

**QUARTERLY REPORTING
FINANCIAL SERVICES
SECTION 52**



**SEPTEMBER 2023
EXCO**



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STATEMENT OF FINANCIAL PERFORMANCE AND THE IMPLEMENTATION OF THE 2023/2024 BUDGET FOR THE PERIOD ENDING 30 SEPTEMBER 2023

1. PURPOSE

The purpose of the report is to submit to the Council the statement of financial performance and implementation of the 2023/24 Budget of the Abaqulusi Local Municipality for the period ending 30 September 2023 in line with the statutory requirements of S 52(d) of the Municipal Finance Management Act (2003).

2. AUTHORITY

- Honourable Mayor
- Executive Committee
- Council

3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003 Chapter 7, Section 52

4. BACKGROUND

In terms of Section 52(d), of the MFMA No 56, 2003 Chapter 8, the Mayor of a municipality must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

5. EXECUTIVE SUMMARY

The quarterly budget statement in terms of section 52 of the Municipal Finance Management Act for the period ended 30 September 2023 is detailed below. The quarterly budget statement is divided into the following:

- 5.1 Statement of Financial Performance
- 5.2 Revenue by Source
- 5.3 Expenditure by Type
- 5.4 Debtors Age Analysis
- 5.5 Creditors
- 5.6 Grants Register



5. EXECUTIVE SUMMARY

5.1 Statement of Financial Performance

Quarterly Budget Statement of Financial Performance This table provides an overview of the actual, year to date actual and year to date Budget of revenue by Source and expenditure by type. The above revenue by source and expenditure by type can be explained in details as per tables below:

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1										
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		213 962	266 529	-	54 190	54 190	66 632	(12 442)	-19%	266 529
Service charges - Water		43 331	62 253	-	16 539	16 539	15 300	1 239	8%	62 253
Service charges - Waste Water Management		36 295	36 734	-	9 656	9 656	9 183	472	5%	36 734
Service charges - Waste management		22 127	28 588	-	7 822	7 822	7 147	675	9%	28 588
Sale of Goods and Rendering of Services		591	513	-	334	334	128	206	161%	513
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		11 175	35 088	-	3 650	3 650	8 772	(5 122)	-58%	35 088
Interest from Current and Non Current Assets		1 704	1 706	-	837	837	426	410	96%	1 706
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 124	1 667	-	229	229	417	(187)	-45%	1 667
Licence and permits		5 797	2 643	-	669	669	661	9	1%	2 643
Operational Revenue		854	-	-	377	377	-	377	-	-
Non-Exchange Revenue										
Property rates		99 002	120 645	-	30 074	30 074	30 019	55	0%	120 645
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18 016	5 531	-	9 229	9 229	1 383	7 846	567%	5 531
Licence and permits		-	4 844	-	-	-	1 211	(1 211)	-100%	4 844
Transfers and subsidies - Operational		216 638	219 671	-	86 794	86 794	73 390	13 404	18%	219 671
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 519	-	-	-	-	-	-	-	-
Other Gains		12 778	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		685 913	786 412	-	220 400	220 400	214 670	5 731	3%	786 412
Expenditure By Type										
Employee related costs		189 191	188 376	-	47 078	47 078	46 088	991	2%	188 376
Remuneration of councillors		17 265	19 305	-	4 266	4 266	4 826	(561)	-12%	19 305
Bulk purchases - electricity		215 218	263 142	-	33 862	33 862	65 786	(31 923)	-49%	263 142
Inventory consumed		38 864	40 210	-	11 436	11 436	11 376	60	1%	40 210
Debt impairment		(4 691)	7 363	-	-	-	1 841	(1 841)	-100%	7 363
Depreciation and amortisation		133 085	42 503	-	27 484	27 484	10 626	16 858	159%	42 503
Interest		5 475	-	-	329	329	-	329	-	-
Contracted services		116 126	95 641	-	23 089	23 089	23 474	(385)	-2%	95 641
Transfers and subsidies		0	-	-	-	-	-	-	-	-
Irrecoverable debts written off		73 664	-	-	(20)	(20)	-	(20)	-	-
Operational costs		53 751	63 954	-	12 394	12 394	16 548	(4 154)	-25%	63 954
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		11 093	-	-	-	-	-	-	-	-
Total Expenditure		849 040	720 496	-	169 919	169 919	180 564	(20 646)	-11%	720 496
Surplus/(Deficit)		(163 127)	65 917	-	60 482	60 482	34 105	26 377	77%	65 917
Transfers and subsidies - capital (monetary allocations)		49 990	76 440	-	2 706	2 706	25 647	(22 940)	-89%	76 440
Transfers and subsidies - capital (in-kind)		620	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		(118 517)	142 357	-	63 188	63 188	69 752	-	-	142 357
Surplus/(Deficit) after income tax		(118 517)	142 357	-	63 188	63 188	69 752	-	-	142 357
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(118 517)	142 357	-	63 188	63 188	69 752	-	-	142 357
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(118 517)	142 357	-	63 188	63 188	69 752	-	-	142 357



5.2 Financial Performance -Revenue by Source

Revenue by Source

This table provides an overview of the quarterly actual, year to date actual and year to date Budget of revenue by Source and details explained below.

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		213 662	266 529	-	54 190	54 190	66 632	(12 442)	-19%	266 529
Service charges - Water		43 331	62 253	-	16 539	16 539	15 300	1 239	8%	62 253
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Service charges - Waste management		22 127	28 588	-	7 822	7 822	7 147	675	9%	28 588
Sale of Goods and Rendering of Services		591	513	-	334	334	128	206	161%	513
Agency services		-	-	-	-	-	-	-	-	-
Interest										
Interest earned from Receivables		11 175	35 088	-	3 650	3 650	8 772	(5 122)	-58%	35 088
Interest from Current and Non Current Assets		1 704	1 706	-	837	837	426	410	96%	1 706
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 124	1 667	-	229	229	417	(187)	-45%	1 667
Licence and permits		5 797	2 643	-	669	669	661	9	1%	2 643
Operational Revenue		854	-	-	377	377	-	377	-	-
Non-Exchange Revenue										
Property rates		99 002	120 645	-	30 074	30 074	30 019	55	0%	120 645
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18 016	5 531	-	9 229	9 229	1 383	7 846	567%	5 531
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Transfers and subsidies - Operational		216 638	219 671	-	86 794	86 794	73 390	13 404	18%	219 671
Interest										
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 519	-	-	-	-	-	-	-	-
Other Gains		12 778	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		686 913	786 412	-	220 400	220 400	214 670	5 731	3%	786 412

Property Rates

The Property Rates for the 1st quarter is R30,074 million and YTD Actual billed is R30,074 million which is R55 thousand more than the YTD Budget amount of R30,019 million for property rates, yet only R19,9 million was receipted from consumers for the year which is R10 million less than the amount billed.

Electricity Revenue

The Electricity revenue for the 1st quarter is R54,190 million and YTD Actual billed is R54,190 million which is R12,4 million less than the YTD Budget of R66,6 million for the period ended 30 September 2023. The Actual billed is 19% less than the YTD Budget. Only R34,7 million was receipted from consumers which is R19,4 million less than the amount billed.

Water Revenue

The Water revenue for the 1st quarter is R16,539 million and YTD Actual billed is R16,539 million which is R1,239 million more than the YTD Budget amount for the period ended 30 September 2023 of R15,300 million and the actual billed is 8% more than the budget. The payment amount received from consumers of R8,5 million which is R8 million less than the amount billed.



Sanitation Revenue

The Sanitation revenue for the 1st quarter is R9,656 million and YTD Actual billed is R9,656 million which is R472 thousand more than the YTD Budget amount for the period ended 30 September 2023 of R9,183 million and the payment from consumers amounts to R5,3 million which is R4,3 million less than the amount billed.

Refuse Revenue

The Refuse revenue for the 1th quarter is R7,822 million and YTD Actual billed is R7,822 million which is R675 thousand more than the YTD Budget amount for the period ended 30 September of R7,147 million. The payment from consumers amounts to R5,4 million which is R2,4 million less than the amount billed.

Interest earned – external Investment

An amount of R 837 thousand is interest earned for the quarter on available funds on Municipal current account, YTD Budget is R426 thousand and the YTD Actual is R837 thousand as per the statement of financial performance.

Interest earned on outstanding debtors

The interest billed on outstanding debtors YTD Actual is R3,6 million which is less than the YTD budget of R8,7 million and only R414 thousand was received from consumers to date.

Fines, penalties and forfeits

The YTD actual revenue for the period ended 30 September 2023 is R 9,2 million.

Licenses and Permits

There is no YTD actual revenue received from licenses and permits for the period ended 30 September 2023.

Rental of Facilities

The YTD actual revenue for Rental of facilities for the period ended 30 September 2023 is R229 thousand.

Other revenue

There is no actual on other revenue billed for the period ended 30 September 2023. Other revenue is made up of numerous miscellaneous items (e.g., town planning fees, tender documents, valuation of land, cemetery fees, subsidies, etc.) and also gains on disposal of assets are included.

Overall revenue YTD budget

The revenue for the YTD Actual is R220 million and the YTD Budget is R214 million. Included in the Actual revenue is the Equitable Share, MIG, INEP, FMG and Sports and Recreation grant.



BILLING VERSUS PAYMENT

Below is the summary of the amount billed to consumers versus the actual amount received from consumers and the collection rate for the period 1 July to 30 September 2023 is 78%

Payment Period	July to September		
Total Payments (Including Reversals)	-97 214 785.17		
Type Of Service	Total Settlements	Billing	Payment Rate (Movement)
RATES GENERAL	-19 930 493.86	29 958 455.50	67%
ELECTRICITY	-24 740 376.89	29 042 461.45	85%
DEMAND/BASIC CHARGES	-10 037 707.55	11 816 123.12	85%
WATER CONSUMP	-6 467 413.08	10 492 997.66	62%
AVAIL WATER	-2 036 687.22	5 708 383.89	36%
AVAIL SEWER	-4 179 465.70	6 911 891.19	60%
ADD SEWERAGE	-1 169 567.45	1 515 073.97	77%
REFUSE	-5 437 679.88	9 170 228.76	59%
INTEREST	-414 369.45	5 386 509.07	8%
ADJUSTMENTS	-22 959.86	-	
V.A.T.	-7 740 329.16	10 826 242.01	71%
DEPOSIT ELEC	-354 182.86	230 455.05	153%
DEPOSIT WATER	-19 050.59	10 917.31	174%
SERVICE CHARGE	-	-	
OLD DEBT	-19 257.66	19 599.04	98%
PENALTIES LATE PAYMENT	-557 134.66	1 151 749.38	48%
COLL. FEES	-	-	
LEGAL FEES	-13 300.02	-	
SUNDRY CHARGE	-186 644.08	1 500.00	
INDIGENT SUPPOR	-53 780.98	120 258.61	45%
PAYMENT ADVANCED	-13 834 384.22	1 902 580.51	
Total	-97 214 785.17	124 265 426.52	78%



Electricity basic charges - 85% of billing was received for electricity consumption for the year to date (July -September) and 85%% of basic electricity billed was paid for the year to date (July- September)

Water basic charges - 36% of basic water billed was paid for the year to date (July-September) and 62%% of water consumption billed was paid for the year to date (July-September)

Refuse – 59% of the refuse removal billed to consumers was paid

Sanitation – 77% of basic sanitation billed to consumers was paid

Rates – 67% of the rates billed to consumers was paid

The year-to-date collection rate for all services is 78%



5.3 Expenditure by Type

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		189 191	188 376	-	47 078	47 078	46 088	991	2%	188 376
Remuneration of councillors		17 265	19 305	-	4 266	4 266	4 826	(561)	-12%	19 305
Bulk purchases - electricity		215 218	263 142	-	33 862	33 862	65 786	(31 923)	-49%	263 142
Inventory consumed		38 864	40 210	-	11 436	11 436	11 376	60	1%	40 210
Debt impairment		(4 691)	7 363	-	-	-	1 841	(1 841)	-100%	7 363
Depreciation and amortisation		133 085	42 503	-	27 484	27 484	10 626	6 858	159%	42 503
Interest		5 475	-	-	329	329	-	329	-	-
Contracted services		116 126	95 641	-	23 089	23 089	23 474	(385)	-2%	95 641
Transfers and subsidies		0	-	-	-	-	-	-	-	-
Irrecoverable debts written off		73 864	-	-	(20)	(20)	-	(20)	-	-
Operational costs		53 751	63 954	-	12 394	12 394	16 548	(4 154)	-25%	63 954
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		11 093	-	-	-	-	-	-	-	-
Total Expenditure		849 040	720 495	-	159 919	159 919	180 564	(20 646)	-11%	720 495

Employee related costs

The YTD actual expenditure incurred for Employee costs is R47 million. The overtime paid for the YTD ended 30 September 2023 is R4 million. Further details are disclosed per department in Annexure 2.

Remuneration of Councillors

The YTD actual incurred expenditure for the remuneration of Councillor is R4,2 million.

Debt impairment

There is no expenditure for debt impairment as these costs are calculated at year end

Depreciation and Asset impairment

The YTD expenditure for depreciation and asset impairment is R27,4 million.

Bulk Purchases

The YTD amount of R33,8 million has been incurred.

Other Materials (Inventory Consumed)

The YTD other materials amount to R11 436 million which is 1% more than the YTD budget which is R11 376 million. This is expenditure for repairs and maintenance.



Contracted Services

The actual incurred expenditure for Contracted services amounts to R23 million for the period ending 30 September 2023.

Transfers and Subsidies

There is no YTD expenditure on transfers and subsidies for free basic services as the expenditure is offset against the revenue during billing.

Other expenditure

There is no YTD on other expenditure.

Overall expenditure YTD budget

The expenditure for the period ending 30 September 2023 is R159 million for the quarter and YTD R159 million.

Surplus/ (Deficit)

There is a Surplus of R63,188 million.

Cash on Hand

As at 30 September 2023 the municipality has R11,4 million cash available in the bank accounts for operating purposes.

CASH ON HAND				
	OPENING BALANCE 1 SEPTEMBER 2023	REVENUE	EXPENDITURE	BANK BALANCE 30 SEPTEMBER 2023
ABSA	3 700 513.43	42 262 572.61	35 254 372.46	10 708 713.58
NEDBANK	942 049.93	8 799 036.31	9 022 923.25	718 162.99
TOTAL BANK BALANCE	4 642 563.36	51 061 608.92	44 277 295.71	11 426 876.57



Capital expenditure

The expenditure for the quarter ending 30 September 2023 amounts to R5,5 million and YTD Actual of R5,5 million

5.4 Debtors

The amount of R 361 million YTD is still owing to the municipality by the debtors. Debtors age analysis is attached as Annexure 1.

5.5 Creditors

The total amount owing to creditors as per the Creditors age analysis as at the end of September amounts to R 42,7 million as detailed in the supporting Annexure 2.

Below are the top 20 creditors paid in the financial quarter ended 30 September 2023

TOP TWENTY FOR JULY, AUGUST, AND SEPTEMBER 2023 QUARTERLY REPORT

CREDITOR NAME	AMOUNT	SERVICE
Eskom Holdings SOC Ltd - KwaZulu Natal	76 124 395.99	Electricity purchases
ENGAPHELI MOYA SOLUTIONS	8 447 733.29	Electrical meter replacement and water sampling
EKAYA PROMOTIONS	6 326 549.79	Electrical Infrastructure
Qomkufa Security	5 423 474.71	Security Services
SARS	4 559 928.43	VAT Payment
Munsoft	3 899 830.13	Financial Systems
YIMPIE PROJECTS Cc	3 547 756.51	Construction of President & Mark Street
BTMN Engineers (Pty) Ltd	3 489 142.60	WIP Ward 4 Electrification
ESSEN TRADING	2 831 875.00	Supply and delivery of cold asphalt
AQUA TRANSPORT AND HIRE (PTY)	2 458 881.13	Rehabilitation of landfill site Vryheid ward 8
MSUFTU TRANSPORT (PTY) LTD	2 307 173.91	Contractors for gardening service
INQUBEKO ENGINEERING SOLUTIONS	2 007 820.41	Chemicals
LIANA CONSULTING (PTY) LTD	1 920 248.85	Refuse removal
FLEET HORIZON SOLUTIONS (PTY)	1 802 608.16	Lease of vehicles
ABSA	1 699 753.36	Vehicle maintenance
COMPETITION CONSTRUCTION CC	1 393 312.40	Tarring of road from Zama to Kwabalele
ABSA FLEET CARDS	1 382 835.32	Fuel
MAGNACORP	1 379 942.23	Water tanker hire
B2 SUPPLY ABD INTSTALL	1 300 000.00	Cession Maintenance of MV networks
PHETHELEPHI SERVICES	1 294 287.90	Cession Maintenance of MV electrical repairs
KHULIO ELETRICAL	1 227 176.50	Cession Maintenance of MV networks and equipment
GCININKANYISO	1 147 513.65	Waste water pump station
DESTRO	1 134 029.41	Maintenance of water infrastructure

137 106 269.68



Museum grant current allocation is R 235 thousand which is not yet received. The expenditure for the YTD is R156 thousand.

Sports and Recreation Grant

Sports and Recreation grant has an amount of R 2,8 million received. There is no expenditure for the period ended 30 September 2023.

EPWP GRANT

The EPWP grant gazetted in terms of DORA amounts to R2,7 million and the current allocation of R 2,7 million has not yet been received.

The actual expenditure amount for the period ended 30 September 2023 is also R 911 798.82 thousand.

INEP GRANT

INEP grant current allocation is R16, million, an amount of R 4 million has been received in the current financial year. There is no expenditure for the period ended 30 September 2023.

HUMAN SETTLEMENT GLUCKSTAD

Human settlement Gluckstad grant allocation is R2,6 million, an amount of R2,6 million has not yet been received and there is no expenditure to date.

Other Grants from various government departments rollover from the previous year

Other grants from various government departments rollover from the previous year are reflected on the grant register.



5.7 Investment Register

Abaqulusi Municipality Investment Register									
INVESTMENT REGISTER 1 July 2023 to 31 June 2024									
MAIN SUMMARY									
INSTITUTION	BALANCE AT	MOVEMENTS	BALANCE AT	INTEREST		JULY	AUGUST	SEPTEMBER	
	2023/07/01		2023/09/30	EARNED	EARNED				
Bank									
NEDBANK	3 697 779.83	0.00	3 773 317.88	75 538.05	75 538.05	25 281.74	25 454.41	24 801.90	
ABSA CALL	2 348.83	0.00	2 380.06	31.23	31.23	10.14	10.52	10.57	
ABSA CALL	243.11	0.00	243.11	0.00	0.00	0.00	0.00	0.00	
NEDBANK	4 111.15	0.00	4 195.17	84.02	84.02	28.21	28.21	27.60	
STANDARD BANK	74 828.42	0.00	74 828.42	0.00	0.00	0.00	0.00	0.00	
NEDBANK	4 470.61	0.00	4 561.99	91.38	91.38	30.69	30.69	30.00	
NEDBANK	802 257.39	0.00	818 645.98	16 388.59	16 388.59	5 485.14	5 522.65	5 380.80	
STANDARD BANK	4 799.67	0.00	4 799.67	0.00	0.00	0.00	0.00	0.00	
NEDBANK	7 872 082.11	0.00	8 032 892.32	160 810.21	160 810.21	53 821.27	54 189.24	52 799.70	
ABSA LIQUIDITY PLUS	2 867 757.30	4 000 000.00	7 202 450.66	334 693.36	334 693.36	29 646.63	155 709.87	149 336.86	
	15 330 678.42	4 000 000.00	19 918 315.26	587 636.84	587 636.84	114 303.82	240 945.59	232 367.43	



Interest earned on the above interest register relates to amounts invested with various financial institutions registered with South African Banking Council. Municipal investments are done as per the approved Investment policy of the council. The interest earned on investment accounts for the quarter (July to September) amounts to R 587 636.84 thousand.

This amount is not part of the statement of financial performance as it is capitalised monthly to the principal amount invested.

The municipality has a total of R19, 918,315.26 in investments, this is for the cash backing of unspent grants and ESKOM guarantees



Annexure's



ANNEXURE 1

KZN263 Abaqulusi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - Quarter 1

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dvs-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	5 957	4 309	4 256	1 298	1 247	1 055	999	34 163	53 283	38 762			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 702	4 928	2 923	1 681	1 495	629	1 189	14 228	44 784	19 232			
Receivables from Non-exchange Transactions - Property Rates	1400	8 910	3 945	3 489	2 000	1 561	1 507	1 681	79 622	102 713	86 370			
Receivables from Exchange Transactions - Waste Water Management	1500	3 223	1 980	1 685	1 406	6 277	1 166	1 113	35 283	52 133	45 244			
Receivables from Exchange Transactions - Waste Management	1600	3 088	1 832	1 565	1 261	1 200	1 146	1 101	27 982	39 126	32 640			
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810	1 829	1 785	1 612	1 656	1 557	1 521	1 560	37 146	48 875	43 439			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	1 954	1 843	2 038	2 632	2 688	2 10	239	11 777	20 960	15 126			
Total By Income Source	2000	42 663	20 631	17 767	11 932	13 604	7 235	7 891	240 150	361 874	280 813	20	20	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	6 989	5 156	3 881	2 078	1 605	1 500	1 286	57 377	79 871	63 845			
Commercial	2300	19 701	6 053	5 637	2 786	890	794	1 219	27 320	64 300	33 010			
Households	2400	15 973	9 422	8 349	7 068	11 109	4 940	5 366	155 454	217 702	183 958			
Other	2500													
Total By Customer Group	2600	42 663	20 631	17 767	11 932	13 604	7 235	7 891	240 150	361 874	280 813	20	20	



ANNEXURE 2

KZN263 Abaqulusi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description	NT Code	Budget Year 2023/24										Total	Over 1 Year	181 Days - 1 Year	Prior year totals for chart (same)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total							
Creditors Age Analysis By																	
Bulk Electricity	0100	-	12 161	-	4 092	11 717	1 344	-	-	-	-	-	-	29 313	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	9 529	1 372	62	59	1 466	-	-	-	-	-	-	936	13 423	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	9 529	13 534	62	4 150	13 183	1 344	-	-	-	-	-	936	42 737	-	-	-



ANNEXURE 3

OVERTIME REPORT

ABAQULUSI MUNICIPALITY - O/T REPORT September 2023

DEPT	JULY	AUG	SEPT	TOTAL TO DATE
CORPORATE	97 302.43	67 776.43	61 866.46	226 945.32
HR	5 903.21	5 891.10	16 656.36	28 450.67
MUNIMGR	-	-	-	-
MAYOR & COUNCIL	-	2 087.16	2 471.70	4 558.86
FINANCE	64 498.15	12 733.99	13 127.04	90 359.18
MUSEUM	-	-	-	-
SPORT & REC	-	33 457.05	32 519.85	65 976.90
HALLS & REC	-	-	-	-
CEMETERY	36 300.00	-	-	36 300.00
SOLID WASTE	70 952.93	72 756.71	80 891.45	224 601.09
LIBRARY	-	-	-	-
P/SAFETY	156 241.95	166 451.13	162 089.11	484 782.19
HOUSING	-	-	-	-
FLEET	-	-	-	-
ROADS	203 784.95	173 594.28	169 188.45	546 567.68
MOTOR LIC	-	-	-	-
SANITATION	277 578.73	287 102.14	290 367.30	855 048.17
WATER	243 858.10	238 282.06	245 694.06	727 834.22
ELECTRICITY	212 873.96	281 726.09	277 719.39	772 319.44
BACK PAY OVERTIME	-	-	-	-
TOTAL	1 369 294.41	1 341 858.14	1 352 591.17	4 063 743.72



STANDBY REPORT

ABAQULUSI MUNICIPALITY - STANDBY REPORT September 2023

DEPT	JULY	AUG	SEPT	TOTAL TO DATE
CORPORATE	-	-	-	-
HR	-	-	-	-
MUN MGR	-	-	-	-
MAYOR & COUNCIL	-	-	-	-
FINANCE	25 073.46	26 986.17	30 459.45	82 519.08
MUSEUM	-	-	-	-
SPORT & REC	-	-	-	-
HALLS & REC	-	-	-	-
CEMETERY	-	-	-	-
SOLID WASTE	1 582.89	1 249.65	6 469.75	9 302.29
LIBRARY	-	-	-	-
P/SAFETY	77 641.52	77 353.00	51 126.92	206 121.44
HOUSING	-	-	-	-
FLEET	-	-	-	-
ROADS	1 918.28	2 369.64	4 367.06	8 654.98
MOTOR LIC	-	-	-	-
SANITATION	54 461.23	52 561.97	49 345.82	156 369.02
WATER	47 095.72	41 132.31	57 110.12	145 338.15
ELECTRICITY	91 208.91	104 281.60	120 753.55	316 244.06
BACK PAY OVERTIME	-	-	-	-
TOTAL	298 982.01	305 934.34	319 632.67	924 549.02



EMPLOYEE RELATED EXPENDITURE

PERMANENT EMPLOYEES 1ST QUARTER EMPLOYEE COSTS

	JUL	AUG	SEP	TOTAL
SALARY	727 972.81	727 972.81	728 390.26	2 184 335.88
O/TIME1.5	7 069.17	8 508.47	15 388.14	30 965.78
O/TIME2.0	85 958.64	54 993.34	46 478.32	187 430.30
L/S LEAVE	-	-	19 789.20	19 789.20
HOUSING	3 199.23	3 199.23	3 199.23	9 597.69
CELL ALLO	11 000.00	11 000.00	11 000.00	33 000.00
RUN COST	8 161.96	8 277.91	8 813.80	25 253.67
TRAV ALL	38 676.00	38 676.00	38 676.00	116 028.00
REIM TRAV	-	3 129.36	-	3 129.36
ACT ALL	5 490.15	5 490.15	5 490.15	16 470.45
INT SUBS	1 558.78	1 558.78	1 558.78	4 676.34
SUBS ALL	152.00	1 042.00	774.00	1 968.00
B/P ACT A	2 008.24	-	-	2 008.24
KM N TAX	-	-	3 248.00	3 248.00
KM TAX	-	-	555.10	555.10
SHIFT ALL	19 719.73	19 719.73	19 719.73	59 159.19
** EARN. **	910 966.71	883 567.78	903 080.71	2 697 615.20
CC-UIF	5 915.82	5 893.82	5 937.47	17 747.11
CC-PENSION	9 866.87	9 866.87	9 866.87	29 600.61
CC-MED.AID	63 384.54	67 358.34	62 087.72	192 830.60
CC-PROVIDE	123 893.85	123 893.85	123 968.99	371 756.69
CC-SKILLS	8 983.04	8 708.40	8 850.89	26 542.33
CC-SALGA L	398.30	398.30	398.30	1 194.90
*CO.CONTR.	212 442.42	216 119.58	211 110.24	639 672.24
TOTAL	1 123 409.13	1 099 687.36	1 114 190.95	3 337 287.44



1ST QUARTER COUNCILLOR REMUNERATION				
COUNCILLORS	JUL	AUG	SEP	TOTAL
SALARY	1 262 252.64	1 262 252.64	1 242 844.60	3 767 349.88
CELL ALLO	146 200.00	146 200.00	143 253.32	435 653.32
REIM TRAV	-	-	3 589.15	3 589.15
SUBS ALL	-	-	1 447.00	1 447.00
KM N TAX	3 248.00	-	11 043.20	14 291.20
KM TAX	103.56	-	3 299.60	3 403.16
** EARN. **	1 411 804.20	1 408 452.64	1 405 476.87	4 225 733.71
CC-SKILLS	13 354.58	13 353.54	13 177.73	39 885.85
*CO. CONTR.	13 354.58	13 353.54	13 177.73	39 885.85
TOTAL	1 425 158.78	1 421 806.18	1 418 654.60	4 265 619.56



MM, DIRECTORS & INTERNS 1ST QUARTER COSTS

	JUL	AUG	SEP	TOTAL
SALARY	723895.26	734772.31	798525.76	2257193.33
O/TIME1.5	3214.06	2784.63	5290.72	11289.41
O/TIME2.0	3851.32	5586.24	13848.96	23286.52
STANDBY	1319.03	1319.03	1319.03	3957.09
CELL ALLO	13000	13000	13000	39000
TRAV ALL	93741.6	93741.6	96553.84	284037.04
SUBS ALL	19720	8513	12528	40761
BACKPAY	0	0	432689.84	432689.84
KMN TAX	19302.4	1411.4	3735.2	24449
KM TAX	10956.78	799.68	2370.72	14127.18
B/P TRAV	0	0	47105.16	47105.16
GRATUITY	0	0	120345	120345
** EARN. **	889000.45	861927.89	1547312.23	3298240.57
C-UIF	2631.68	2639.93	5243.39	10515
C-SKILLS	8315.38	8335.74	14468.72	31119.84
C-SAIGA LE	310.16	318.64	318.64	947.44
*CO.CONTR.	11257.22	11294.31	20030.75	42582.28
TOTAL	900257.67	873222.2	1567342.98	3340822.85



The total salary cost for the 1st quarter (July to September) ending 30 September 2023 of R10,943,729.85 broken down as follows:
Company 1 – R3,337,287.44
Councillors – R 4,265,619.56
Directors, Interns and temporary employees – R3,340,822.85





CONFIRMATION CERTIFICATE

I, ***MPE Mthembu***, Chief Financial Officer of (**ABAQULUSI MUNICIPALITY**,) have checked the Report and done the Review Session with my Department. (*Mark as appropriate*)

The Section 71 Monthly Report

Quarterly Report on the implementation of the
Financial State of affairs to the Municipality

Mid-year Performance Assessment

Medium Term Report

I hereby confirm that the above is a true reflection of the Finance Section and in full compliance with Schedule 2 of the Municipal Systems Act.



MPE MTHEMBU

DATE

CHIEF FINANCIAL OFFICER

ABAQULUSI MUNICIPALITY KZN263





QUALITY CERTIFICATE

I, ZG Dhlamini, Municipal Manager of ABAQULUSI MUNICIPALITY, hereby certify that I have read the document and certify that I agree and understand the contents contained herein: (mark as appropriate)

- The Section 71 Monthly Report
- Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- In – year report

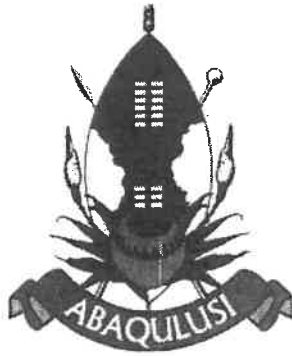
For the quarter ending September 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

MUNICIPAL MANAGER

ABAQULUSI MUNICIPALITY, KZN263

DATE: _____





QUALITY CERTIFICATE

I, SE MKHWANAZI, Mayor of ABAQULUSI MUNICIPALITY, hereby certify that I have read the document and certify that I agree and understand the contents contained herein: (mark as appropriate)

- The Section 71 Monthly Report
- Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- In – year report

For the quarter ending September 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

HONORABLE MAYOR

ABAQULUSI MUNICIPALITY, KZN263

DATE: _____

