

*INKOSI
LANGALIBALELE
MUNICIPALITY*

KZN237



**MFMA SECTION 52(d)
REPORT 2022/23**

Quarter 3

Quarterly Financial Performance: 1st January– 31 March 2023**Executive summary**

To inform Committee of the financial status of the municipality for Quarter 3 of the 2022/23 financial year in accordance with section 52(d) of the Municipal Finance Management Act 56 of 2003 which states “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”.

The Municipal Budget and Reporting Regulations also put emphasise on the quarterly reporting with Regulation 31(1) which state that “the mayor’s quarterly report on the implementation of the budget and the financial affairs of the municipality as required by section 52(d) of the MFMA must be –

- (a) In the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the MFMA; and
 - (b) Consistent with the monthly budget statements for September, October and December as applicable; and
 - (c) Submitted to the National Treasury and relevant provincial treasury within five days of tabling of the report in the council.
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Overview of the current financial performance

Table C1 is a financial performance summary and provides a concise overview of the Inkosi Langabalele municipality's performance from all major financial perspectives (operating, capital expenditure, financial position and cash flow).

KZN237 Inkosi Langabalele - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3 Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	111 482	112 984	112 984	15 989	93 209	84 738	8 471	10%	112 984
Service charges	253 111	281 546	259 450	62 415	192 182	202 321	(10 139)	-5%	259 450
Investment revenue	2 783	2 782	7 498	2 305	5 878	3 973	1 905	48%	7 498
Transfers and subsidies	208 380	231 671	231 671	64 071	220 359	173 753	46 606	27%	231 671
Other own revenue	26 167	86 978	49 444	14 589	38 281	50 220	(11 939)	-24%	49 444
Total Revenue (excluding capital transfers and contributions)	601 923	715 960	661 046	159 369	549 909	515 004	34 905	7%	661 046
Employee costs	195 083	182 361	182 361	46 915	137 331	136 771	560	0%	182 361
Remuneration of Councillors	11 921	14 299	14 299	6 083	10 647	10 724	(77)	-1%	14 299
Depreciation & asset impairment	131 065	62 758	137 449	–	–	76 945	(76 945)	-100%	137 449
Finance charges	396	1 888	487	78	305	856	(551)	-64%	487
Inventory consumed and bulk purchases	226 408	228 205	230 095	24 228	161 072	171 904	(10 833)	-6%	230 095
Transfers and subsidies	–	400	400	234	234	300	(66)	-22%	400
Other expenditure	149 073	231 032	130 637	15 676	78 632	133 122	(54 490)	-41%	130 637
Total Expenditure	713 946	720 945	695 728	93 214	388 220	530 622	(142 401)	-27%	695 728
Surplus/(Deficit)	(112 023)	(4 985)	(34 682)	66 155	161 688	(15 618)	177 306	-1135%	(34 682)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	39 665	67 626	159 227	22 131	83 079	87 360	(4 280)	-5%	159 227
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(72 358)	62 641	124 545	88 286	244 768	71 742	173 026	241%	124 545
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(72 358)	62 641	124 545	88 286	244 768	71 742	173 026	241%	124 545
Capital expenditure & funds sources									
Capital expenditure	162 106	37 866	153 982	10 529	60 214	74 507	(14 293)	-19%	153 982
Capital transfers recognised	264 975	58 805	177 137	19 328	73 231	91 436	(18 205)	-20%	177 137
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	(156 969)	2 600	850	259	560	1 250	(690)	-55%	850
Total sources of capital funds	108 006	61 405	177 987	19 587	73 792	92 686	(18 895)	-20%	177 987
Financial position									
Total current assets	225 079	141 885	493 409		367 632				493 409
Total non current assets	1 226 452	910 338	1 289 470		1 300 316				1 289 470
Total current liabilities	186 878	73 870	355 437		159 339				355 437
Total non current liabilities	47 715	5 089	47 227		47 715				47 227
Community wealth/Equity	1 289 296	910 623	1 317 575		1 460 893				1 317 575
Cash flows									
Net cash from (used) operating	(55 808)	26 823	169 978	17 774	17 774	63 968	46 194	72%	169 978
Net cash from (used) investing	–	(74 762)	(177 987)	(21 769)	(21 769)	(59 980)	(38 211)	64%	(177 987)
Net cash from (used) financing	226	(401)	(401)	7	7	100	93	93%	(401)
Cash/cash equivalents at the month/year end	(33 481)	(12 725)	93 354	–	82 866	105 851	22 986	22%	78 444
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	27 955	13 743	12 533	10 413	10 943	10 317	79 841	267 401	433 145
Creditors Age Analysis									
Total Creditors	610	–	–	–	74	(446)	161	71	470

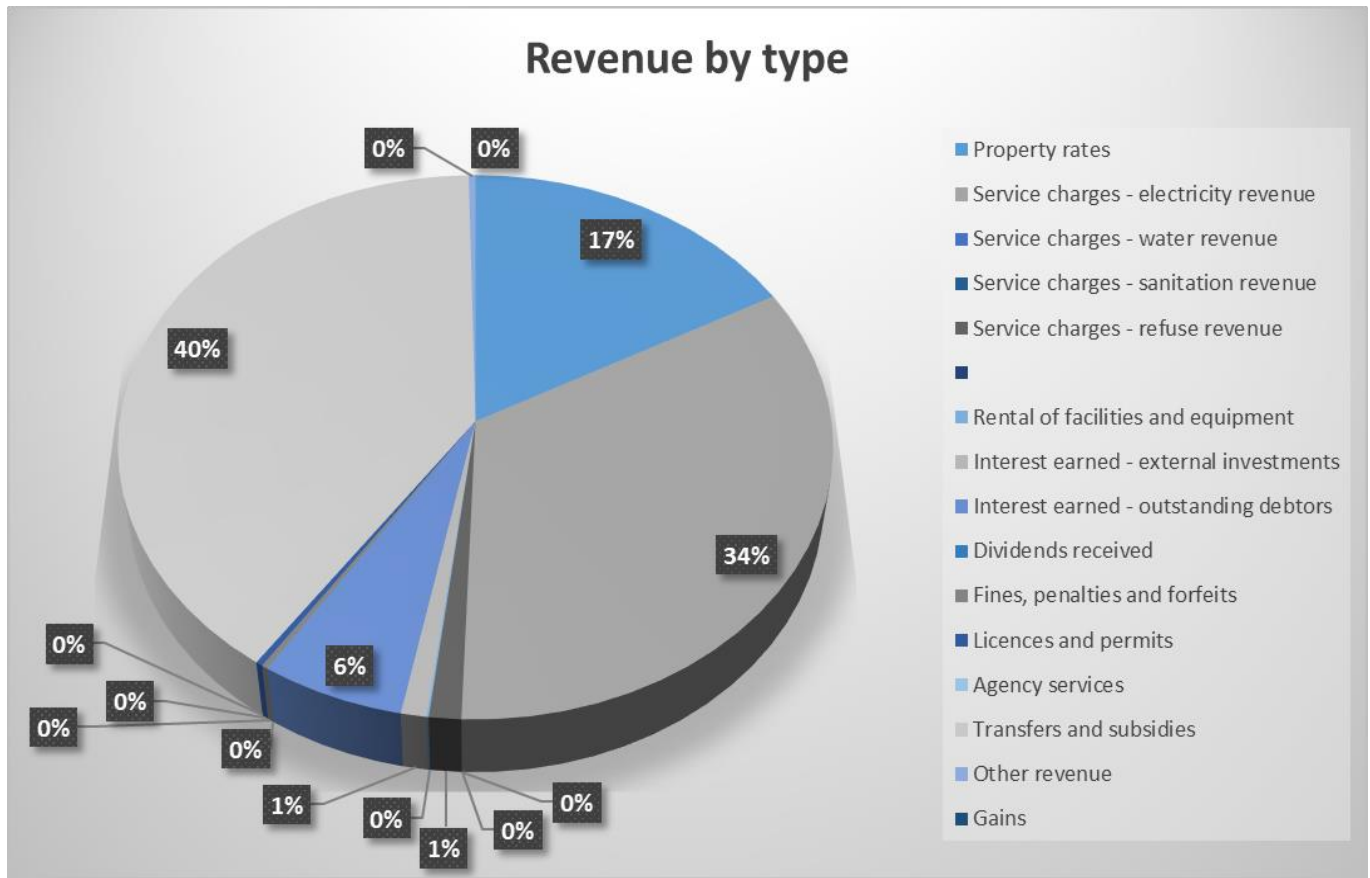
Financial Performance (Revenue and Expenditure)

KZN237 Inkosi Langalibalele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3 Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		111 482	112 984	112 984	15 989	93 209	84 738	8 471	10%	112 984
Service charges - electricity revenue		244 228	271 474	249 571	60 098	184 884	194 844	(9 960)	-5%	249 571
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		8 883	10 072	9 878	2 316	7 297	7 477	(179)	-2%	9 878
Rental of facilities and equipment		723	750	544	162	434	480	(46)	-10%	544
Interest earned - external investments		2 783	2 782	7 498	2 305	5 878	3 973	1 905	48%	7 498
Interest earned - outstanding debtors		12 113	53 141	42 223	11 813	32 925	35 489	(2 564)	-7%	42 223
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		6 166	24 197	2 350	1 245	1 469	9 409	(7 940)	-84%	2 350
Licences and permits		5 557	4 450	1 818	774	1 604	2 285	(680)	-30%	1 818
Agency services		49	49	55	(8)	20	39	(19)	-50%	55
Transfers and subsidies		208 380	231 671	231 671	64 071	220 359	173 753	46 606	27%	231 671
Other revenue		2 296	4 390	2 454	602	1 829	2 518	(689)	-27%	2 454
Gains		(738)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		601 923	715 960	661 046	159 369	549 909	515 004	34 905	7%	661 046
Expenditure By Type										
Employee related costs		195 083	182 361	182 361	46 915	137 331	136 771	560	0%	182 361
Remuneration of councillors		11 921	14 299	14 299	6 083	10 647	10 724	(77)	-1%	14 299
Debt impairment		17 698	144 311	15 478	(1 405)	(1 405)	56 700	(58 105)	-102%	15 478
Depreciation & asset impairment		131 065	62 758	137 449	-	-	76 945	(76 945)	-100%	137 449
Finance charges		396	1 888	487	78	305	856	(551)	-64%	487
Bulk purchases - electricity		216 791	210 527	210 527	20 381	150 272	157 896	(7 624)	-5%	210 527
Inventory consumed		9 617	17 678	19 568	3 846	10 800	14 009	(3 209)	-23%	19 568
Contracted services		96 650	59 215	82 220	12 486	58 117	53 589	4 528	8%	82 220
Transfers and subsidies		-	400	400	234	234	300	(66)	-22%	400
Other expenditure		35 252	27 507	32 938	4 595	21 919	22 833	(913)	-4%	32 938
Losses		(527)	-	-	-	-	-	-		-
Total Expenditure		713 946	720 945	695 728	93 214	388 220	530 622	(142 401)	-27%	695 728
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(112 023)	(4 985)	(34 682)	66 155	161 688	(15 618)	177 306	(0)	(34 682)
(National / Provincial and District)		39 665	67 626	159 227	22 131	83 079	87 360	(4 280)	(0)	159 227
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(72 358)	62 641	124 545	88 286	244 768	71 742			124 545
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		(72 358)	62 641	124 545	88 286	244 768	71 742			124 545
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(72 358)	62 641	124 545	88 286	244 768	71 742			124 545
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(72 358)	62 641	124 545	88 286	244 768	71 742			124 545

Table C4 explanatory notes:

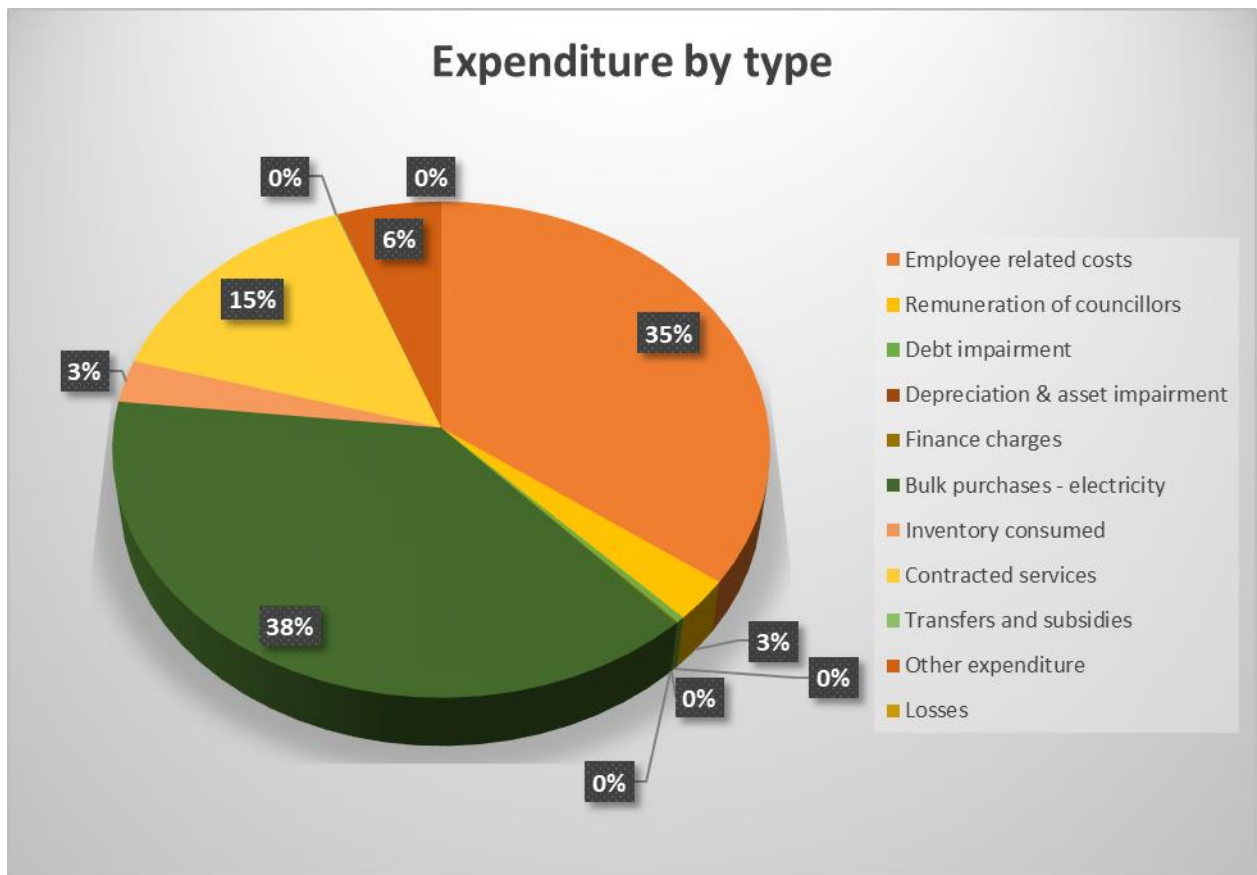
Total operating revenue to date is R549.9 million from the budgeted target of R515 million. The year to date variance is 7% above when performance is measured against the budget. A signification of this variance can be attributed to the fact that the municipality has properties that were billed annually in July. However, when the billing of these properties is apportioned manually on monthly basis the municipality records only -3% variance on the property rates as at end March 2023. Total operating expenditure which is accumulated from July 2022 is 388 million which 27% is less than the budgeted amount of R530.6 million. A major portion of this variance is a result of the debt impairment and depreciation be calculated at year end only and not during the year. The municipality is still trying to further reduce spending as much as possible, but not to the detriment of service delivery, only to stabilise the cash flow position of the municipality.

Income by Type



In the 3rd quarter transfers and subsidies are the highest followed by service charges- electricity revenue and property rates.

Expenditure by Type



As at 31st March 2023 Bulk purchases are the highest followed by employee related costs and contracted services.

Capital Expenditure (Municipal Vote, Standard Classification & Funding)

KZN237 Inkosi Langalibalele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3 Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Public Works & Basic Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development Services		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		(28)	2 100	200	170	248	815	(567)	-70%	200
Vote 2 - Corporate Services		62	100	200	62	131	115	16	14%	200
Vote 3 - Budget and Treasury		(37 300)	100	150	78	78	95	(17)	-18%	150
Vote 4 - Community Services		5 946	338	100	-	100	15	85	549%	100
Vote 5 - Public Works & Basic Services		191 274	35 127	73 579	10 219	59 657	41 530	18 127	44%	73 579
Vote 6 - Planning & Development Services		2 152	100	79 753	-	1	31 936	(31 936)	-100%	79 753
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	162 106	37 866	153 982	10 529	60 214	74 507	(14 293)	-19%	153 982
Total Capital Expenditure		162 106	37 866	153 982	10 529	60 214	74 507	(14 293)	-19%	153 982
Capital Expenditure - Functional Classification										
Governance and administration		(37 266)	2 300	550	310	457	1 025	(568)	-55%	550
Executive and council		(28)	2 100	200	170	248	815	(567)	-70%	200
Finance and administration		(37 238)	200	350	140	208	210	(2)	-1%	350
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		16 004	338	12 840	-	100	5 111	(5 011)	-98%	12 840
Community and social services		15 404	338	100	-	100	15	85	549%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		197	-	-	-	-	-	-	-	-
Housing		403	-	12 740	-	-	5 096	(5 096)	-100%	12 740
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		193 023	35 227	141 158	10 784	60 223	68 936	(8 713)	-13%	141 158
Planning and development		1 749	100	105 792	5 089	32 242	42 352	(10 109)	-24%	105 792
Road transport		191 274	35 127	35 366	5 695	27 980	26 584	1 396	5%	35 366
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9 701	23 539	23 439	8 565	13 084	17 614	(4 530)	-26%	23 439
Energy sources		9 701	23 539	23 439	8 565	13 084	17 614	(4 530)	-26%	23 439
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	181 463	61 405	177 987	19 659	73 864	92 686	(18 823)	-20%	177 987

Funded by:										
National Government		261 867	58 805	164 397	19 328	73 231	86 340	(13 109)	-15%	164 397
Provincial Government		3 108	–	12 740	–	–	5 096	(5 096)	-100%	12 740
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		264 975	58 805	177 137	19 328	73 231	91 436	(18 205)	-20%	177 137
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(156 969)	2 600	850	259	560	1 250	(690)	-55%	850
Total Capital Funding		108 006	61 405	177 987	19 587	73 792	92 686	(18 895)	-20%	177 987

Table C5 shows information for Capital Expenditure. Total expenditure at the end of quarter three is 73.7 million, which is 20% less than the budgeted year-to-date amount of 92.6 million. This can be attributed to the fact that municipality just received Disaster Recovery Grant of R76.9 million during the adjustment budget and is yet to start spending it. There has also been underspending of INEP due to some technicalities with Eskom and also the EEDSM Grant due challenges with SCM processes.

Debtors' Analysis

KZN237 Inkosi Langalibalele - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 178	4 994	4 573	2 688	3 402	2 976	15 951	61 415	113 178	86 433	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	5 305	3 296	2 742	2 635	2 566	2 526	43 867	115 991	178 927	167 585	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	851	757	650	604	606	602	2 772	26 902	33 742	31 485	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	4 621	4 697	4 569	4 482	4 368	4 212	16 837	57 103	100 889	87 002	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	0	0	–	4	0	1	413	5 990	6 410	6 409	–	–
Total By Income Source	2000	27 955	13 743	12 533	10 413	10 943	10 317	79 841	267 401	433 145	378 914	–	–
2022/23 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 681	1 548	1 445	762	856	640	33 720	33 999	74 650	69 976	–	–
Commercial	2300	20 177	6 978	6 208	5 031	5 392	5 298	25 544	125 821	200 449	167 087	–	–
Households	2400	6 097	5 217	4 880	4 621	4 694	4 379	20 576	107 581	158 046	141 851	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	27 955	13 743	12 533	10 413	10 943	10 317	79 841	267 401	433 145	378 914	–	–

The total outstanding debtors is 433.1 million as at 31st March 2023.

Creditors' Analysis

KZN237 Inkosi Langaibalele - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	57	-	-	-	57	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	610	-	-	-	17	-	-	-	628	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	610	-	-	-	74	-	-	-	685	-

The municipality is currently paying creditors within 30 days but has significantly paid off most creditors. The total creditors outstanding is 685 Thousands as at end of March 2023.

Creditor's age analysis

Creditor Code 202303	Creditor Name	Ageing :	0days	30days	60days	90days	120days	Total
3373	ALITHA MARKETING AND PROJECTS	Current					57 000.00	57 000.00
2620	CREED GENERAL SUPPLIES	Current	117 799.00					117 799.00
518	G4S CASH SERVICES (SA)(PTY)LTD	Current	16 481.37					16 481.37
3530	MAJUBA TVET COLLEGE	Current					17 200.00	17 200.00
3423	MEESTER LOGISTICS	Current	476 128.75					476 128.75
2043	VERSATILE INTERIORS	Current			0.03			0.03
		Ageing :	0days	30days	60days	90days	120days	Total
Company Total		Current	610 409.12		0.03		74 200.00	684 609.15

Investment Portfolio Analysis

Inkosi Langalibalele municipality has been consistent with the requirements of the Municipal Investment Regulations, 2005 in its dealings with investments exhibited in the below table.

Mar-23											
Institution	System #	Bank Name	Account #	Opening Balance	Top Up	Withdrawals	Interest Accrual	Interest Payout	Int Capitalised	Charges	Balance
RMB	'000021	CDA 71048724530	'71048724530	11 214.88							11 214.88
FNB	'000022	HOUSING GRANT 622996	'62299691686	2 936 994.83					12 729.66		2 949 724.49
FNB	'000023	MIG 62232266991	'62232266991	12 968 223.25	5 690 000.00	5 500 000.00			53 049.67		13 211 272.92
FNB	'000024	CDA 71021254116	'71021254116	63 695.73							63 695.73
FNB	'000026	INEP GRANT 623475810	'62347581060	785 386.60	8 070 000.00				3 282.49		8 858 669.09
FNB	'000027	EPWP ACCOUNT 6277801	'6277801	2 576.08					13.71		2 589.79
FNB	'000028	EQUITABLE SHARE 6277	'62778019200	91 189 904.59	50 000 000.00	16 000 000.00			537 825.73		125 727 730.32
FNB	'000029	FMG GRANT 6277801336	'6277801336	35 859.80					190.84		36 050.64
FNB	'000030	IDP ACCOUNT 62778018	'62778018	12 591 061.14	76 950 000.00	3 170 000.00			259 967.91		86 631 029.05
FNB	'000032	MUSEUM GRANT ACCOUN	'62778015589	138 275.96					735.90		139 011.86
FNB	'000034	PROVINCIAL LIBRARY 6	'62778014648	54 986.63					292.63		55 279.26
FNB	'000035	SCHEME SUPPORT ACC 6	'62778016743	1 783 729.77					9 492.87		1 793 222.64
OTHER	'000037	FIXED DEPOSIT 750756	'750756	17 015.14							17 015.14
FNB	'000038	CDA 71066697123	'71066697123	15 896.52							15 896.52
FNB	'000041	SMALL TOWN REHAB	'62347582050	510 618.22					2 134.10		512 752.32
				123 105 439.14	140 710 000.00	24 670 000.00	-	-	879 715.51	-	240 025 154.65

Investments as at the end of March 2023 are sitting at 240 Million.

Allocation grant receipts and expenditure


The municipality has received grants of 394.3 million and has spent 242 million to date leaving the balance of 237.7 million as at the end of March 2023.

INKOSI LANGALIBALELE MUNICIPALTY KZ237						
GRANTS REGISTER SUMMARY AS AT 31 MARCH 2023						
CONDITIONAL GRANTS						
Details	Account Number	Opening Balance	Adjustments	Funds Received	Funds Spent	Closing Balance
MIG	62232266991	-		42 690 000.00	33 063 623.26	9 626 376.74
INEP	62347581060	-		22 070 000.00	13 229 079.90	8 840 920.10
EPWP	62778010969	-		2 043 000.00	2 043 000.00	-
FMG	62778013369	-		2 300 000.00	1 779 200.41	520 799.59
Provincialization of Library	62778014648	-		6 652 000.00	4 033 363.77	2 618 636.23
Dalton bridge community project		399 472.14				399 472.14
Museum Grant	62778045589	-				-
SMALL TOWN REHABILITATIO	62347582050	-				-
IDP GRANT		-				-
NYDA	62778047650	-				-
Housing Development	62299691686	-		18 519 103.74	18 516 628.37	2 475.37
LED Grant		6 750.00				6 750.00
Disaster Relief Grant	62778018517	48 950 000.00		76 950 000.00	39 656 599.61	86 243 400.39
EEDBSM				5 000 000.00	1 838 251.00	3 161 749.00
New Establishment Grant		211 440.89				211 440.89
EEDBS Transfer		350 000.00				350 000.00
TOTAL CONDITIONAL GRANTS		49 917 663.03	-	176 224 103.74	114 159 746.33	111 982 020.44
UNCONDITIONAL GRANTS						
Details	Account Number	Opening Balance	Adjustments	Funds Received	Funds Spent	Closing Balance
Equitable Share	62778019200	35 550 621.21		218 092 000.00	127 914 890.89	125 727 730.32
TOTAL UNCONDITIONAL GRANTS		35 550 621.21	-	218 092 000.00	127 914 890.89	125 727 730.32
GRANTS SUMMARY						
Details		Opening Balance	Adjustments	Funds Received	Funds Spent	Closing Balance
TOTAL GRANTS		85 468 284.24	-	394 316 103.74	242 074 637.22	237 709 750.76

Section 66

INKOSI LANGALIBALELE							
	PERMENANT	CONTRACTS	WARD SERVICE	WARD COMMITTEES	EPWP	COUNCILLORS	
MONTHS	Mar-23						
SALARY	8 966 619.85	418 247.53	145 000.00	238 000.00	734 990.00		
O/T 1.5	371 033.90	7 898.05					
O/T 2.0	199 950.99	4 859.50					
STANDBY	124 509.59						
SHIFT	-						
REIMBURSIVE KM	28 935.00	7 500.00	-	-	-	-	
S&T	972.00	95.00		-		-	
TOLLS	364.00	286.00					
MAYOR ALLOWANCE							47 375.75
DEPUTY MAYOR ALLOWANCE							37 900.63
SPEAKER ALLOWANCE							37 900.63
CHIFWHIP ALLOWANCE							35 531.87
SECTION 79 COMMITTEE CHAIR ALLOWANCE							18 326.06
EXCO ALLOWANCE							157 084.00
ORDINARY COUNCILLORS ALLOWANCE							485 522.04
MAYOR CAR ALLOWANCE							15 791.92
DEPUTY MAYOR CAR ALLOWANCE							12 633.54
SPEAKER CAR ALLOWANCE							12 633.54
CHIFWHIP CAR ALLOWANCE							11 843.95
SECTION 79 COMMITTEE CHAIR CAR ALLOWANCE							6 108.69
EXCO CAR ALLOWANCE							52 361.36
ORDINARY COUNCILLORS CAR ALLOWANCE							161 840.68
TEL ALLOWANCE		500.00					81 733.00
DATA ALLOWANCE	300.00						10 500.00
TRAVEL	480 418.58	7 000.00					-
A/BONUS	408 567.16	-	-				
TOOL AL	2 100.00	-					
ACTING	22 376.16	-					
TEL CEL	11 100.00	-					
SCHOOLAR PATROL		-					
RENTAL	2 880.00						
H SUBS	80 333.47						
V SUBS	-						
DATA	-	3 600.00					
L/PAID	62 401.19	-	-				-
LUMP SUM - EXEMPTION	-	250 510.50	-				-
LONG SV	16 894.01	-	-				
B/P NRM	108 202.60	14 754.74	-	-	-	-	
B/P TEL	-	-	-	-	-	-	
UNPD LV	- 7 402.02	-	-				
B/P ACTING	66 924.24	-					
SALARY OVERPAYMENT	- 11 837.52	-	-				
B/P NON-PENSIONABLE CASH GRATUITY	101 700.00	-	-				
B/PAY TRAVEL	-	-	-				-
TOT:EARN	11 037 343.20	715 251.32	145 000.00	238 000.00	734 990.00	1 185 087.66	
U.I.F	76 509.85	3 897.43	1 450.00		7 350.89		
PENSION	367 380.81	-	-				
PROVID	1 047 872.92	3 991.84					
M/AID	722 217.00	1 956.00					
MOMENTM	188 684.56	481.18					
BCNONUN	64.80	-					
BCIMATU	3 423.60	75.60	-		97.20		
BCSAMWU	1 609.20	21.60	-				
SKILLS	111 953.85	4 523.82	1 450.00	2 380.00	7 350.89	9 931.49	
*TOT:CC *	2 519 716.59	14 947.47	2 900.00	2 380.00	14 798.98	9 931.49	
TOT:COST	13 557 059.79	730 198.79	147 900.00	240 380.00	749 788.98	1 195 019.15	16 620 346.71

Section 11(h).

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET				
 national treasury Department: National Treasury REPUBLIC OF SOUTH AFRICA		Municipal Finance Management Act, section 11(4) Consolidated Quarterly Report for period 01/01/2023 to 31/03/2023		D
NAME OF MUNICIPALITY:		KZN237		
Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including				
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or				
(ii) any insurance or other payments received by the municipality for that person or organ of state;				
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
2023/01/16	FNB	2 477 880.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2023/02/09	FNB	792 000.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2023/02/09	FNB	3 921 875.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2022/12/22	FNB	3 900 000.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2023/03/27	FNB	5 500 000.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2023/02/09	FNB	16 000 000.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2022/03/27	FNB	3 170 000.00	INVESTMENT WITHDRAWAL TO MAIN ACCOUNT	SIBUSISO RADEBE
2023/03/16	FNB	50 000 000.00	INVESTMENT DEPOSIT FROM MAIN ACCOUNT	SIBUSISO RADEBE
2023/03/17	FNB	76 950 000.00	INVESTMENT DEPOSIT FROM MAIN ACCOUNT	SIBUSISO RADEBE
2023/03/30	FNB	5 690 000.00	INVESTMENT DEPOSIT FROM MAIN ACCOUNT	SIBUSISO RADEBE
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				

Cash Coverage

AVAILABLE CASH	Jan-23	Feb-23	Mar-23
PRIMARY ACCOUNT	16 962 463.87	5 691 939.24	5 705 909.24
GENERAL CALL ACCOUNT	114 483 854.17	107 200 221.06	223 864 157.24
MIG- BANK ACCOUNT	13 692 017.72	12 968 223.25	13 211 272.92
HOUSING GRANT	2 923 267.49	2 936 994.83	2 949 724.49
LESS UNSPENT CONDITIONAL GRANT	(41 967 128.73)	(27 564 273.54)	(111 982 020.44)
	106 094 474.52	101 233 104.84	133 749 043.45
LESS COMMITMENTS	Jan-23	Feb-23	Mar-23
	(2 252 348.00)	(965 089.40)	(2 034 624.15)
-CREDITORS PER AGE ANALYSIS	(106 500.00)	(514 668.00)	(684 609.15)
-CONSUMER DEPOSITS			
-CAPITAL OWN FUNDING	(2 145 848.00)	(450 421.40)	(1 350 015.00)
-RETENTION MONIES			
FIXED MONTHLY EXPENSES	Jan-23	Feb-23	Mar-23
	9 353 937.73	42 291 040.64	41 569 499.94
Employee related costs	16 011 999.95	15 746 066.60	15 157 281.20
Remuneration of councillors	3 658 800.46	1 215 700.91	1 208 302.40
Debt impairment	(1 405 115.68)	-	
Finance charges	56 919.18	26 750.81	(6 149.41)
Bulk purchases	(10 916 952.37)	15 577 981.99	15 720 446.46
Inventory Consumed	1 473 820.71	1 319 386.58	1 053 242.53
Contracted services	623 901.10	5 893 249.03	5 968 969.44
Transfers and subsidies		62 400.00	172 000.00
LOAN REPAYMENTS			
DEBIT ORDER LEASES			
Debt Impairment			
BANK CHARGES			
Other expenditure	(149 435.62)	2 449 504.72	2 295 407.32
	9.14	2.34	3.07

Municipal Manager's Quality Certificate

I, **S.B Mthembu**, the acting municipal manager of Inkosi Langalibalele Municipality hereby certify that-

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

For the **Quarter 3**, has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: **Sithembiso Blessing Mthembu**

Municipal Manager of **Inkosi Langalibalele Municipality, KZN237**

Signature:

Date: