to 18% less than anticipated is due to number of vehicle licenses being lower than expected as at mid-year 2023. This line item will be adjusted downwards in the adjustments budget.

**3.1.3 Interest earned from Receivables (Service Charges):** the year to date actual of R 1 328 000 is due to the budget on interest for service charges initially allocated to fines, penalties and forfeit and the actual interest transaction took place in a correct line item. The budget for this line item will be corrected in the adjustments budget.

**3.1.4 Interest from External Investments:** the variance of R 1 195 000 which translates to 31% more than year to date budget is due to the amount invested from July to December 2023 generating more interest than anticipated. This line item will be adjusted accordingly in the adjustments budget.

**3.1.5 Operational Revenue (Exchange):** the variance of R88 000 which translates to 67% less than year to date budget is due to actual being less than anticipated for the month of December 2023. The line item with significant budget is Skills Development Levy with a budget of R 239 850 and the amount received to date is R 41 812 which is lower than anticipated. More payments are expected to be received which will reduce the variance as the year progresses.

**3.1.6 Property Rates:** The variance of R 17 511 000 which translates to 47% more than the year to date budget is due to the annual rate being raised in July and payable during the year. The variance will gradually reduce as the year progresses.

- 3.1.7 Fines, penalties and forfeits:** the variance of R 2 754 000 which translates to 75% less than year to date budget is due to the amount of fines issued being less than projected. This line item will be adjusted accordingly in the adjustments budget.
- 3.1.8 Licence and permits (Non-Exchange):** the variance of R 6 000 which translates to 80% less than year to date budget is due to business licenses being valid from January to December, the actual renewals are expected to take place in January 2024.
- 3.1.9 Interest on Property Rates (Non-exchange):** the year to date actual of R 3 273 000 is due to the budget on interest for property rates initially allocated to fines, penalties and forfeit and the actual interest transaction took place in a correct line item. The budget for this line item will be corrected in the adjustments budget.
- 3.1.10 Transfers and Subsidies – Operational:** the variance of R 64 059 000 which translates to 50% more than year to date budget is due to equitable share received in trenches. The first trench was received in July 2023 and the second trench was received in December 2023 and the budget is spread evenly over the 12 months. The variance will gradually reduce as the year progresses.
- 3.1.11 Operational Revenue (Non-exchange):** the year to date actual of R 491 000 is due to the budget for electricity availability charged initially budgeted under service charges under exchange transactions but the actual transaction took place in a correct line item under non-exchange transactions. The budget for this line item will be corrected in the adjustments budget.
- 3.1.12 Other Gains:** The variance on this line is due to the fair value adjustment which takes place in June 2024 as part of the year-end procedures. Based on the audit outcome for 2022/2023, there were number of properties that were reclassified from investment property to land and community assets which will result to a reduction in the projected fair value adjustment. This line item will be adjusted downwards in the adjustment budget.
- 3.1.13 Gains on disposal of Assets:** the variance of R 1 310 000 which translates to 87% less than year to budget is due to deeds transfer for sold properties not being finalised and the amount generated for the municipal auction amounting to R 592 000 received in January 2024 which will be reflected in the February's in-year report. The actual of R190 000 is from the sale of land (ERF1206 Gingindlovu).

### **3.2 Expenditure by Type: (Table C4 – Page 15)**

Below are the explanations of the variances greater than 10% versus the budget.

The actual expenditure of R 256 282 000 is R 4 250 000 less than year to date budget amount of R 260 532 000.

- 3.2.1 Remuneration of councillors:** The variance of R 1 155 000 which translate to 10% more than the budgeted amount is due to back pay as recent upper limits regulations. This line item will be adjusted upwards in the adjustments budget.

**3.2.2 Interest:** the variance of R 557 000 which translates to 30% less than year to date budget is due to the interest for the second loan of R30 000 000 being paid bi-annually in December and June. The year to date actual of R 1 321 000 is made up of R64 000 interest paid for DBSA loan and R 1 257 000 for Nedbank loan paid during December 2023. This line will be adjusted accordingly using the actual amortisation schedule.

**3.2.3 Inventory Consumed:** the variance of R 3 407 000 which translates to 33% less than year to date budget is due to the actual being less than year to date budget and the contributing line items to this variance include amongst others are the following:

Description	Full year Budget	Year to date Budget	Actual Expenditure	Year to date expenditure percentage	Full year expenditure percentage
Buildings	602 180	301 090	222 216	74%	37%
Cleaning Materials	330 740	165 370	113 169	68%	34%
Engineering Generator - Fuel And Oil	150 000	75 000	43 962	59%	29%
Fuel And Oil	9 663 490	4 831 745	2 822 169	58%	29%
Furniture Plant And Equipment	128 550	64 275	23 439	36%	18%
LV And HV Upgrading	174 220	87 110	38 208	44%	22%
Main Offices Generator - Fuel And Oil	150 000	75 000	14 966	20%	10%
Printing And Stationary	994 410	497 205	339 969	68%	34%
SCM Generator - Fuel And Oil	150 000	75 000	25 760	34%	17%
Small Plant And Equipment	272 720	136 360	114 150	84%	42%
Street Lights	534 920	267 460	115 399	43%	22%
	<b>14 208 310</b>	<b>7 104 155</b>	<b>4 261 693</b>		

**3.2.4 Contracted services:** the variance of R 889 000 which translates to 2% more than year to date budget is due to actual being more than year to date budget and the contributing line item(s) to this variance include amongst others are the following:

Description	Full year Budget	Year to date Budget	Actual Expenditure	Year to date expenditure percentage	Full year expenditure percentage
Bank Charges	327 020	163 510	160 124	98%	49%
Cloud Backup	2 500 000	1 250 000	1 744 800	140%	70%
Computer Maintenance	500 000	250 000	237 675	95%	48%
Councillors - Travel And Subsistence	478 350	239 175	311 339	130%	65%
Equitable Share - Cultural Development	392 300	196 150	392 067	200%	100%
Equitable Share - Special Programmes	729 500	364 750	453 874	124%	62%
Equitable Share - Sports Development	646 000	323 000	632 296	196%	98%
Equitable Share - Ward Committee Expenses	3 400 000	1 700 000	1 986 600	117%	58%
Equitable Share - Youth Development	229 000	114 500	126 055	110%	55%
External Audit Fees	2 077 700	1 038 850	1 611 857	155%	78%
Free Electricity	6 500 000	3 250 000	2 869 537	88%	44%
Insurance - Contracted Services	1 320 940	660 470	862 776	131%	65%
Levies - Annual SALGA	2 095 700	1 047 850	2 125 675	203%	101%
LG Finance Management Grant Dora Gr44	397 840	198 920	253 047	127%	64%
Licences	1 500 000	750 000	1 495 272	199%	100%

Loose Tools	181 900	90 950	85 364	94%	47%
Mailing - Monthly Accounts	290 240	145 120	143 440	99%	49%
Protective Clothing	1 466 540	733 270	745 373	102%	51%
Skills Development Levy	2 095 710	1 047 855	908 163	87%	43%
Staff - Travel And Subsistence	1 654 500	827 250	703 092	85%	42%
Strategic Planning - Facilitator	200 000	100 000	170 824	171%	85%
Strategic Planning : Accommodation	421 200	210 600	255 711	121%	61%
Telephone And Cables	842 400	421 200	759 526	180%	90%
Tourism Marketing Material	210 600	105 300	147 463	140%	70%
Training - Councillors	350 000	175 000	345 950	198%	99%
Training Staff Bursaries	800 000	400 000	711 023	178%	89%
IT Licence Fee	694 980	347 490	279 305	80%	40%
Water And Sanitation	1 479 490	739 745	619 354	84%	42%
Transnet Lease MTZ	217 770	108 885	167 493	154%	77%
Weigh Bridge	631 800	315 900	300 000	95%	47%
	<b>34 631 480</b>	<b>17 315 740</b>	<b>21 605 075</b>		

**3.2.5 Transfers and subsidies:** the variance of R 802 000 which translates to 21% more than year to date budget is due to actual being more than year to date budget and the contributing line item(s) to this variance include amongst others are the following:

Description	Full year Budget	Year to date Budget	Actual Expenditure	Year to date expenditure percentage	Full year expenditure percentage
Equitable Share - Community Support Programme	1 330 000	665 000	1 170 103	176%	88%
Equitable Share - Disaster Assistance	1 010 000	505 000	976 109	193%	97%
Social Welfare Grant In Aid	170 000	85 000	170 000	200%	100%
SPCA	165 000	82 500	165 000	200%	100%
Tourism Grant In Aid	240 000	120 000	240 000	200%	100%
Zululand Historical Museum	205 000	102 500	205 000	200%	100%
	<b>3 120 000</b>	<b>1 560 000</b>	<b>2 926 212</b>		

- The grant in aids are paid once a year while the budget is spread evenly over the period of twelve(12) months. The variance will gradually reduce as the year progresses.

## 4 CAPITAL EXPENDITURE

### 4.1 MIG EXPENDITURE

The expenditure on MIG including VAT is R 35 801 338 equivalent to 60% spending in December 2023/2024 financial year.

<b>July-December</b>	<b>December 2023</b>	<b>December 2022</b>
Total Capital Budget	59 616 250	43 535 650
Actual Expenditure to date	35 801 338	23 561 668
Percentage spent of the Budget	<b>60%</b>	<b>54%</b>
<b>Unspent Capital Budget</b>	<b>23 814 912</b>	<b>19 973 982</b>

#### 4.2 ELECTRIFICATION GRANT EXPENDITURE

The expenditure on Electrification Projects (INEP) including VAT is R 1 969 962.05 which translates to 56% spending in December 2023/2024 financial year.

<b>July-December</b>	<b>December 2023</b>	<b>December 2022</b>
Total Capital Budget	3 500 000	-
Actual Expenditure to date	1 969 962	-
Percentage spent of the Budget	<b>56%</b>	<b>0%</b>
<b>Unspent Capital Budget</b>	<b>1 695 561</b>	<b>0</b>

#### 4.3 INFORMAL TRADERS INFRASTRUCTURE GRANT

Expenditure on Informal Enterprises Programme Grant is expected to take place from the third quarter of the financial year.

<b>July-December</b>	<b>December 2023</b>	<b>December 2022</b>
Total Capital Budget	3 000 000	-
Actual Expenditure to date	-	-
Percentage spent of the Budget	<b>0%</b>	<b>0%</b>
<b>Unspent Capital Budget</b>	<b>3 000 000</b>	<b>0</b>

#### 4.4 BORROWINGS

The expenditure on Borrowings including VAT in the month of December 2023 is R 27 548 354 which translates to 92% of total borrowings budget for 2023/24 financial year.

<b>July-December</b>	<b>December 2023</b>	<b>December 2022</b>
Total Capital Budget	30 000 000	-
Actual Expenditure to date	27 548 354	-
Percentage spent of the Budget	<b>92%</b>	<b>0%</b>
<b>Unspent Capital Budget</b>	<b>2 451 645</b>	<b>0</b>

#### 4.5 INTERNALLY FUNDED CAPITAL EXPENDITURE

The expenditure on Internally Funded Projects including VAT is R 3 192 600 equivalent to 23% in the month of December 2023.

July-December	December 2023	December 2022
Total Capital Budget	14 038 440	26 120 000
Actual Expenditure to date	3 192 600	2 970 649
Percentage spent of the Budget	23%	11%
<b>Unspent Capital Budget</b>	<b>10 845 839</b>	<b>23 149 351</b>

- Slow spending on internally generated funds is mainly due to the following projects;
  1. **Rehabilitation of urban roads:** expenditure is currently R1 438 348 against a budget of R 5 850 000 translating to 25% expenditure. This project started in September 2023 and it is expected to be completed within the financial year.
  2. **Storm water project:** this project is in the final stage of the procurement process and it is expected to be completed within the financial year.
  3. **Eshowe cemetery:** expenditure is currently R1 156 839 against a budget of R 4 500 000 translating to 26% expenditure. This project started in March 2023 and it is expected to be completed within the financial year.

#### 4.6 TOTAL CAPITAL EXPENDITURE

Total Capital Expenditure including VAT is R 64 030 668 equivalent to 58% spending in the month of December 2023.

July-December	December 2023	December 2022
Total Capital Budget	110 154 690	69 655 650
Actual Expenditure to date	68 512 254	26 532 317
Percentage spent of the Budget	62%	38%
<b>Unspent Capital Budget</b>	<b>41 642 436</b>	<b>43 123 333</b>

#### 4.7 TOTAL CAPITAL EXPENDITURE AS PER TABLE C5

Total capital expenditure excluding VAT is R 55 363 989 as per Table C5 of C Schedule.

July-December	December 2023	December 2022
Actual Expenditure To Date Including VAT	68 512 2254	4 769 542
Less: VAT	8 936 381	622 114
Less: Vehicle Warranty	4 211 884	0
<b>Total Expenditure (excluding VAT)</b>	<b>55 363 989</b>	<b>4 147 428</b>

## 5 DEBTORS

### 5.1 Debtor's age analysis

SERVICE	CURRENT	30DAYS	60DAYS	90DAYS	120DAYS	150DAYS	180DAYS	360DAYS	360PLUS	TOTAL
SUB TOTAL	9 406 095	6 200 503	4 203 656	3 637 157	4 321 566	21 169 171	2 346 297	8 931 834	69 146 794	129 363 074

Total debtors amount to R129.3 million as at the end of December 2023, current debtors amount to R 15.6 million and debtors that are owing more than 360 days amount R 69.1 million.

### 5.2 Debt collection rate

The debt collection rate is **88.26%** as at the end of December 2023, the lower collection rate is mainly due to annual rates raised in July.

### 5.3 Rebates

Annual Budget	Actual : 31 December 2023	Percentage spent
R 23 595 170	R 21 661 840	91%

### 5.4 Number of customer receiving free electricity

FREE BASIC SERVICES FOR 2023/2024	
	Dec - 23
Rural Areas	5 652
KDS and Eshowe	896
	<b>6 548</b>

### 5.5 Electricity distribution loss

Technical and Non-Technical distribution losses is 5.50% and 10.78% respectively with a total of 16.28%.

### 5.6 Grants Received

Grants received for the month of December 2023 are as follows:

- Expanded Public Works Programme R 1 499 000
- Equitable Share R 80 419 000
- Integrated National Electrification Programme R 1 200 000
- Municipal Infrastructure Grant R 8 000 000

## 5.7 Vat Refund

No VAT refund received for the month of December 2023

## 6 CREDITORS

All valid invoices received were paid within 30 days from date of receipt of such invoices. Outstanding Creditors as of 31 December 2023 were sitting at R 234 740.

## 7 CASH FLOW STATEMENT

The opening balance of cash and cash equivalent at the beginning of December 2023 is R 79 471 000 with an actual inflow of R 108 064 000 and actual outflow of R 54 047 000 and cash and cash at month end of December 2023 is R 133 488 000. Cash balance is R 135 279 000 made up of investments and primary bank account. Unspent grants as of 31 December 2023 amount to R 21 754 000 and the available actual cash as at 31 December 2023 amounts to R 113 525 000.

### 7.1 Cash Coverage Ratio

Cash Coverage Ratio in December 2023 is **3 months** (i.e. the Municipality can continue to operate for approximately 3 months without receiving any cash inflows).

### 7.2 Investments Portfolio: Summary – December 2023

Investments summary per banking institution as at 31 December 2023 were as follows:

CALL ACCOUNT DETAILS	MARKET VALUE : BEGINNING	ACCRUED INTEREST	DEPOSITS	WITHDRAWALS	MARKET VALUE : END
TOTAL INVESTMENTS: STANDARD BANK	43 088 156	32 172	30 000 000	-	73 120 328
TOTAL INVESTMENTS: FNB	21 762 111	147 207	31 012 759	-10 000 084	42 921 993
TOTAL INVESTMENTS: INVESTEC	1 322 267	9 103	-	-	1 331 370
TOTAL NEDBANK	6 960 154	47 587	-	-	7 007 729
<b>TOTAL INVESTMENTS</b>	<b>73 132 688</b>	<b>236 068</b>	<b>61 012 759</b>	<b>-10 000 084</b>	<b>124 381 420</b>

### 7.3 Bank reconciliation

The bank statement shows a closing balance of R 10 897 585 with outstanding payments of R 1 728 292.05 and outstanding deposits of R100 344.34 the cash book balance is R 9 068 949.

## **8 REPAIRS AND MAINTENANCE**

Year to date actual expenditure on repairs and maintenance reflects a total of R 18 944 000 which translates to 94.4 % of year to date total budget of R 20 065 000 on repairs and maintenance in the 6<sup>th</sup> month.

## **9 COST CONTAINMENT IMPLEMENTATION**

The Municipality has made year to date savings in line with the Cost Containment Regulation of R 2 281 000 as at 31<sup>st</sup> of December 2023.

## **10 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFULL EXPENDITURE**

The Municipality did not incur unauthorised Expenditure for the month of December 2023.

The Municipality did not incur Fruitless and Wasteful Expenditure for the month of December 2023

The Municipality incurred an amount of R69 772.80 irregular expenditure that emanate from previous contracts extended following Section 116 of the MFMA.

Kwazulu-Natal: uMlalazi(KZN284) - Table C1 Monthly Budget Summary - M06 December

Description	Budget year 2023/24									
	2022/23	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	68 422	74 461	-	2 743	54 742	37 230	17 511	47%	74 461	
Service charges	94 550	107 990	-	9 395	53 814	53 995	(181)	0%	107 990	
Investment revenue	8 140	7 817	-	-	-	-	-	0%	-	
Transfer and subsidies - Operational	241 200	255 964	-	81 146	192 041	127 982	64 059	50%	255 964	
Other own revenue	19 767	26 248	-	2 700	15 294	13 124	(2 934)	10%	26 248	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>432 079</b>	<b>472 479</b>	<b>-</b>	<b>95 984</b>	<b>315 891</b>	<b>232 331</b>	<b>78 456</b>	<b>34%</b>	<b>464 662</b>	
Employee costs	175 108	186 228	-	19 928	92 246	93 114	(868)	-1%	186 228	
Remuneration of councillors	23 223	23 930	-	2 013	13 120	11 965	1 155	10%	23 930	
Depreciation and amortisation	53 930	53 630	-	4 640	27 470	26 815	655	2%	53 630	
Finance charges	277	3 756	-	1 258	1 321	1 878	(557)	-30%	3 756	
Inventory consumed and bulk purchases	88 910	108 172	-	6 774	48 285	54 086	(5 801)	-11%	108 172	
Transfers and subsidies	150 072	137 675	-	8 160	4 639	3 836	802	21%	7 673	
Other expenditure	497 588	521 063	-	43 640	256 282	260 532	(4 250)	-2%	521 063	
<b>Total Expenditure</b>	<b>(65 509)</b>	<b>(48 594)</b>	<b>-</b>	<b>52 344</b>	<b>59 609</b>	<b>-</b>	<b>82 706</b>	<b>-345%</b>	<b>(56 401)</b>	
Transfers and subsidies - capital (monetary allocations)	47 363	66 136	-	8 068	36 907	33 068	3 838	12%	66 136	
Transfers and subsidies - capital (in-kind)	180	-	-	-	-	-	-	0%	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(17 966)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 516</b>	<b>33 068</b>	<b>86 545</b>	<b>1000%</b>	<b>9 735</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	0%	-	
<b>Surplus/(Deficit) for the year</b>	<b>(17 966)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 516</b>	<b>33 068</b>	<b>86 545</b>	<b>26172%</b>	<b>9 735</b>	
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	53 991	110 155	-	48 897	55 364	55 077	287	52%	110 155	
Transfers recognised - capital	38 984	66 116	-	4 997	32 845	33 058	(213)	-1%	66 116	
Borrowing	-	30 000	-	(4 212)	19 743	15 000	4 743	32%	30 000	
Internally generated funds	15 007	14 038	-	315	2 776	7 019	(4 243)	-60%	14 038	
<b>Total sources of capital funds</b>	<b>53 991</b>	<b>110 155</b>	<b>-</b>	<b>1 100</b>	<b>55 364</b>	<b>55 077</b>	<b>287</b>	<b>1%</b>	<b>110 155</b>	
<b>Financial position</b>										
Total current assets	139 481	87 824	-	59 127	238 918	28 424	41 506	14603%	87 824	
Total non current assets	831 255	980 381	-	(5 130)	859 149	(55 078)	(10 612)	1927%	980 381	
Total current liabilities	66 239	18 889	-	20	66 754	30 104	26 043	0%	18 889	
Total non current liabilities	28 071	61 087	-	-	57 876	57 126	76 362	13367%	61 087	
Community wealth/Equity	876 426	988 229	-	-	973 436	-	-	-	988 229	
<b>Cash flows</b>										
Net cash from (used) operating	25 778	56 844	-	59 127	85 182	28 424	41 506	14603%	56 844	
Net cash from (used) investing	(51 358)	(106 155)	-	(5 130)	(55 364)	(55 078)	(10 612)	1927%	(106 155)	
Net cash from (used) financing	(353)	30 000	-	20	30 104	-	26 043	0%	30 000	
<b>Cash/cash equivalents at the year end</b>	<b>73 654</b>	<b>64 489</b>	<b>-</b>	<b>-</b>	<b>133 488</b>	<b>57 126</b>	<b>76 362</b>	<b>13367%</b>	<b>64 489</b>	
<b>Debtors &amp; creditors analysis</b>										
<b>Debtors Due Analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Days</b>	<b>151-180 days</b>	<b>181 Dys - 1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>	
Total By Income Source	-	4 822	13 897	6 097	4 121	3 557	29 155	73 016	129 363	
<b>Creditors Due Analysis</b>										
Total Creditors	-	-	-	-	-	-	-	-	-	

Kwazulu-Natal: uMlalazi (KZN284) - Table C2 Monthly Budgeted Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget year 2023/24							Full Year Forecast	
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		300 964	286 663	-	84 249	246 752	143 331	103 420	72%	286 663
Executive and council		209 156	187 196	-	80 419	180 944	93 598	87 346	93%	187 196
Finance and administration		91 808	99 466	-	3 830	65 808	49 733	16 075	32%	99 466
Internal audit										
<b>Community and public safety</b>		19 331	20 053	-	1 188	9 185	10 026	(842)	-8%	20 053
Community and social services		10 372	9 435	-	19	6 664	4 718	1 946	41%	9 435
Sport and recreation		6 903	5 633	-	237	1 581	2 816	(1 235)	-44%	5 633
Public safety		1 963	4 788	-	931	935	2 394	(1 459)	-61%	4 788
Housing		94	197	-		4	98	(94)	-96%	197
Health										
<b>Economic and environmental services</b>		24 226	84 927	-	8 878	39 423	42 464	(3 041)	-7%	84 927
Planning and development		3 104	72 654	-	8 484	37 117	36 327	791	2%	72 654
Road transport		21 121	12 274	-	394	2 305	6 137	(3 832)	-62%	12 274
Environmental protection										
<b>Trading services</b>		135 101	146 973	-	9 738	57 438	73 486	(16 048)	-22%	146 973
Energy sources		105 384	118 154	-	8 334	49 036	59 077	(10 041)	-17%	118 154
Water management										
Waste water management		29 717	28 819	-	1 403	8 403	14 409	(6 007)	-42%	28 819
Other	4									
<b>Total Revenue - Functional</b>	2	479 622	538 616	-	104 053	352 797	269 308	83 489	31%	538 616
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		157 985	173 234	-	12 751	78 557	86 617	(8 060)	-9%	173 234
Executive and council		85 928	92 509	-	6 836	42 681	46 255	(3 574)	-7%	92 509
Finance and administration		70 050	77 952	-	5 627	34 382	38 976	(4 594)	-12%	77 952
Internal audit		2 007	2 773	-	288	1 294	1 386	(92)	-7%	2 773
<b>Community and public safety</b>		115 459	110 507	-	10 419	54 451	55 254	(803)	-1%	110 507
Community and social services		32 597	26 413	-	2 963	13 555	13 207	349	3%	26 413
Sport and recreation		27 768	28 455	-	2 568	13 412	14 228	(816)	-6%	28 455
Public safety		51 535	53 165	-	4 603	26 340	26 582	(242)	-1%	53 165
Housing		3 559	2 474	-	285	1 143	1 237	(94)	-8%	2 474
Health										
<b>Economic and environmental services</b>		96 996	92 232	-	10 035	56 537	46 116	10 421	23%	92 232
Planning and development		23 306	27 526	-	2 481	11 863	13 763	(1 900)	-14%	27 526
Road transport		73 690	64 705	-	7 555	44 674	32 353	12 321	38%	64 705
Environmental protection										
<b>Trading services</b>		127 140	144 882	-	10 435	66 738	72 441	(5 703)	-8%	144 882
Energy sources		97 588	114 407	-	7 713	52 811	57 203	(4 392)	-8%	114 407
Water management										
Waste water management		567	776	-	48	299	388	(89)	-23%	776
Waste management		28 984	29 700	-	2 674	13 628	14 850	(1 221)	-8%	29 700
Other	4	7	208	-			104	(104)	-100%	208
<b>Total Expenditure - Functional</b>	3	497 588	521 063	-	43 641	256 282	260 532	(4 250)	-2%	521 063
<b>Supplies (Deficit)</b>		(17 966)	17 553	13 of 49 -	60 412	96 515	8 776	(4 250)	-2%	17 553
<b>Total Budgetary Resources</b>							8 776			

KZN284 uMlalazi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - COMMUNITY SERVICES	1	13 121	24 934	-	1 580	4 951	12 467	(7 516)	-60.3%	24 934
Vote 2 - COMMUNITY SERVICES CONTINUED		4 035	2 831	-	-	5	1 415	(1 410)	-99.7%	2 831
Vote 3 - CORPORATE SERVICES		7 606	7 528	-	20	6 728	3 764	2 964	78.8%	7 528
Vote 4 - ENGINEERING SERVICES		154 418	216 748	-	18 173	94 130	108 374	(14 244)	-13.1%	216 748
Vote 5 - FINANCIAL SERVICES		90 801	98 589	-	3 814	65 638	49 294	16 344	33.2%	98 589
Vote 6 - MAYORAL OFFICE		209 156	187 196	-	80 419	180 944	93 598	87 346	93.3%	187 196
Vote 7 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 8 - PLANNING AND DEVELOPMENT		523	790	-	47	401	395	6	1.4%	790
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>479 660</b>	<b>538 616</b>	<b>-</b>	<b>104 053</b>	<b>352 797</b>	<b>269 308</b>	<b>83 489</b>	<b>31.0%</b>	<b>538 616</b>
<b>Expenditure by Vote</b>										
Vote 1 - COMMUNITY SERVICES	1	96 771	103 134	-	9 372	49 852	51 567	(1 715)	-3.3%	103 134
Vote 2 - COMMUNITY SERVICES CONTINUED		10 173	7 939	-	783	4 687	3 969	717	18.1%	7 939
Vote 3 - CORPORATE SERVICES		57 153	59 257	-	3 916	25 024	29 629	(4 605)	-15.5%	59 257
Vote 4 - ENGINEERING SERVICES		195 904	203 672	-	17 200	107 440	101 836	5 604	5.5%	203 672
Vote 5 - FINANCIAL SERVICES		31 791	33 942	-	3 548	17 340	16 971	369	2.2%	33 942
Vote 6 - MAYORAL OFFICE		77 859	83 507	-	5 925	37 139	41 754	(4 614)	-11.1%	83 507
Vote 7 - MUNICIPAL MANAGER		10 076	11 775	-	1 199	7 036	5 887	1 148	19.5%	11 775
Vote 8 - PLANNING AND DEVELOPMENT		17 861	17 837	-	1 698	7 764	8 919	(1 154)	-12.9%	17 837
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>497 588</b>	<b>521 063</b>	<b>-</b>	<b>43 641</b>	<b>256 282</b>	<b>260 532</b>	<b>(4 250)</b>	<b>-1.6%</b>	<b>521 063</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(17 928)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 515</b>	<b>8 776</b>	<b>87 739</b>	<b>999.8%</b>	<b>17 553</b>

KZN284 uMlalazi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		79 681	92 780	-	8 082	45 951	46 390	(439)	-1%	92 780
Service charges - Water								-	0%	
Service charges - Waste Water Management								-	0%	
Service charges - Waste management		14 869	15 210	-	1 313	7 864	7 605	259	3%	15 210
Sale of Goods and Rendering of Services		1 543	1 656	-	79	695	828	(133)	-16%	1 656
Agency services		2 156	2 764	-	233	1 138	1 382	(244)	-18%	2 764
Interest								-	0%	
Interest earned from Receivables		1 315	-	-	221	1 328	-	1 328	#DIV/0!	-
Interest from Current and Non Current Assets		8 140	7 817	-	436	5 103	3 909	1 195	31%	7 817
Dividends								-	0%	
Rent on Land								-	0%	
Rental from Fixed Assets		1 199	1 627	-	18	896	814	82	10%	1 627
Licence and permits		1 952	2 535	-	163	1 197	1 267	(71)	-6%	2 535
Operational Revenue		291	263	-	-	43	131	(88)	-67%	263
<b>Non-Exchange Revenue</b>										
Property rates		68 422	74 461	-	2 743	54 742	37 230	17 511	47%	74 461
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits		4 444	7 388	-	973	940	3 694	(2 754)	-75%	7 388
Licence and permits		36	15	-	0	2	8	(6)	-80%	15
Transfers and subsidies - Operational		241 200	255 964	-	81 146	192 041	127 982	64 059	50%	255 964
Interest		-	-	-	453	3 273	-	3 273	#DIV/0!	-
Fuel Levy								-	0%	
Operational Revenue		-	-	-	123	491	-	491	#DIV/0!	-
Gains on disposal of Assets		2 217	3 000	-	-	190	1 500	(1 310)	-87%	3 000
Other Gains		4 652	7 000	-	-	-	3 500	(3 500)	-100%	7 000
Discontinued Operations								-	0%	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>432 117</b>	<b>472 479</b>	<b>-</b>	<b>95 984</b>	<b>315 891</b>	<b>236 240</b>	<b>79 651</b>	<b>34%</b>	<b>472 479</b>
<b>Expenditure By Type</b>										
Employee related costs		175 109	186 228	-	19 928	92 246	93 114	(868)	-1%	186 228
Remuneration of councillors		23 223	23 930	-	2 013	13 120	11 965	1 155	10%	23 930
Bulk purchases - electricity		73 697	87 414	-	5 900	41 314	43 707	(2 393)	-5%	87 414
Inventory consumed		16 213	20 758	-	875	6 972	10 379	(3 407)	-33%	20 758
Debt impairment		5 136	8 100	-	675	4 050	4 050	-	0%	8 100
Depreciation and amortisation		55 030	53 630	-	4 640	27 470	26 815	655	2%	53 630
Interest		277	3 756	-	1 258	1 321	1 878	(557)	-30%	3 756
Contracted services		89 141	74 186	-	5 548	37 982	37 093	889	2%	74 186
Transfers and subsidies		5 067	7 673	-	867	4 639	3 836	802	21%	7 673
Irrecoverable debts written off		1 137	-	-	-	-	-	-	0%	-
Operational costs		53 558	55 389	-	1 937	27 169	27 695	(526)	-2%	55 389
Losses on Disposal of Assets		-	-	-	-	-	-	-	0%	-
Other Losses								-	0%	
<b>Total Expenditure</b>		<b>497 588</b>	<b>521 063</b>	<b>-</b>	<b>43 641</b>	<b>256 282</b>	<b>260 532</b>	<b>(4 250)</b>	<b>-2%</b>	<b>521 063</b>
<b>Surplus/(Deficit)</b>		<b>(65 471)</b>	<b>(48 584)</b>	<b>-</b>	<b>52 344</b>	<b>59 608</b>	<b>(24 292)</b>	<b>83 901</b>	<b>-345%</b>	<b>(48 584)</b>
Transfers and subsidies - capital (monetary allocations)										
		47 363	66 136	-	8 068	36 907	33 068	3 838	12%	66 136
Transfers and subsidies - capital (in-kind)		180	-	-	-	-	-	-	0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(17 928)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 515</b>	<b>8 776</b>			<b>17 553</b>
Income Tax								-	-	
<b>Surplus/(Deficit) after income tax</b>		<b>(17 928)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 515</b>	<b>8 776</b>			<b>17 553</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(17 928)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 515</b>	<b>8 776</b>			<b>17 553</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(17 928)</b>	<b>17 553</b>	<b>-</b>	<b>60 412</b>	<b>96 515</b>	<b>8 776</b>			<b>17 553</b>

Kwazulu-Natal: uMlalazi (KZN284) - Table C6 Monthly Budgeted Capital Expenditure by Functional Classification and Funding - M06 December

Description	Ref	Budget year 2023/24						Full Year Forecast				
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD Actual	YTD Budget		YTD Variance	YTD variance %		
<b>Capital Expenditure - Functional</b>												
Municipal governance and administration		4 189	800	-	(1)	58	400	(342)	(85.43)	800		
Executive and council		259	400	-	(0)	8	200	(192)	(95.87)	400		
Finance and administration		3 930	400	-	(1)	50	200	(150)	(74.99)	400		
Internal audit												
<b>Community and public safety</b>		21 035	38 535	-	4 766	12 256	19 268	(7 012)	(36.39)	38 535		
Community and social services		21 035	13 983	-	439	4 955	6 981	(2 037)	(29.13)	13 983		
Sport and recreation		-	24 453	-	4 328	7 301	12 226	(4 925)	(40.28)	24 453		
Public safety		-	100	-	-	50	50	(50)	(100.00)	100		
Housing												
Health												
<b>Economic and environmental services</b>		25 164	66 669	-	(3 664)	41 337	33 335	8 002	24.01	66 669		
Planning and development		403	4 388	-	-	2 194	2 194	(2 194)	(100.00)	4 388		
Road transport		24 762	62 281	-	(3 664)	41 337	31 140	10 196	32.74	62 281		
Environmental protection												
<b>Trading services</b>		3 602	4 150	-	-	1 713	2 075	(362)	(17.44)	4 150		
Energy sources		1 855	3 500	-	-	1 713	1 750	(37)	(2.11)	3 500		
Water management												
Waste water management		705	650	-	-	325	325	(325)	(100.00)	650		
Waste management		1 043										
<b>Other</b>												
<b>Total Capital Expenditure - Functional</b>	3	53 991	110 155	-	1 101	55 364	55 077	287	0.52	110 155		
<b>Funded by</b>												
National Government	-	38 984	63 116	-	4 997	32 845	31 558	1 287	4.08	63 116		
Provincial Government			3 000	-	-	1 500	1 500	(1 500)	(100.00)	3 000		
District Municipality												
Transfers and subsidies - capital (monetary allocations) (Nat./ Prov. Departm. Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)												
<b>Transfers recognised - capital</b>		38 984	66 116	-	4 997	32 845	33 058	(213)	(0.65)	66 116		
<b>Borrowing</b>												
<b>Internally generated funds</b>	6	15 007	30 000	-	(4 212)	19 743	15 000	4 743	31.62	30 000		
<b>Total Capital Funding</b>		53 991	110 155	-	1 101	55 364	55 077	287	0.52	110 155		

Kwazulu-Natal: uMlalazi (KZN284) - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		73 654	64 847	-	133 488	64 847
Trade and other receivables from exchange transactions		32 104	32 418	-	43 830	32 418
Receivables from non-exchange transactions		30 908	17 802	-	41 316	(17 802)
Current portion of non-current receivables						
Inventory		2 815	5 091	-	2 909	5 091
VAT		-	2 970	-	16 699	2 970
Other current assets		-	302	-	676	302
<b>Total current assets</b>		<b>139 481</b>	<b>123 429</b>	<b>-</b>	<b>238 918</b>	<b>87 824</b>
<b>Non current assets</b>						
Investments		1	1	-	1	1
Investment property		31 333	52 140	-	31 333	52 140
Property, plant and equipment		789 515	964 745	-	817 426	918 676
Biological assets						
Living and non-living resources						
Heritage assets		10 311	10 311	-	10 311	10 311
Intangible assets		95	747	-	78	(747)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>831 255</b>	<b>1 027 945</b>	<b>-</b>	<b>859 149</b>	<b>980 381</b>
<b>TOTAL ASSETS</b>		<b>970 736</b>	<b>1 151 374</b>	<b>-</b>	<b>1 098 067</b>	<b>1 068 205</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft	-					
Financial liabilities		343				
Consumer deposits	-	3 644	3 429	-	3 807	3 429
Trade and other payables from exchange transactions		52 179	43 946	-	23 917	43 946
Trade and other payables from non-exchange transactions		1 198	41 584	-	20 710	(41 584)
Provision		867	10 040	-	3 373	10 040
VAT		5 867	3 058	-	14 947	3 058
Other current liabilities		2 142				
<b>Total current liabilities</b>		<b>66 239</b>	<b>102 058</b>	<b>-</b>	<b>66 754</b>	<b>18 889</b>
<b>Non current liabilities</b>						
Financial liabilities		1 778	32 131	-	30 623	32 131
Provision		26 293	9 206	-	8 310	9 206
Long term portion of trade payables		-				
Other non-current liabilities		-	19 750	-	18 943	19 750
<b>Total non current liabilities</b>		<b>28 071</b>	<b>61 087</b>	<b>-</b>	<b>57 876</b>	<b>61 087</b>
<b>TOTAL LIABILITIES</b>	<b>2</b>	<b>94 310</b>	<b>163 145</b>	<b>-</b>	<b>124 631</b>	<b>79 976</b>
<b>NET ASSETS</b>		<b>876 426</b>	<b>988 229</b>	<b>-</b>	<b>973 436</b>	<b>988 229</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		872 418	979 774	-	935 878	979 774
Reserves and funds		-	8 455	-	37 558	8 455
Other		4 008				
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>876 426</b>	<b>988 229</b>	<b>-</b>	<b>973 436</b>	<b>988 229</b>

KZN284 uMlalazi - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		56 784	69 759	–	7 000	35 346	34 880	467	1%	69 759
Service charges		90 273	104 031	–	9 863	50 381	52 016	(1 634)	-3%	104 031
Other revenue		–	12 848	–	(373)	12 642	6 424	6 218	97%	12 848
Transfers and Subsidies - Operational		241 200	255 964	–	81 918	191 510	127 982	63 528	50%	255 964
Transfers and Subsidies - Capital		47 880	66 136	–	9 200	60 950	33 068	27 882	84%	66 136
Interest		8 140	7 440	–	436	5 103	3 720	1 383	37%	7 440
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		(413 154)	(447 905)	–	(46 729)	(264 235)	(223 953)	40 282	-18%	(447 905)
Finance charges		(277)	(3 756)	–	(1 321)	(1 878)	(1 878)	(0)	0%	(3 756)
Transfers and Grants		(5 067)	(7 673)	–	(867)	(4 639)	(3 837)	802	-21%	(7 673)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 778</b>	<b>56 844</b>	<b>–</b>	<b>59 127</b>	<b>85 182</b>	<b>28 422</b>	<b>(56 760)</b>	<b>-200%</b>	<b>56 844</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2 625	4 000	–	–	–	–	–	–	4 000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		8	1	–	–	–	1	(1)	-100%	1
<b>Payments</b>										
Capital assets		(53 990)	(110 155)	–	(5 130)	(55 364)	(55 078)	286	-1%	(110 155)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 358)</b>	<b>(106 154)</b>	<b>–</b>	<b>(5 130)</b>	<b>(55 364)</b>	<b>(55 077)</b>	<b>287</b>	<b>-1%</b>	<b>(106 154)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	30 000	–	–	30 000	30 000	–	–	30 000
Increase (decrease) in consumer deposits		–	3 429	–	20	104	1 715	(1 611)	-94%	3 429
<b>Payments</b>										
Repayment of borrowing		(353)	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(353)</b>	<b>33 429</b>	<b>–</b>	<b>20</b>	<b>30 104</b>	<b>31 715</b>	<b>1 611</b>	<b>5%</b>	<b>33 429</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(25 933)</b>	<b>(15 881)</b>	<b>–</b>	<b>54 017</b>	<b>59 922</b>	<b>5 060</b>			<b>(15 881)</b>
Cash/cash equivalents at beginning:		99 586	83 780	–	–	73 565	83 780			73 565
Cash/cash equivalents at month/year end:		73 654	67 899	–	–	133 488	88 840			57 684

**5. DEBTORS ANALYSIS**  
AGE ANALYSIS FOR DECEMBER 2023

SERVICE	CURRENT	30DAYS	60DAYS	90DAYS	120DAYS	150DAYS	180DAYS	360DAYS	360PLUS	TOTAL
Adv Payment	2 761 795.57	214 278.39	4 397.06	8 883.61	703.74	3 484.70	14 497.45	487 531.83	-	2 018 432.64
Interest	672 958.29	720 210.52	720 753.38	1 267 716.56	185 078.35	145 923.02	734 401.44	14 825 622.88	19 994 802.70	-
Electricity	7 780 256.98	2 434 749.27	1 134 473.78	996 866.07	864 020.25	827 102.00	2 529 457.46	4 416 137.46	22 148 510.25	-
Water	-	-	-	-	-	-	-	-	-	-
Sewer	85.00	-	-	-	-	-	-	-	-	85.00
Refuse	1 037 419.55	696 729.50	492 583.53	443 813.18	359 236.97	315 085.78	1 449 514.09	6 606 201.17	11 829 356.84	-
Variable Sundries	26 708.30	-	-	-	976.13	-	-	501.12	25 231.05	-
Non-vat Sundries	8 665.26	-	-	-	-	-	14.07	660.93	7 990.26	-
Erven	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Rent	10 016.65	8 872.59	7 943.94	298 486.38	33 149.11	62 524.49	63 566.73	3 116 781.23	3 608 435.06	-
Other Services	2 920.29	-	-	-	-	-	-	28.75	2 949.04	-
Rates	1 702 451.16	1 651 200.84	1 543 512.21	1 089 836.24	1 043 088.68	19 527 191.11	763 539.26	3 461 159.75	36 228 329.46	67 010 288.71
Lejial Fees	569.73	-	11 745.05	-	-	-	12 446.00	59 381.35	1 274 841.43	1 357 844.10
Deposits	16 013.98	4 721.88	13 937.45	6 205.00	2 688.44	11 085.00	19 585.00	14 861.29	40 182.90	129 260.94
VAT	981 882.36	469 740.43	248 507.62	233 879.47	260 063.49	187 730.51	196 606.56	604 980.72	2 149 974.55	5 333 365.71
Sub Total	9 406 095.40	6 200 503.42	4 203 656.14	3 637 156.99	4 321 586.41	21 169 171.17	2 346 296.81	8 931 834.35	69 146 793.71	129 363 074.40

5.1 DEBTORS ANALYSIS

DEBTOR MOVEMENTS PER TOWN

DECEMBER 2023						
Town	Open Balance	Payments	Accruals	Journals	Closing Balance	
MTUNZINI	11 689 429	-975 507	911 243	-8 116	11 617 049	
GINGINDLOVU	14 299 572	-140 629	383 182	-16 245	14 525 879	
ESHOWE	42 446 236	-10 512 655	11 198 501	189 128	43 321 210	
KING DINUZULU SURBURB	10 577 702	-375 425	596 102	-56 704	10 741 674	
FARMS-AGRICUTURAL/COMMERCIAL FARMS	22 914 896	-5 536 183	760 142	-30 103	18 108 752	
FARMS-PUBLIC WORKS SCHOOLS	17 889 191	-	-	-	17 889 191	
MTHUNZINI ESTATE	4 865 054	-319 455	467 491	-1 928	5 011 161	
PUBLIC SERVICE INFRASTRUCTURE	8 070 858	-	77 499	-	8 148 357	
<b>GRAND TOTAL</b>	<b>132 752 738</b>	<b>-17 859 854</b>	<b>14 394 158</b>	<b>76 032</b>	<b>129 363 074</b>	
NOVEMBER 2023						
Town	Open Balance	Payments	Accruals	Journals	Closing Balance	
MTUNZINI	11 525 423	-2 110 969	714 760	1 560 216	11 689 429	
GINGINDLOVU	14 461 789	-304 406	374 289	-232 101	14 299 572	
ESHOWE	44 886 656	-12 151 794	10 337 204	-625 829	42 446 236	
KING DINUZULU SURBURB	11 271 311	-324 210	588 453	-957 853	10 577 702	
FARMS-AGRICUTURAL/COMMERCIAL FARMS	23 297 890	-955 083	579 620	-7 532	22 914 896	
FARMS-PUBLIC WORKS SCHOOLS	17 889 191	-	-	-	17 889 191	
MTHUNZINI ESTATE	5 859 437	-1 277 928	286 808	-3 263	4 865 054	
PUBLIC SERVICE INFRASTRUCTURE	7 967 858	-	77 490	5 310	8 070 658	
<b>GRAND TOTAL</b>	<b>137 179 556</b>	<b>-17 124 391</b>	<b>12 958 624</b>	<b>-261 051</b>	<b>132 752 738</b>	
OCTOBER 2023						
Town	Open Balance	Payments	Accruals	Journals	Closing Balance	
MTUNZINI	14 038 917	-3 303 733	761 617	28 623	11 525 423	
GINGINDLOVU	14 334 734	-280 262	343 959	63 359	14 461 789	
ESHOWE	42 008 997	-10 365 884	13 073 073	170 470	44 886 656	
KING DINUZULU SURBURB	11 220 526	-385 171	573 033	-137 076	11 271 311	
FARMS-AGRICUTURAL/COMMERCIAL FARMS	24 331 225	-1 670 424	648 439	-11 350	23 297 890	
FARMS-PUBLIC WORKS SCHOOLS	17 889 191	-	-	-	17 889 191	
MTHUNZINI ESTATE	5 972 704	-695 769	621 069	-38 567	5 859 437	
PUBLIC SERVICE INFRASTRUCTURE	7 910 378	-	77 481	-	7 987 858	
<b>GRAND TOTAL</b>	<b>137 706 671</b>	<b>-16 701 243</b>	<b>16 098 670</b>	<b>75 458</b>	<b>137 179 556</b>	

6. CREDITORS ANALYSIS

AGE ANALYSIS OF CREDITORS - 2023/2024										
FINANCE MANAGEMENT COMMITTEE										
DATED :DECEMBER 2023										
SUPPLIER	INVOICE DATE	INVOICE NO	PAYMENT METHOD	0-30 DAYS	31-60 DAYS	61-90 DAYS	OVER 1 YEAR	REASON	INVOICE MONTH	
ESHOWE CHILD AND FAMILY WELFARE METROFILE	20231214	G/A	EFT	170000				BANKING DETAILS		
	20231211	JUNE 23	EFT	10112.2				CHANGE INVOICE DATE		
WYNNE & WYNNE	20231214	22721	EFT	45661.65				AWAITING APPOINTMENT LETTER		
WYNNE & WYNNE	20231214	22725	EFT	8966.5				AWAITING APPOINTMENT LETTER		
<b>TOTAL</b>				<b>234 740.35</b>						

7. INVESTMENT PORTFOLIO ANALYSIS

<u>MUNICIPAL FINANCE MANAGEMENT ACT 56</u> <u>OF 2003</u>		<u>ART 11(4)(a)</u>		<u>INVESTMENTS PORTFOLIO : DECEMBER 2023</u>			
<u>CALL ACCOUNT DETAIL</u>	<u>MARKETING</u> <u>VALUE</u> <u>BEGIN</u>	<u>ACCRUED</u> <u>INTEREST</u>	<u>DEPOSITS</u>	<u>WITHDRAWALS</u>	<u>MARKETING</u> <u>VALUE</u> <u>END</u>		
STAND BANK : SMME DEVELOPMENT : CALL	844 741.68	-	-	-	844 741.68		
STAND BANK : SMME DEVELOPMENT : FIX	1 995 512.13	13 859.24	-	-	2 009 371.37		
STANDARD BANK : CAPITAL RESERVE	12 203 186.36	-	30 000 000.00	-	42 203 186.36		
STANDARD BANK : MIG CAPITAL	25 276 987.48	-	-	-	25 276 987.48		
STANDARD BANK : INEG	2 195 387.69	14 525.65	-	-	2 209 913.34		
STANDARD BANK : E P W P	572 340.90	3 786.86	-	-	576 127.76		
<b>TOTAL INVESTMENTS : STANDARD BANK</b>	<b>43 088 156.24</b>	<b>32 171.75</b>	<b>30 000 000.00</b>	<b>-</b>	<b>73 120 327.99</b>		
ELECTRICAL UPGRADE : 32 DAYS	311 995.20	-	-	-	311 995.20		
ELECTRICAL UPGRADE	11 814 020.92	69 891.33	-	-	11 883 912.25		
EQUITABLE SHARE	2 201 498.37	37 973.56	23 000 000.00	-8 000 000.00	17 239 471.93		
FINANCIAL MANAGEMENT	207 827.04	1 230.16	-	-	209 057.20		
HOUSING ACCOUNT : DAILY CALL	4 202 292.20	24 874.11	-	-	4 227 166.31		
INDIGENT	324 348.56	1 986.08	-	-	326 334.64		
MIG : VAT	2 689 779.17	11 163.45	8 000 000.00	-2 000 000.00	8 700 942.62		
TMT : TRAFFIC FINES	1 997.22	12.64	84.40	-	2 094.26		
TRAFFIC FINES	8 351.84	75.44	12 675.00	-83.55	21 018.73		
<b>TOTAL INVESTMENTS : FNB</b>	<b>21 762 110.52</b>	<b>147 206.77</b>	<b>31 012 759.40</b>	<b>-10 000 083.55</b>	<b>42 921 993.14</b>		
EQUITABLE SHARE	49 737.04	348.5	-	-	50 085.54		
DHS TITLE DEEDS	1 272 530.44	8 754.31	-	-	1 281 284.75		
<b>TOTAL INVESTMENTS : INVESTEC</b>	<b>1 322 267.48</b>	<b>9 102.81</b>	<b>-</b>	<b>-</b>	<b>1 331 370.29</b>		
RETENTION MONIES	2 658 684.79	18 177.47	-	-	2 676 862.26		
SUNNYDALE HOUSING	1 634.93	11.16	-	-	1 634.93		
EMPLOYEE BENEFITS	4 299 833.78	29 397.92	-	-	4 329 231.70		
<b>TOTAL NEDBANK</b>	<b>6 960 153.50</b>	<b>47 586.55</b>	<b>-</b>	<b>-</b>	<b>7 007 728.89</b>		
<b>TOTAL INVESTMENTS</b>	<b>73 132 887.74</b>	<b>236 067.88</b>	<b>61 012 759.40</b>	<b>-10 000 083.55</b>	<b>124 361 420.31</b>		



**9.COUNCILLORS SALARIES,ALLOWANCES AND EMPLOYEE BENEFITS**  
FINANCIALS\COUNCILLORS\STATES

<b>Councillors Remuneration Disclosure Note</b>			
	<b>DEC23</b>	<b>YTD JUL23- DEC23</b>	<b>YTD JUL22- DEC22</b>
<b>Remuneration of the Mayor</b>			
Salary	53 412.46	342 806.84	323 019.12
Travel	19 139.47	122 839.13	116 605.74
Cell	3 914.00	29 697.00	20 400.00
Pension	4 005.93	25 710.51	23 198.16
<b>Total</b>	<b>80 471.86</b>	<b>521 053.48</b>	<b>483 223.02</b>
<b>Remuneration of the Deputy Mayor</b>			
Salary	45 934.78	294 814.30	274 330.80
Travel	15 311.59	98 271.41	92 643.58
Cell	3 917.00	29 706.00	20 400.00
Pension			
<b>Total</b>	<b>65 163.37</b>	<b>422 791.71</b>	<b>387 374.38</b>
<b>Remuneration of the Speaker</b>			
Salary	61 246.38	340 749.10	277 332.13
Travel	0.00	52 336.64	93 644.02
Cell	3 917.00	29 706.00	20 400.00
Pension			
<b>Total</b>	<b>65 163.38</b>	<b>422 791.74</b>	<b>391 376.15</b>
<b>Remuneration of the Chief Whip</b>			
Salary	37 446.85	240 337.87	221 049.43
Travel	14 354.63	92 129.53	85 725.79
Cell	3 917.00	29 706.00	20 400.00
Pension	5 617.03	36 050.69	32 527.92
<b>Total</b>	<b>61 335.51</b>	<b>398 224.09</b>	<b>359 703.14</b>
<b>Remuneration of the Executive Committee</b>			
Salary	416 138.99	2 706 035.53	2 600 819.47
Travel	28 709.26	136 150.37	85 725.79
Cell	31 336.00	237 648.00	163 200.00
Pension	14 499.77	93 061.04	17 398.62
<b>Total</b>	<b>490 684.02</b>	<b>3 172 894.94</b>	<b>2 867 143.88</b>
<b>Remuneration of the Councillors</b>			
Salary	1 036 953.63	6 642 085.73	6 160 300.62
Travel	38 293.94	212 957.57	197 418.21
Cell	169 590.00	1 277 358.00	877 200.00
Pension	5 750.72	36 908.70	13 725.12
<b>Total</b>	<b>1 250 588.29</b>	<b>8 169 310.00</b>	<b>7 248 643.95</b>
<b>Total</b>			
Salary	1 651 133.09	10 566 829.37	9 856 851.57
Travel	115 808.89	714 684.65	671 763.13
Cell	216 591.00	1 633 821.00	1 122 000.00
Pension	29 873.45	191 730.94	86 849.82
<b>Total</b>	<b>2 013 406.43</b>	<b>13 107 065.96</b>	<b>11 737 464.52</b>

9.1 COUNCILLORS SALARIES ALLOWANCES AND EMPLOYEE BENEFITS

REPORTING IN YEAR 2023/2024 SEC 57

uMlalazi Municipality REMUNERATION – SECTION 57 YEAR ENDING 30 JUNE 2024													
	2023		2024		2024		2024		2024		2024		Total
	July	August	September	October	November	December	January	February	March	April	May	June	R
<b>Municipal manager</b>													
Salary	102 627,88	102 627,88	102 627,88	102 627,88	102 627,88	102 627,88							615 787,28
Travel	18 000,00	18 000,00	18 000,00	18 000,00	18 000,00	18 000,00							108 000,00
Back Pay Salary	34 439,08												54 439,08
Performance bonus													-
Leave : Final Salary													-
Acting allowance													-
Section 57 travel													-
S & T	7 652,22	3 810,00			5 024,88								16 487,10
Cellular Phone	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00							17 700,00
Contributions	272,80	272,80	272,80	272,80	272,80	272,80							1 636,80
	<b>165 961,98</b>	<b>127 690,68</b>	<b>123 850,68</b>	<b>123 850,68</b>	<b>128 875,56</b>	<b>125 850,68</b>							<b>814 050,26</b>
<b>Chief Financial Officer</b>													
Salary	64 800,30	64 800,30	64 800,30	64 800,30	64 800,30	64 800,30							388 801,80
Travel	25 000,00	25 000,00	25 000,00	25 000,00	25 000,00	25 000,00							150 000,00
Back Pay Salary	4 571,17												4 571,17
Performance bonus													-
Long Service bonus													-
Leave : Final Salary													-
Acting allowance													-
Section 57 travel													-
S & T					7 669,35								7 669,35
Cellular Phone	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00							17 700,00
Contributions	322,80	322,80	322,80	322,80	322,80	322,80							1 936,80
	<b>97 644,27</b>	<b>93 073,10</b>	<b>93 073,10</b>	<b>93 073,10</b>	<b>100 742,45</b>	<b>93 073,10</b>							<b>579 679,13</b>
<b>Corporate Services</b>													
Salary	88 571,13	88 571,13	88 571,13	88 571,13	88 571,13	88 571,13							531 426,78
Travel	10 000,00	10 000,00	10 000,00	10 000,00	10 000,00	10 000,00							60 000,00
Back Pay Salary	63 355,02												63 355,02
Performance bonus													-
Long Service bonus													-
Leave : Final Salary													-
Acting allowance													-
Section 57 travel													-
S & T		5 596,80		1 890,00									7 486,80
Cellular Phone	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00	2 950,00							17 700,00
Contributions	177,12	177,12	177,12	177,12	177,12	177,12							1 052,72
	<b>165 053,27</b>	<b>107 434,05</b>	<b>101 698,25</b>	<b>104 002,25</b>	<b>101 698,25</b>	<b>101 698,25</b>							<b>681 584,32</b>



10. STATEMENT OF FINANCIAL PERFORMANCE FOR THE MONTH ENDED 31 DECEMBER 2023

	Actual		Budget	
	DECEMBER 2023	2022	DECEMBER 2023	2022
	R	R	R	R
<b>REVENUE</b>				
Property rates	54 742 000	92 545 000	37 230 000	35 415 000
Property rates - penalties imposed and collection charges	-	-	-	-
Service charges	53 815 000	53 556 000	53 995 000	48 359 000
Rental of facilities and equipment	896 000	549 000	814 000	814 000
Interest earned				
- External investments	5 103 000	3 577 000	3 909 000	3 712 000
- Outstanding debtors	1 328 000	-	-	-
- Interest	3 273 000	-	-	-
Fines	940 000	1 625 000	3 694 000	6 422 000
Licences and permits	1 199 000	1 119 000	1 275 000	1 210 000
Government grants and subsidies	192 041 000	204 865 000	127 982 000	124 899 000
Transfers recognised - Capital	36 907 000	25 954 000	33 068 000	23 855 000
Other income	2 363 000	2 100 000	2 341 000	2 239 000
Depreciation recovered from reserves			-	-
Gains on disposal of property, plant and equipment	190 000	-	5 000 000	8 100 000
<b>Total Revenue</b>	<b>352 797 000</b>	<b>385 890 000</b>	<b>269 308 000</b>	<b>255 025 000</b>
<b>EXPENDITURE</b>				
Employee related costs	92 246 000	84 408 000	93 114 000	87 861 000
Remuneration of councillors	13 120 000	11 747 000	11 965 000	11 616 000
Bad debts	4 050 000	47 867 000	4 050 000	3 722 000
Collection costs	-	-	-	-
Depreciation	27 470 000	26 573 000	26 815 000	26 549 000
Repairs and maintenance				
Interest paid	1 321 000	74 000	1 878 000	145 000
Bulk purchases	41 314 000	34 326 000	43 707 000	38 085 000
Contracted services	37 982 000	34 530 000	37 093 000	48 135 000
Retirement and long services benefits			-	-
General expenses	34 140 000	34 915 000	38 074 000	36 065 000
Loss on disposal of property, plant and equipment	-	-	-	-
Contributions			-	-
Transfers and grants	4 639 000	2 008 000	3 836 000	2 791 000
Other Expenditure	-	-	-	-
Less: Recharges	-	-	-	-
<b>Total Expenditure</b>	<b>256 282 000</b>	<b>276 448 000</b>	<b>260 532 000</b>	<b>254 969 000</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>96 515 000</b>	<b>109 442 000</b>	<b>8 776 000</b>	<b>56 000</b>

11. Capital expenditure by asset class -December 2023

Description	Ref	2022/23		Budget Year 2023/24						Full Year Forecast	
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
<b>R thousands</b>	1										
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>											
<b>Infrastructure</b>		30 211	44 216	-	548	23 307	22 108	(1 199)	-5.4%	48 188	
Roads Infrastructure		24 620	39 916	-	548	21 594	19 958	(1 636)	-8.2%	36 588	
Roads		24 620	39 916	-	548	21 594	19 958	(1 636)	-8.2%	36 588	
Storm water Infrastructure		705	800	-	-	-	400	400	100.0%	1 400	
Drainage Collection		705	800	-	-	-	400	400	100.0%	1 400	
Electrical Infrastructure		4 886	3 500	-	-	1 713	1 750	37	2.1%	9 825	
MV Substations		4 886	3 500	-	-	1 713	1 750	37	2.1%	9 825	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	375	
Waste Drop-off Points		-	-	-	-	-	-	-	-	375	
<b>Community Assets</b>		6 988	24 210	-	4 742	12 133	12 105	(28)	-0.2%	3 200	
Community Facilities		6 988	24 210	-	901	5 876	12 105	6 229	51.5%	3 200	
Halls		2 194	8 883	-	414	3 675	4 441	766	17.3%	200	
Centres		-	6 439	-	487	1 044	3 220	2 175	67.6%	-	
Cemeteries/Crematoria		4 697	4 500	-	-	1 157	2 250	1 093	48.6%	-	
Public Open Space		-	-	-	-	-	-	-	-	3 000	
Markets		-	4 388	-	-	-	2 194	2 194	100.0%	-	
Taxi Ranks/Bus Terminals		97	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		13 652	10 229	-	3 841	6 257	5 114	(1 143)	-22.3%	14 235	
Indoor Facilities		-	-	-	-	-	-	-	-	-	
Outdoor Facilities		13 652	10 229	-	3 841	6 257	5 114	(1 143)	-22.3%	14 235	
<b>Other assets</b>		577	-	-	-	-	-	-	-	-	
Operational Buildings		577	-	-	-	-	-	-	-	-	
Municipal Offices		577	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		1 275	-	-	-	-	-	-	-	1 000	
Computer Equipment		1 275	-	-	-	-	-	-	-	1 000	
<b>Furniture and Office Equipment</b>		924	1 400	-	23	181	700	519	-	-	
Furniture and Office Equipment		924	1 400	-	23	181	700	519	-	-	
<b>Machinery and Equipment</b>		2 599	100	-	-	-	50	50	100.0%	500	
Machinery and Equipment		2 599	100	-	-	-	50	50	100.0%	500	
<b>Transport Assets</b>		616	30 000	-	(4 212)	19 743	15 000	(4 743)	-31.6%	-	
Transport Assets		616	30 000	-	(4 212)	19 743	15 000	(4 743)	-31.6%	-	
<b>Total Capital Expenditure on new assets</b>	1	56 841	110 155	-	1 101	55 364	55 077	(287)	-0.5%	67 123	

11.1 Monthly Budget Statement - Capital Expenditure by Month -December 2023

R thousands	Month	Budget Year 2023/2024								
		2022/23	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
	<u>Monthly expenditure performance trend</u>									
	July	4 737	4 737	9 180	1 649	1 649	9 180	7 531	0	
	August	4 737	4 737	9 180	2 297	3 946	9 180	5 234	0%	
	September	4 737	4 737	9 180	2 521	6 467	9 180	2 713	0%	
	October	4 737	4 737	9 180	26 827	33 293	9 180	(24 114)	0%	
	November	4 737	4 737	9 180	20 970	54 263	9 180	(45 084)	0%	
	December	4 737	4 737	9 180	1 101	55 364	9 180	(46 184)	0%	
	January	4 737	4 737	9 180			9 180	9 180	0%	
	February	4 737	4 737	9 180			9 180	9 180	0%	
	March	4 737	4 737	9 180			9 180	9 180	0%	
	April	4 737	4 737	9 180			9 180	9 180	0%	
	May	4 737	4 737	9 180			9 180	9 180	0%	
	June	4 737	4 737	9 180			9 180	9 180	0%	
	<b>Total Capital expenditure</b>	<b>56 841</b>	<b>56 841</b>	<b>110 155</b>	<b>1 101</b>	<b>55 364</b>	<b>73 436</b>	<b>18 072</b>	<b>0%</b>	<b>50%</b>

## **12 OTHER SUPPORTING DOCUMENTS**

- 12.1 Credit Control and Debt Collection
- 12.2 Bank Reconciliation
- 12.3 Subsistence and Travel
- 12.4 Cash Flow Projections - Budget
- 12.5 Cash Flow Projections - Actual
- 12.6 Cash and Investments
- 12.7 Equitable Share Grant Spending
- 12.8 Unauthorized, Irregular, Fruitless and Wasteful Expenditure
- 12.9 Property Plant and Equipment movement
- 12.10 Cost Containment Report
- 12.11 Section 66 Report



12.1.1 CREDIT CONTROL AND DEBT COLLECTION

2023/2024 REVENUE COLLECTION LEVELS

Description	Open Balance	Payments	Accruals and Journals	DEBTORS TOTAL	YTD Billing	YTD Receipts	% Collection
ADVANCE PAYMENTS	-1 713 676.80	- 952 115.51	12 393.65	-2 653 398.66	9 040 042.55	-11 035 311.41	0.00%
INTEREST	19 465 221.00	- 170 903.05	700 549.22	19 994 867.17	3 124 966.32	-790 005.45	25.28%
ELECTRICITY	21 584 948.80	- 7 390 000.91	8 000 401.83	22 195 349.72	34 999 237.63	-33 366 442.81	95.33%
WATER	-	-	-	-	-	-	-
SEWER	-85.00	-	-	-85.00	-85.00	-	-
REFUSE	11 602 510.90	- 950 724.31	1 423 711.33	12 075 497.92	6 250 283.33	-6 186 776.41	98.98%
VARIABLE SUNDRIES	-25 230.90	-	-	-25 230.90	1 680.00	-703.80	-
NON-VAT SUNDRIES	-7 990.20	-	-	-7 990.20	-	-	-
ERVEN	-	-	-	-	-	-	-
HOUSING	-	-	-	-	-	-	0.00%
RENT	3 670 682.00	- 72 249.54	10 564.18	3 608 996.64	116 625.38	-812 196.44	696.41%
OTHER SERVICES	5 562.30	- 5 968.43	236 959.00	236 552.87	724 208.80	-1 030 261.53	-
RATES	71 417 816.80	- 6 896 051.20	2 801 914.27	67 323 679.87	47 003 468.97	-34 785 907.00	74.01%
LEGAL FEES	1 364 239.10	- 6 721.26	326.55	1 357 844.39	20 403.05	-29 515.26	0.00%
DEPOSITS	123 841.20	- 11 679.55	17 420.00	129 581.65	92 618.20	-95 918.35	0.00%
VAT	5 264 899.90	- 1 403 440.29	1 452 541.01	5 314 000.62	7 396 169.11	-7 865 472.89	-
	<b>132 752 739.10</b>	<b>-17 859 854.05</b>	<b>14 656 781.04</b>	<b>129 549 666.09</b>	<b>108 769 618.34</b>	<b>-95 998 511.35</b>	<b>88.26%</b>

Net Debtors days 435 days

Gross debtors as 31 December 2023 129 549 666  
 Billed revenue up to 31 December 2023 108 769 618

Percentage Change in debtors 27.38%

Balance 30 June 2023 101 705 491.20  
 Balance 31 December 2023 129 549 666.09

Compiled By Divisional Manager Revenue Name : K W Nxumalo Signature 

REVIEWED BY Deputy CFO Name : S S Mbuyazi Signature 

**12.1.2 CREDIT CONTROL AND DEBT COLLECTION**

FREE BASIC SERVICES FOR 2023/2024

	Jul-23	Aug-23	Sep-23	1ST Quarter	Oct-23	Nov-23	Dec-23	2nd Quarter Average	Jan-24	Feb-24	Mar-24	3rd Quarter Average	Apr-24	May-24	Jun-24	4th Quarter Average
Rural Areas	5572	5 670	5 656	-	5 703	5 539	5 652	-	-	-	-	-	-	-	-	-
KDS and Eshowe	893	907	888	-	921	893	896	-	-	-	-	-	-	-	-	-
	6 465	6 577	6 544	-	6 624	6 432	6 548	-	-	-	-	-	-	0	-	-

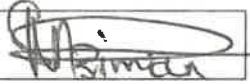


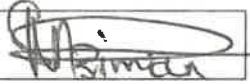


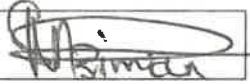


PREPARED BY Khulekani Nxumalo (Divisional Manager : Revenue)

CHECKED BY S Mbuyazi ( Deputy CFO)

12.1.3 CREDIT CONTROL AND DEBT COLLECTION

Progress on significant debtors

Debtor	Total	Interest	Capital	Comments
DIR GEN DEPT OF PUBLIC	28 214 803.48	4 759 470.50	23 455 332.98	R 4.8 million received, reconciliation process under way, a further meeting to be arranged
MACANT PROP PROPARTARY	6 470 537.10	478 747.45	5 991 789.65	Disconnection proceedings to commence in January 2024, payment arrangement not met
DEPARTMENT OF WATER AF	5 173 887.52	633 117.62	4 540 769.90	We are still trying to secure a meeting
RURAL DEVELOP LAND R	3 927 612.43	1 076 027.28	2 851 585.15	Awaiting payment
URBAN COUNTRY PROP PTY	2 876 826.02	141 729.65	2 735 096.37	Disconnection proceedings to commence in January 2024, payment arrangement not met
UMFOLOZI FET COLLEGE	2 078 253.72	71 863.52	2 006 390.20	Disconnection proceedings to commence in January 2024, payment arrangement not met
PROPERTY LOT 493 ESHOW	2 031 158.28	225 635.74	1 805 522.54	Awaiting feedback from attorneys
ESKOM HOLDINGS	2 927 744.75	96 334.21	2 831 410.54	In a process of handover to new attorneys due to conflict of interest with Shepstone and Wylie
TRANSNET SOC LTD	1 615 106.39	180 354.85	1 434 751.54	Awaiting payment all invoices sent, Transnet is busy with verification on their side
EMDOORS CC	1 410 178.69	602 394.52	807 794.17	Irrecoverable, debtor liquidated
MOODLEY FAMILY TRUST T	1 089 876.47	287 464.14	802 412.33	Awaiting feedback from attorneys
KZN DEPT OF HEALTH	1 079 833.09	16 501.01	1 063 332.08	One month in arrears, late payment
NATIONAL DEPT OF PUBLI	952 265.95	48 107.06	904 158.89	One month in arrears, late payment
KLUSENER P C	811 949.31	184 850.03	627 099.28	Arrear sugar cane lease, an information sharing meeting is arranged with Mr Kramer towards the end of January 2024
IMPANZA ESTATE LATE L	704 562.20	163 910.01	540 652.19	Estate not finalised
UMHLABAWETHU COMMUNITY	635 086.55	83 820.94	551 465.61	Former land reform properties, no farming taking place, previously handed over, unsuccessful
MARK CHENNELLS PTY LTD	617 191.66	54 476.06	562 715.60	Awaiting feedback from attorneys
UMLALAZI MUN WOOLOOMO	610 790.93	35 206.46	575 584.47	Payment arrangement in place
ESHOWE ABATTOIR CC	591 802.42			Current account
SHAKALAND HOTEL	533 690.34	30 635.34	503 055.00	Awaiting feedback from attorneys
	<b>64 353 157.30</b>	<b>9 170 436.39</b>	<b>54 590 918.49</b>	

<b>UMLALAZI LOCAL MUNICIPALITY BANK RECONCILIATION STATEMENT MONTH ENDING NOVEMBER - 2023</b>									
	ACC NO. 3180003801		9 919 403,02						
	ACC NO. 31800015603	-	1 266 686 689,31						
	ACC NO. 31800009204		678 318,73						
	ACC NO. 31800053702		1 268 755 451,85						
<b>REF</b>	<b>CLOSING BALANCE AS PER CASHBOOK</b>		<b>12 666 484,29</b>						
<b>1</b>	<b>LESS PAYMENTS IN BANK BUT NOT IN CASHBOOK</b>		<b>6 173 869,72</b>						
<b>2</b>	<b>PLUS PAYMENTS IN CASHBOOK BUT NOT IN BANK</b>		<b>12 458 095,38</b>						
<b>3</b>	<b>LESS RECEIPTS IN CASHBOOK BUT NOT IN BANK</b>		<b>39 057 629,87</b>						
<b>4</b>	<b>PLUS RECEIPTS IN BANK BUT NOT IN CASHBOOK</b>		<b>26 124 927,04</b>						
<b>5</b>	<b>LESS PAYMENTS OVERSTATED IN CASHBOOK</b>		<b>0,00</b>						
<b>6</b>	<b>PLUS UNDERS /OVERS</b>		<b>0,00</b>						
	<b>THEORITICAL BALANCE AS PER BANK STATEMENT</b>		<b>6 018 207,12</b>						
	<b>BALANCE AS PER BANK STATEMENT</b>	<b>R</b>	<b>6 018 206,94</b>						
	<b>DIFFERENCE</b>		<b>0,18</b>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>Reconciled by:</b> Controller Finance Asset</td> <td style="width: 70%;"> <div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div> </td> </tr> <tr> <td><b>Reviewed By -</b> Manager Budget</td> <td> <div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div> </td> </tr> <tr> <td><b>Authorized by Deputy</b> CFO</td> <td> <div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div> </td> </tr> </table>				<b>Reconciled by:</b> Controller Finance Asset	<div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div>	<b>Reviewed By -</b> Manager Budget	<div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div>	<b>Authorized by Deputy</b> CFO	<div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div>
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<b>Reviewed By -</b> Manager Budget	<div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div>								
<b>Authorized by Deputy</b> CFO	<div style="border: 1px solid black; padding: 2px;">                       Name Signature and Date                 </div>								
<b>APPEND ALL DOCUMENTARY EVIDENCE TO THE RESPECTIVE PAGES OF THE RECONCILIATION</b>									

<b>UMLALAZI LOCAL MUNICIPALITY BANK RECONCILIATION STATEMENT MONTH ENDING DECEMBER - 2023</b>									
	ACC NO. 3180003801		9 919 403,02						
	ACC NO. 31800015603	-	1 368 427 490,08						
	ACC NO. 31800009204		877 896,83						
	ACC NO. 31800053702		1 366 699 138,97						
REF	CLOSING BALANCE AS PER CASHBOOK		9 068 948,74						
1	LESS PAYMENTS IN BANK BUT NOT IN CASHBOOK		2 381 122,20						
2	PLUS PAYMENTS IN CASHBOOK BUT NOT IN BANK		4 109 414,25						
3	LESS RECEIPTS IN CASHBOOK BUT NOT IN BANK		458 523,48						
4	PLUS RECEIPTS IN BANK BUT NOT IN CASHBOOK		558 867,82						
5	LESS PAYMENTS OVERSTATED IN CASHBOOK		0,00						
6	PLUS UNDERS /OVERS		0,00						
	THEORITICAL BALANCE AS PER BANK STATEMENT		10 897 585,13						
	BALANCE AS PER BANK STATEMENT		R 10 897 584,95						
	DIFFERENCE		0,18						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; padding: 2px;">Reconciled by: Controller Finance Asset</td> <td style="padding: 2px;">Name Signature and Date </td> </tr> <tr> <td style="padding: 2px;">Reviewed By - Manager Budget</td> <td style="padding: 2px;">Name Signature and Date </td> </tr> <tr> <td style="padding: 2px;">Authorised by Deputy CFO</td> <td style="padding: 2px;">Name Signature and Date </td> </tr> </table>				Reconciled by: Controller Finance Asset	Name Signature and Date	Reviewed By - Manager Budget	Name Signature and Date	Authorised by Deputy CFO	Name Signature and Date
Reconciled by: Controller Finance Asset	Name Signature and Date								
Reviewed By - Manager Budget	Name Signature and Date								
Authorised by Deputy CFO	Name Signature and Date								
<b>APPEND ALL DOCUMENTARY EVIDENCE TO THE RESPECTIVE PAGES OF THE RECONCILIATION</b>									

**SUBSISTENCE & TRAVEL**  
DECEMBER 2023

<b>COUNCILLORS</b>										
DATE OF DEPARTURE	DATE OF RETURN	NO. OF DAYS	NO. OF NIGHTS	NAME	DETAILS	DESTINATION	SUBSIS (R)	TRAVEL/ TOL FEE (R)	ACCO (R)	TOTAL (R)
08/11/2023	08/11/2023	1		DLUDLA M	SPORTS PLANNING MEETING	RICHARDS BAY		1 238.40		1 238.40
<b>TOTALS</b>							-	1 238.40	-	1 238.40
<b>STAFF</b>										
DATE OF DEPARTURE	DATE OF RETURN	NO. OF DAYS	NO. OF NIGHTS	NAME	DETAILS	DESTINATION	SUBSIS (R)	TRAVEL/ TOL FEE (R)	ACCO (R)	TOTAL (R)
01/09/2023	30/09/2023			PADAYACHEE K	TRAVEL TO BUTCHER STREET & SCM OFFICES FOR SIGNING OF INVOICES	ESHOWE		462.31		462.31
01/10/2023	31/10/2023			PADAYACHEE K	TRAVEL TO BUTCHER STREET & SCM OFFICES FOR SIGNING OF INVOICES	ESHOWE		366.36		366.36
01/11/2023	30/11/2023			PADAYACHEE K	TRAVEL TO BUTCHER STREET & SCM OFFICES FOR SIGNING OF INVOICES	ESHOWE		332.00		332.00
23/10/2023	26/10/2023	4	3	MBUYAZI S	ATTEND CIGFARO CONFERENCE (TRAVEL TO KSIA)	CAPE TOWN	150.00	671.00		821.00
<b>TOTALS</b>							150.00	1 831.67	-	1 981.67

12.4 CASH FLOW PROJECTIONS



CASH FLOW (BUDGET) : 2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
<b>BUDGETED</b>													
Bank balance	83 789 000	166 526 616	138 385 638	104 392 591	87 697 132	77 663 761	161 397 738	146 539 313	116 339 664	164 677 617	119 616 764	83 611 629	63 760 000
<b>SOURCES INFLOW</b>													
Property Rates	2 866 614	7 061 266	6 121 007	6 896 526	17 569 015	3 990 673	3 794 017	3 164 017	3 121 399	3 640 243	5 702 726	5 702 726	69 756 000
Service charges - electricity revenue	7 916 005	5 625 696	5 736 211	9 373 736	6 854 577	5 092 262	7 072 041	9 121 186	9 061 637	6 156 262	8 602 107	8 602 107	88 248 100
Service charges - refuse revenue	1 052 619	1 153 661	1 001 668	1 112 965	1 153 797	1 052 760	1 127 136	1 423 460	1 091 669	1 076 675	1 761 666	1 761 666	14 761 900
Rental of facilities and equipment	-	36 338	36 728	90 271	21 277	3 723	22 467	21 843	30 044	54 661	654 854	654 854	1 627 000
Interest earned - external investments	660 929	24 568	3 987 466	55 634	56 413	181 131	46 897	31 129	161 925	47 372	1 233 703	1 233 703	7 440 000
Fines, penalties and forfeits	-	335	670	-	-	-	-	-	103 690	-	3 683 206	3 683 206	3 866 000
Leases and permits	4 759	12 360	241 673	27 236	277 279	12 702	66 616	19 746	39 094	40 071	892 947	892 947	2 850 000
Agency services	-	273 962	245 692	223 996	234 900	256 903	231 132	419 197	275 939	236 627	212 443	148 370	2 764 000
Transfer receipts - operations	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	1 619 000
Other revenue	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	159 917	1 619 000
<b>TOTAL INFLOW</b>	<b>38 664 468</b>	<b>16 567 017</b>	<b>18 351 644</b>	<b>17 939 613</b>	<b>26 429 468</b>	<b>112 567 039</b>	<b>12 639 221</b>	<b>15 169 479</b>	<b>74 843 365</b>	<b>11 416 616</b>	<b>19 374 262</b>	<b>23 090 456</b>	<b>460 642 000</b>
<b>OTHER CASHFLOW</b>													
Transfer receipts - capital	16 761 167	-	-	21 547 500	-	12 986 500	-	-	12 738 632	-	-	-	66 136 000
Proceeds - disposed	-	4 000 000	-	-	-	-	-	-	-	-	-	-	4 000 000
Short term loans	-	-	-	-	-	-	30 000 000	-	-	-	-	-	30 000 000
<b>TOTAL OTHER CASHFLOW</b>	<b>16 761 167</b>	<b>4 000 000</b>	<b>-</b>	<b>21 547 500</b>	<b>-</b>	<b>12 986 500</b>	<b>30 000 000</b>	<b>-</b>	<b>12 738 632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100 136 000</b>
<b>CASH OUTFLOW</b>													
Employer related costs	15 163 415	14 129 003	14 519 548	14 640 905	15 257 165	21 163 721	14 636 022	14 233 654	14 368 131	14 524 153	17 566 472	15 775 520	168 226 000
Remuneration of councillors	2 175 971	1 921 330	1 921 330	1 920 665	1 926 365	1 916 304	1 921 330	1 921 330	1 921 330	1 917 754	2 566 646	1 901 456	23 830 000
Fines charges	-	-	1 071 666	-	-	-	-	-	1 986 666	-	347 334	347 334	3 756 000
Bulk purchases - Electricity	953 264	12 084 179	12 433 656	6 969 405	9 824 739	6 862 824	6 668 035	6 403 462	9 266 330	9 844 737	9 744 280	8 120 067	87 414 000
Other materials	466 777	1 218 016	2 566 649	2 776 526	1 872 259	1 997 428	2 492 752	1 671 103	2 139 066	1 961 634	481 333	1 906 497	20 756 000
Contracted services	1 667 716	5 904 461	6 022 676	6 203 664	6 614 408	6 660 032	7 249 630	6 634 865	6 667 073	6 943 062	3 079 232	10 076 611	74 186 000
Transfer and grants - other	156 632	146 374	384 120	475 24	1 743 528	246 920	414 344	629 562	1 377 695	269 667	909 547	909 547	7 673 000
Other expenditure	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	4 615 750	56 368 000
Capital assets	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	9 179 563	110 166 000
<b>TOTAL OUTFLOW</b>	<b>34 678 109</b>	<b>49 097 698</b>	<b>52 744 979</b>	<b>46 881 683</b>	<b>46 233 779</b>	<b>52 061 563</b>	<b>47 397 647</b>	<b>45 359 738</b>	<b>48 843 725</b>	<b>46 376 390</b>	<b>46 478 177</b>	<b>62 433 324</b>	<b>569 469 000</b>
Bank balance	166 526 616	138 385 638	104 392 591	87 697 132	77 663 761	161 397 738	146 539 313	116 339 664	116 339 664	119 616 764	83 611 629	63 760 000	64 666 000

12.5 CASH FLOW PROJECTIONS



CASH FLOW (ACTUAL) : 2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
<b>BUDGETED</b>	<b>73 658 472</b>	<b>172 884 472</b>	<b>166 561 000</b>	<b>134 933 000</b>	<b>115 921 082</b>	<b>77 786 480</b>	<b>133 420 822</b>	<b>98 018 230</b>	<b>98 474 861</b>	<b>96 320 070</b>	<b>89 815 141</b>	<b>88 166 050</b>	<b>73 658 472</b>
<b>SOURCES INFLOW</b>													
Property Rates	2 813 267	6 173 794	5 801 582	4 425 633	6 375 107	6 576 258	3 784 017	3 164 017	3 121 869	3 640 243	5 702 726	5 702 726	57 682 920
Service charges - electricity revenue	2 893 330	4 260 403	4 067 686	5 241 890	5 774 287	6 748 564	7 072 041	9 121 198	9 091 837	6 156 262	8 602 107	8 602 107	77 631 711
Service charges - refuse revenue	1 047 874	917 196	833 046	756 848	990 000	846 734	1 127 136	1 423 480	1 091 809	1 076 575	1 761 685	1 761 685	13 673 039
Rental of facilities and equipment	248 523	10 983	6 219	3 788	3 390	3 237	22 467	21 843	30 044	54 551	654 854	654 854	1 714 733
Interest earned - external investments	82 382	44 815	36 445	61 317	51 672	199 578	45 697	31 129	161 925	47 372	1 283 703	1 283 703	3 338 038
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	103 890	3 893 205	3 987 095
Licences and permits	6 794	7 359	1 728	1 016	2 854	2 637	86 816	19 746	39 094	42 071	892 947	892 947	1 998 010
Agency services	211 400	191 765	178 006	248 748	202 260	161 191	231 132	419 197	275 939	238 627	212 443	149 370	2 720 078
Transfer receipts - operational	100 520 000	4 000 000	-	-	-	83 118 000	-	-	40 000 000	-	-	-	429 130 000
Other revenue - including Withdrawals	28 297 429	108 727 976	71 092 950	282 612 478	115 161 081	62 862 164	25 000 000	27 000 000	40 000 000	40 000 000	20 000 000	2 361 103	811 195 182
<b>TOTAL INFLOW</b>	<b>136 136 000</b>	<b>120 887 272</b>	<b>82 007 642</b>	<b>303 390 919</b>	<b>128 560 552</b>	<b>161 010 363</b>	<b>37 379 305</b>	<b>41 200 618</b>	<b>53 812 017</b>	<b>51 255 701</b>	<b>39 214 335</b>	<b>25 291 681</b>	<b>1 200 146 407</b>
<b>OTHER CASHFLOW</b>													
Transfer receipts - capital	26 750 000	-	-	20 000 000	-	8 000 000	-	-	12 738 832	-	-	-	67 488 832
Proceeds - disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	26 086 957	-	-	-	-	-	-	-	-	-	-	26 086 957
<b>TOTAL OTHER CASHFLOW</b>	<b>26 750 000</b>	<b>26 086 957</b>	<b>-</b>	<b>20 000 000</b>	<b>-</b>	<b>8 000 000</b>	<b>-</b>	<b>-</b>	<b>12 738 832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93 575 789</b>
<b>CASH OUTFLOW</b>													
Employee related costs	16 183 322	12 811 372	13 732 882	13 755 278	15 635 087	19 928 451	14 836 022	14 233 954	14 389 131	14 554 153	17 585 472	15 775 520	183 600 744
Remuneration of councillors	1 938 347	1 886 236	1 814 291	3 366 932	1 996 751	2 013 408	1 921 330	1 921 330	1 921 330	1 917 754	2 556 646	1 901 456	25 259 809
Finance charges	-	-	63 585	-	-	1 257 764	-	-	1 989 865	-	347 334	347 334	4 005 883
Bulk purchases - Electricity	-	10 979 235	11 598 397	6 415 965	6 451 343	5 889 713	6 688 035	6 403 452	6 256 330	6 944 737	6 744 280	6 120 057	82 479 555
Other materials	401 263	1 077 222	1 535 010	1 609 811	1 473 807	874 589	2 482 752	1 871 103	2 138 095	1 951 634	481 333	1 505 457	17 412 038
Contracted services	4 340 485	8 667 246	4 776 286	8 666 733	5 955 248	5 546 029	7 249 630	6 504 985	6 967 073	6 943 062	3 079 232	10 078 611	78 804 038
Transfers and grants - other	282 318	970 591	717 100	1 294 683	507 339	966 555	414 344	629 582	1 377 595	269 687	909 547	909 547	9 148 887
Other expenditure - including Deposits	-14 637 693	79 935 610	66 028 831	253 850 085	113 434 862	87 886 641	30 000 000	9 179 583	9 179 583	15 000 000	9 179 583	1 171 157	625 943 272
Capital assets	1 648 965	2 296 744	2 520 891	26 838 790	20 969 717	1 100 864	9 179 583	9 179 583	9 179 583	9 179 583	9 179 583	9 179 583	110 451 494
<b>TOTAL OUTFLOW</b>	<b>36 817 000</b>	<b>116 628 256</b>	<b>102 853 374</b>	<b>315 816 258</b>	<b>166 628 153</b>	<b>125 376 032</b>	<b>72 761 697</b>	<b>40 743 908</b>	<b>44 227 975</b>	<b>56 760 630</b>	<b>40 863 427</b>	<b>48 988 731</b>	<b>1 137 106 519</b>
Bank balance	<b>172 884 472</b>	<b>166 561 000</b>	<b>134 933 000</b>	<b>115 921 082</b>	<b>77 786 480</b>	<b>133 420 822</b>	<b>98 018 230</b>	<b>98 474 861</b>	<b>98 320 070</b>	<b>89 815 141</b>	<b>88 166 050</b>	<b>88 166 050</b>	<b>64 468 000</b>

12.6 CASH AND SHORT TERM DEPOSITS AVAILABLE TO SETTLE EXPENDITURE

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Cash and Short term deposits available												
Cash and Cash Equivalents	162 370 685,11	164 236 445,66	141 653 048,87	117 132 139	79 150 894,68	135 279 005,26						
Less: Unspent Conditional Grants	-27 887 907,95	-25 179 982,44	-22 690 651	-33 282 712	-23 806 572	-20 710 053						
<b>Total</b>	<b>134 482 777</b>	<b>139 056 463</b>	<b>118 972 398</b>	<b>83 849 427</b>	<b>55 344 323</b>	<b>114 568 952</b>						
Total Expenditure	32 339 416	47 397 392	45 808 387	44 692 240	42 404 881	43 640 935						
Less: Depreciation	-4 179 060	-4 179 060	-5 339 314	-4 640 886	-4 490 960	-4 640 460						
Less: Debt Impairment	-675 000	-675 000	-675 000	-675 000	-675 000	-675 000						
<b>Total</b>	<b>27 484 357</b>	<b>42 543 332</b>	<b>39 794 053</b>	<b>39 376 554</b>	<b>37 238 920</b>	<b>38 325 475</b>						
<b>Ratio</b>	<b>4,89</b>	<b>3,27</b>	<b>2,99</b>	<b>2,13</b>	<b>1,49</b>	<b>2,99</b>						

National Treasury considers financially sound municipalities to be those municipalities whose cash on hand will cover 1 to 3 times their average monthly operating expenditure.

12.7 EQUITABLE SHARE



EQUITABLE SHARE SPENDING FOR 2023/2024

Dec-23

DESCRIPTION	ITEM NUMBER	BUDGETED AMOUNT	ADJUSTMENTS AMOUNT	ADJUSTED BUDGET	THIS MONTH ACTUAL	YEAR TO DATE ACTUAL	COMMITTED AMOUNT	BALANCE (OVER)/ UNDER
<b>YOUTH DEVELOPMENT PROGRAMMES</b>	<b>TOTAL</b>	<b>960 000</b>	<b>147 400</b>	<b>1 127 400</b>	<b>7 818</b>	<b>207 573</b>	<b>-</b>	<b>919 827</b>
Catering Services	11110000176	140 000	-62 500	77 500	7 818	77 318	-	82
Artists and Performers	11110000177	30 000	-	30 000	-	-	-	30 000
Stages and Sound Crew	11110000178	81 000	-	81 000	-	-	-	81 000
Allocations In-kind - Households	11110000313	300 000	-	300 000	-	4 200	-	295 800
Gifts and Promotional Items	11110000284	120 000	-	120 000	-	108 230	-	11 770
Social Relief Donations-Lincence Prog	11110001834	200 000	210 000	410 000	-	-	-	410 000
Hire Charges	11110000285	78 000	-	78 000	-	17 825	-	60 175
Transport Provided as Part of Departmental Activities: Events	11110000287	31 000	-	31 000	-	-	-	31 000
<b>EARLY CHILDHOOD DEVELOPMENT</b>	<b>TOTAL</b>	<b>220 000</b>	<b>-</b>	<b>220 000</b>	<b>-</b>	<b>154 950</b>	<b>-</b>	<b>65 050</b>
Connection/Dia-connection:Electricity	11110000179	10 000	-	10 000	-	-	-	10 000
Non-profit Institutions:Unspecified	11110000318	210 000	-	210 000	-	154 950	-	55 050
<b>COMMUNITY SUPPORT PROGRAMME</b>	<b>TOTAL</b>	<b>1 000 000</b>	<b>330 000</b>	<b>1 330 000</b>	<b>69 405</b>	<b>1 170 103</b>	<b>147 448</b>	<b>12 448</b>
Hire Charges	11110000288	-	-	-	-	-	-	-
Social Relief Donations	11110000314	1 000 000	330 000	1 330 000	69 405	1 170 103	147 448	12 448
<b>LOCAL ECONOMIC DEVELOPMENT</b>	<b>TOTAL</b>	<b>3 057 650</b>	<b>-</b>	<b>3 057 650</b>	<b>23 500</b>	<b>632 871</b>	<b>25 280</b>	<b>2 409 489</b>
Catering Services	13105000366	300 000	-	300 000	6 350	42 833	-	257 167
Hire Charges	13105000401	-	-	-	-	-	-	-
Stages and Sound crew	13105000368	52 650	-	52 650	-	5 500	-	47 150
Registration Fees:Seminars, Conferences, Allocations In-kind Private Enterprises:Subsidies to Non-financial Private Enterprises:Product	13105000400	300 000	-	300 000	-	-	-	300 000
Enterprises:Product	13105000406	2 405 000	-	2 405 000	17 150	484 538	25 280	1 895 182
<b>POVERTY ALLEVIATION</b>	<b>TOTAL</b>	<b>3 200 000</b>	<b>-</b>	<b>3 200 000</b>	<b>324 166</b>	<b>2 000 987</b>	<b>141 928</b>	<b>1 057 375</b>
Refuse Removal	14403000189	1 800 000	-	1 800 000	141 897	589 090	141 928	1 058 982
Personnel and Labour	14403000190	1 300 000	-	1 300 000	182 258	1 411 507	-	-111 507
Uniform and Protective Clothing	14403000305	100 000	-	100 000	-	-	-	100 000
<b>DISASTER ASSISTANCE</b>	<b>TOTAL</b>	<b>1 010 000</b>	<b>-</b>	<b>1 010 000</b>	<b>-</b>	<b>978 109</b>	<b>26 626</b>	<b>7 264</b>
Social Relief	12106000568	1 010 000	-	1 010 000	-	978 109	26 626	7 264
<b>HUMANITARIAN ASSISTANCE</b>	<b>TOTAL</b>	<b>1 000 000</b>	<b>-</b>	<b>1 000 000</b>	<b>129 000</b>	<b>765 161</b>	<b>73 000</b>	<b>161 839</b>
Burial Services	12104001105	1 000 000	-	1 000 000	129 000	765 161	73 000	161 839
<b>SPORTS DEVELOPMENT</b>	<b>TOTAL</b>	<b>850 000</b>	<b>62 600</b>	<b>912 600</b>	<b>22 500</b>	<b>883 648</b>	<b>3 281</b>	<b>15 691</b>
Catering Services	12205001108	250 000	6 600	256 600	22 500	255 351	-	1 249
Artists and Performers	12205001109	10 000	-	10 000	-	6 000	-	4 000
Honoraria (Voluntarily Workers)	12205001165	40 000	-36 000	4 000	-	800	-	200
Transport Provided as Part of Departmental Activities:Events	12205001173	210 000	-136 000	74 000	-	71 000	-	-
Hire Charges	12205001174	70 000	-	70 000	-	58 077	3 281	8 682
Gifts and Promotional Items	12205001175	270 000	234 000	504 000	-	502 419	-	1 581

<b>CULTURAL DEVELOPMENT</b>	<b>TOTAL</b>	<b>616 710</b>	<b>-85 600</b>	<b>551 210</b>	<b>2 285</b>	<b>560 870</b>	<b>-</b>	<b>540</b>
Catering Services	12108001107	120 000	-4 800	115 200	820	115 102	-	98
Gifts and Promotional items	12108001108	250 000	-10 000	234 000	1 430	233 817	-	183
Transport Provided as Part of Departmental Activities:Events	12108001167	80 000	-	80 000	-	80 000	-	-
Hire Charges	12108001170	80 000	-1 700	78 300	-	78 250	-	50
Stage and Sound crew	12108001000	85 710	-43 000	43 710	-	43 500	-	210
<b>LOCAL AIDS COUNCIL</b>	<b>TOTAL</b>	<b>230 000</b>	<b>-</b>	<b>230 000</b>	<b>15 252</b>	<b>47 258</b>	<b>-</b>	<b>182 742</b>
Catering Services	11110001115	130 000	-	130 000	15 252	47 258	-	82 742
Artists and Performers	11110001116	40 000	-	40 000	-	-	-	40 000
Stage and Sound crew	11110001117	30 000	-	30 000	-	-	-	30 000
Gifts and Promotional items	11110001162	30 000	-	30 000	-	-	-	30 000
<b>FREE REFUSE</b>	<b>TOTAL</b>	<b>2 141 660</b>	<b>-</b>	<b>2 141 660</b>	<b>148 584</b>	<b>895 435</b>	<b>-</b>	<b>1 246 225</b>
Refuse Removal	24403000974	2 141 660	-	2 141 660	148 584	895 435	-	1 246 225
<b>FREE ELECTRICITY</b>	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Domestic low Domestic indigent	24101001067	-	-	-	-	-	-	-
<b>WARD COMMITTEE EXPENSES</b>	<b>TOTAL</b>	<b>3 463 020</b>	<b>-</b>	<b>3 460 000</b>	<b>320 400</b>	<b>1 987 100</b>	<b>-</b>	<b>1 465 920</b>
Remuneration to Ward Committees	11110000307	3 400 000	-	3 400 000	320 400	1 986 500	-	1 413 400
Transport Provided as Part of Departmental Activities:Events	11110002372	63 020	-	63 020	-	10 500	-	52 520
<b>RURAL FIRE PREVENTION</b>	<b>TOTAL</b>	<b>90 000</b>	<b>-</b>	<b>90 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90 000</b>
Catering Services	12305000528	50 000	-	50 000	-	-	-	50 000
Stage and Sound crew	12305000527	10 000	-	10 000	-	-	-	10 000
Hire Charges	12305000548	30 000	-	30 000	-	-	-	30 000
<b>YOUTH BUSINESS AND ADVISORY</b>	<b>TOTAL</b>	<b>210 000</b>	<b>-282 400</b>	<b>-62 400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Catering Services	13105000369	175 000	-175 000	-	-	-	-	-
Transport Provided as Part of Departmental Activities:Events	13105001950	35 000	-35 000	-	-	-	-	-
<b>SPECIAL PROGRAMMES</b>	<b>TOTAL</b>	<b>800 000</b>	<b>224 600</b>	<b>1 024 600</b>	<b>835</b>	<b>897 182</b>	<b>228 253</b>	<b>129 085</b>
Catering Services	11110001111	220 000	-	220 000	835	164 888	1 844	33 288
Artists and Performers	11110001112	65 000	-	65 000	-	28 400	-	36 600
Stage and Sound crew	11110001113	10 000	-	10 000	-	-	-	10 000
Honoraria (Voluntarily Workers)	11110001159	5 000	-	5 000	-	1 000	-	4 000
Hire Charges	11110001160	90 000	-	90 000	-	85 891	2 309	1 800
Transport Provided as Part of Departmental Activities:Events	11110001161	150 000	-	150 000	-	109 800	29 500	10 700
Gifts and Promotional items	11110001163	280 000	224 500	484 500	-	257 183	194 600	32 717
<b>OPERATION SUKUMA SAKHE</b>	<b>TOTAL</b>	<b>450 000</b>	<b>-159 000</b>	<b>291 000</b>	<b>-</b>	<b>240 337</b>	<b>-</b>	<b>50 663</b>
Other Transfers (Cash)- Unspecified	11110001179	450 000	-159 000	291 000	-	240 337	-	50 663
<b>RURAL ROADS/ CAUSEWAYS</b>	<b>TOTAL</b>	<b>7 000 000</b>	<b>2 200 000</b>	<b>9 200 000</b>	<b>-</b>	<b>8 783 051</b>	<b>248 887</b>	<b>168 061</b>
Maintenance of Unspecified Assets	13205001088	7 000 000	2 200 000	9 200 000	-	8 783 051	248 887	168 061
<b>COUNCILLORS FUNERAL ASSISTANCE</b>	<b>TOTAL</b>	<b>50 000</b>	<b>-</b>	<b>50 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 000</b>
Social Relief	11110000322	50 000	-	50 000	-	-	-	50 000
<b>RURAL GRDS MAINTENANCE</b>	<b>TOTAL</b>	<b>179 680</b>	<b>-</b>	<b>179 580</b>	<b>-</b>	<b>241 628</b>	<b>-</b>	<b>-51 948</b>
Personnel and Labour	12205001201	157 950	-	157 950	-	237 130	-	-70 180
Consumables:Standard Rated	12205001223	21 630	-	21 630	-	4 398	-	17 232
<b>POUND</b>	<b>TOTAL</b>	<b>660 000</b>	<b>-</b>	<b>660 000</b>	<b>52 000</b>	<b>260 000</b>	<b>-</b>	<b>400 000</b>
Animal Care	12306000840	660 000	-	660 000	52 000	260 000	-	400 000
		<b>27 268 620</b>	<b>2 477 900</b>	<b>29 623 200</b>	<b>1 116 895</b>	<b>20 383 654</b>	<b>884 684</b>	<b>8 460 283</b>
								<b>75%</b>










12.9 PROPERTY PLANT AND EQUIPMENT

PROPERTY PLANT AND EQUIPMENT MOVEMENTS FOR DEC 2023

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	150 720 350.03	-	-	-	-	-	150 720 350.03
Plant and machinery	6 177 472.89	-	-	-	168 490.58	-	6 008 982.31
Furniture and office equipment	1 791 624.51	23 441.02	-	-	35 975.99	-	1 779 289.54
Motor vehicles	37 788 525.41	4 211 879.07	-	-	4 553 466.03	-	29 023 180.31
Computer equipment	4 950 412.23	-	-	-	208 897.30	-	4 741 514.93
Infrastructure	378 916 308.25	-	-	-	2 593 846.31	-	376 322 461.94
Community Assets	210 466 978.20	-	-	-	1 290 076.76	-	209 176 901.44
Assets under construction	30 150 474.14	5 289 322.48	-	-	-	-	35 439 796.62
<b>MOVEMENT(S) BREAKDOWN PER ASSET CLASS</b>	<b>820 962 345.76</b>	<b>1 100 884.43</b>	<b>-</b>	<b>-</b>	<b>8 850 752.97</b>	<b>-</b>	<b>813 212 477.22</b>

MOVEMENT(S) BREAKDOWN PER ASSET CLASS

Furniture and office equipment	3 800.00						
Free standing desk	4 933.52						
Wooden post x 4	11 472.00						
4 Door credenza x 2	4 432.50						
4 Drawer cabinet	1 197.00						
Material and suppliers	23 441.02						
Motor vehicles							
Re-allocation of Vehicle maintenance plan	3 921 570.59						
Re-allocation of Vehicle maintenance plan to payment made in advance	290 308.48						
	4 211 879.07						
Assets under construction							
Construction of KDS Sport Complex (Ward 12)	3 840 626.93						
Construction of Ndayini to Ngedlezi Gravel Road ( Ward 04)	43 075.72						
Rehabilitation of Various Urban Roads under Umlalazi Municipality	291 858.75						
Allocation of retention for Makhumalo to Ediphini RD cert 1 Masurebane Trading	213 746.09						
Construction of Mandawa Community Hall	487 015.00						
Construction of Mpumazi Community Hall (Ward 14)	413 999.99						
	5 289 322.48						
<b>TOTAL</b>	<b>1 100 884.43</b>						

PREPARED BY: ASSET MANAGEMENT OFFICER  DATE: 12/01/2024  
 REVIEWED BY: ACCOUNTANT ASSETS MANAGEMENT  DATE: 12/01/2024  
 APPROVED BY: DIVISIONAL MANAGER: BUDGET  DATE: 12/01/2024

12.10 COST CONTAINMENT

Cost Containment In-Year Report - December 2023/24																
Measures	Budget		Year To Date Budget		Q1		Q2		Q3		Q4		Year To Date Savings		Full Year Savings	
	R		R		R		R		R		R		R		R	
Use of consultants	2 397 450		1 198 725		27 536		1 118 464		-		-		80 261		1 278 986	
Vehicle used for political office - bearers	-		-		-		-		-		-		-		-	
Travel and subsistence	1 011 900		505 950		174 315		589 848		-		-		83 898		422 052	
Domestic accommodation	1 616 770		808 385		340 849		893 315		-		-		84 930		723 455	
Sponsorships, events and catering	5 415 290		2 707 645		1 121 484		2 346 727		-		-		360 918		3 068 563	
Communication	2 015 420		1 007 710		194 768		445 074		-		-		562 636		1 570 346	
Other related expenditure items	8 218 890		4 109 445		1 317 107		2 663 251		-		-		1 446 194		5 555 639	
<b>Total</b>	<b>20 675 720</b>		<b>10 337 860</b>		<b>3 176 059</b>		<b>8 056 678</b>		<b>-</b>		<b>-</b>		<b>2 281 182</b>		<b>12 619 042</b>	

uMlalazi Municipality  
EMPLOYEE RELATED COSTS & REMUNERATION OF COUNCILLORS - SECTION 66  
YEAR ENDING 30 JUNE 2024

Description	2023												2024											
	Annual Budget 2023-24	July	August	September	October	November	December	January	February	March	April	May	June	Total										
EMPLOYEE RELATED COST - ACTING AND POST RELATED ALLOWANCES	255 690.00	5 607.40	7 263.90	22 148.77	7 329.47	37 946.24	30 971.91	-	-	-	-	-	-	111 187.89										
EMPLOYEE RELATED COST - CELLULAR AND TELEPHONE	1 795 670.00	155 150.00	154 050.00	153 717.47	152 850.00	152 850.00	151 570.48	-	-	-	-	-	-	920 787.95										
EMPLOYEE RELATED COST - EMPLOYEE BONUS	17 507 700.00	843 109.90	44 198.27	60 597.46	296 083.09	1 546 198.89	6 503 595.40	-	-	-	-	-	-	9 389 711.68										
EMPLOYEE RELATED COST - GROUP LIFE INSURANCE	1 860 580.00	153 032.44	163 804.07	163 918.85	163 317.93	173 714.84	153 000.69	-	-	-	-	-	-	886 547.92										
EMPLOYEE RELATED COST - HOUSING BENEFITS	1 438 050.00	107 270.95	105 201.47	104 548.99	105 201.47	104 805.42	105 145.14	-	-	-	-	-	-	653 293.14										
EMPLOYEE RELATED COST - LEAVE PAY	3 254 530.00	459 717.85	474 435.46	412 506.43	398 264.53	255 234.42	144 234.12	-	-	-	-	-	-	2 072 290.89										
EMPLOYEE RELATED COST - MEDICAL AND CONTRIBUTIONS	8 541 890.00	803 106.46	744 837.59	806 998.64	811 599.42	805 369.22	799 671.82	-	-	-	-	-	-	4 174 348.34										
EMPLOYEE RELATED COST - OVERTIME	7 660 890.00	305 938.55	387 717.89	430 456.77	469 311.05	490 056.39	306 811.42	-	-	-	-	-	-	2 281 641.12										
EMPLOYEE RELATED COST - PRISON FINE	19 541 680.00	1 701 206.71	1 950 645.26	1 101 310.84	1 698 254.41	1 793 210.41	1 950 089.39	-	-	-	-	-	-	10 274 724.22										
EMPLOYEE RELATED COST - PERFORMANCE BONUS	579 700.00	-	-	-	-	-	-	-	-	-	-	-	-	-										
EMPLOYEE RELATED COST - RENTAL SUBSIDY	50 300.00	4 500.00	4 500.00	4 500.00	4 500.00	4 500.00	4 500.00	-	-	-	-	-	-	27 000.00										
EMPLOYEE RELATED COST - SALARIES	113 197 080.00	9 801 201.95	9 503 942.35	9 625 531.55	9 597 841.69	10 136 641.73	9 551 420.16	-	-	-	-	-	-	50 306 468.40										
EMPLOYEE RELATED COST - TRAVEL ALLOWANCES	488 300.00	45 738.88	38 183.28	38 183.28	38 183.28	38 223.28	38 223.28	-	-	-	-	-	-	236 754.87										
EMPLOYEE RELATED COST - STANDBY ALLOWANCES	2 881 700.00	186 028.41	212 032.75	200 739.90	277 718.74	228 764.90	214 232.02	-	-	-	-	-	-	1 317 591.82										
EMPLOYEE RELATED COST - TRAVEL OR MOTOR VEHICLE ALLOWANCES	5 276 000.00	475 862.00	493 852.00	493 852.00	493 852.00	493 852.00	493 852.00	-	-	-	-	-	-	2 500 447.00										
EMPLOYEE RELATED COST - UIF	1 131 970.00	75 242.81	75 640.36	75 864.64	75 622.82	76 058.51	80 330.78	-	-	-	-	-	-	459 855.94										
<b>YEAR TO DATE ACTUAL %</b>	<b>185 277 880.00</b>	<b>15 273 626.73</b>	<b>14 072 025.56</b>	<b>14 254 866.83</b>	<b>14 485 710.06</b>	<b>16 279 278.07</b>	<b>20 232 457.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84 937 863.48</b>										
		8.20%	16.04%	23.70%	31.17%	38.33%	50.00%	-	-	-	-	-	-	50.00%										

REMINERATION OF COUNCILLORS

BASIC SALARIES AND ALLOWANCES	30 264 210.00	1 591 607.21	1 577 757.73	2 511 878.81	1 542 852.52	1 551 133.09	-	-	-	-	-	-	-	10 566 959.37
PENSION FUND CONTRIBUTION	181 880.00	28 832.55	28 832.56	45 840.30	29 873.45	29 873.45	-	-	-	-	-	-	-	181 720.04
LIFE CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MOTOR VEHICLE ALLOWANCE	1 165 540.00	108 851.59	108 851.59	108 706.07	167 612.08	109 751.99	115 800.88	-	-	-	-	-	-	727 593.18
CELLPHONE ALLOWANCE	2 311 300.00	187 000.00	187 000.00	187 000.00	541 957.00	214 273.00	2 659 100	-	-	-	-	-	-	1 829 951.00
HOUSING ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER BENEFITS AND ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>YEAR TO DATE ACTUAL %</b>	<b>23 829 730.00</b>	<b>1 912 291.35</b>	<b>1 914 291.38</b>	<b>1 914 291.38</b>	<b>3 386 851.89</b>	<b>1 995 750.83</b>	<b>2 915 469.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 119 983.48</b>
		8.00%	16.00%	24.00%	38.07%	46.11%	54.80%	-	-	-	-	-	-	54.80%

I, NN Shandu the municipal manager of uMlalazi Municipality, hereby certify that -

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

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

Print Name: NN SHANDU

Municipal Manager of uMlalazi Municipality KZ284

Signature:  \_\_\_\_\_

Date: 12.01.2024