

1.4 In-Year Budget Statement Tables

In year budget statement tables

The following tables are included as part of the Mid-Year Budget and Performance Assessment:

- C1 - S71 Monthly Budget Statement Summary
- C2 - Monthly Budget Statement; Financial Performance (Standard Classification)
- C3 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure by municipal vote)
- C4 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure)
- C5 - Monthly Budget Statement; Capital Expenditure (Municipal vote, Standard classification and Funding)
- C6 - Consolidated Monthly Budget Statement; Financial Position
- C7 - Consolidated Monthly Budget Statement; Cash Flow

A detail narrative explanation of the above schedules and other supporting documentation is contained in this document.

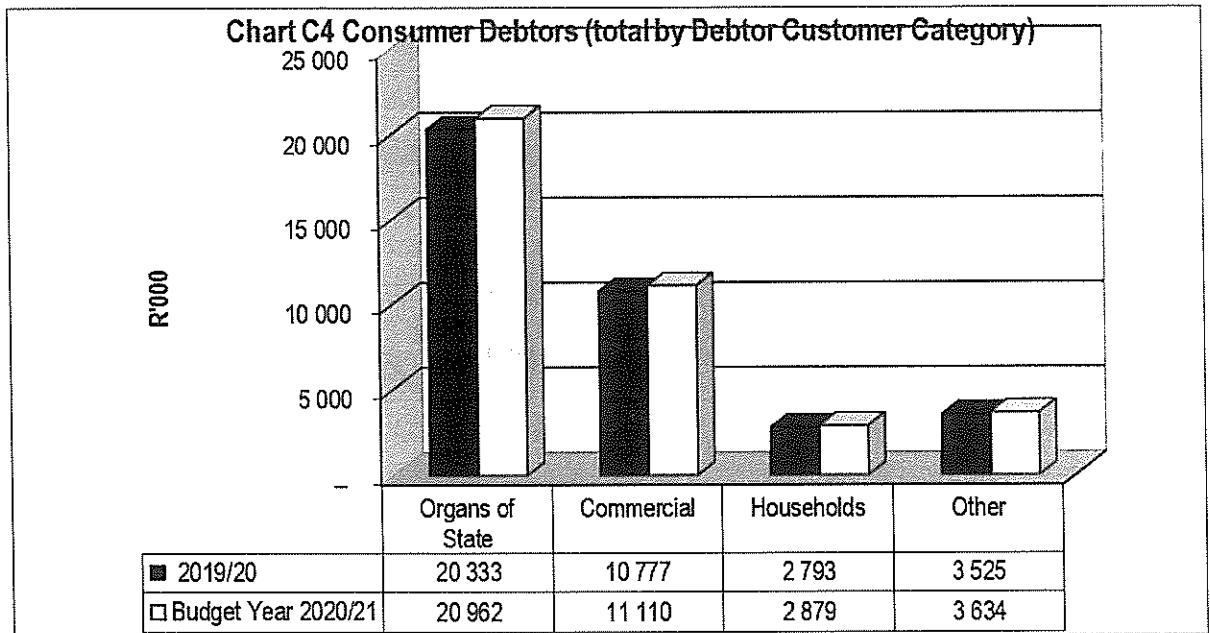
PART 2

2.1 Debtors Analysis

KZN293 Ndwedwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December											
Description		Budget Year 2020/21									
R thousands	NT Code	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	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	281	252	251	245	244	14 845	1 460	16 226	33 803	33 020
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	4	4	-	4	4	4	-	-	19	12
Receivables from Exchange Transactions - Property Rental Debtors	1700	40	37	30	30	31	28	39	121	357	249
Interest on Arrear Debtor Accounts	1810	83	80	83	47	79	66	366	3 725	4 527	4 282
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(29)	(15)	(5)	(7)	(8)	(3)	(21)	(34)	(122)	(74)
Total By Income Source	2000	379	358	359	318	349	14 940	1 844	20 038	38 585	37 489
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	(6)	9	13	17	17	14 089	21	6 803	20 962	20 947
Commercial	2300	237	206	207	176	196	199	1 161	8 728	11 110	10 459
Households	2400	20	20	20	12	20	20	131	2 637	2 879	2 819
Other	2500	128	124	119	114	116	632	531	1 871	3 634	3 264
Total By Customer Group	2600	379	358	359	318	349	14 940	1 844	20 038	38 585	37 489

- The above table reflects the municipal debtors by income sources as well as by customer group.
- Property rates remain the main debtors of the municipality for infrastructure owned by National Public Works Department followed by the interest charged on outstanding debtors.

- Government department and Commercial customer group are leading the list of debtors of the municipality and the graph below illustrates the debtors age analysis by customer group.



- In the previous financial years, the municipality experienced a similar problem with payment from National Public Works however the municipality will continue to try to recover that debt owed by the Department.
- As a result, it is anticipated that the outstanding Debtors amount will be reduced.

2.2 Creditors Analysis

KZN293 Ndwedwe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2020/21								
		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	-	5	(5)	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(870)	(30)	1	(626)	580	312	265	(65)	(433)
Auditor General	0800	-	-	-	-	-	-	(0)	-	(0)
Other	0900	(1 743)	(80)	169	-	-	(0)	0	(22)	(1 676)
Total By Customer Type	1000	(2 613)	(105)	165	(626)	580	312	265	(87)	(2 108)

- The above table reflects the creditors owed by the municipality by customer type. However, this report seems to have a problem as it reflects figures with negative balance.
- The responsible sections have since been notified about this and they have started to try and resolve the problem. As a result, it is anticipated that by the end of the third quarter this report will be updated.

2.3 Investment Portfolio Analysis

The table below provides an analysis of the investments held by Ndwedwe Local Municipality.

KZN293 Ndwedwe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December						
Investments by maturity Name of institution & investment ID	Period of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months					
Municipality						
ABSA Bank						-
CALL ACCOUNT	Months	7 815	314	(17 523)	25 000	15 606
CALL ACCOUNT	Months	3 275	67			3 342
FIXED DEPOSIT	Months	7 411	177			7 588
FIXED DEPOSIT	Months	7 766	186			7 953
FIXED DEPOSIT		6 944	166			7 111
FNB						-
CALL ACCOUNT	Months	4 555	200	(8 000)	20 000	16 756
Investec						-
CALL ACCOUNT	Months	2 410	189	(4 000)	10 000	8 600
FIXED DEPOSIT	Months	14 082	292			14 374
FIXED DEPOSIT	Months	13 374	277			13 651
CALL ACCOUNT	Months		25		15 000	15 025
Standard Bank						-
CALL ACCOUNT	Months	3 896	74			3 970
RETAIL CALL ACCOUNT	Months	4 041	71			4 112
FIXED DEPOSIT	Months	6 843	331			7 174
RETAIL CALL ACCOUNT	Months		161		10 000	10 161
CALL ACCOUNT	Months		13		15 000	15 013
Nedbank						-
CALL ACCOUNT	Months	5 430	128		20 000	25 558
FIXED DEPOSIT	Months	15 461	258	(32 500)	20 000	3 219
TOTAL INVESTMENTS AND INTEREST		103 304	2 931	(62 023)	135 000	179 211

- As at 31 December 2020, the municipality had R179.2 million in the Investment portfolio, an increase of R75.97 million was noted from the opening balance.
- This is due to grants that were received as per the government schedule which are yet to be used as per SDBIP and also due to SCM delays in other projects hence the money was taken to investments portfolio in order for the municipality to get more interest.

- Council is reminded that this investment does not necessarily mean it is available for use in any other projects other than what was budgeted at the beginning of the financial year.
- Interest earned on investment is amounts to R2.9 million as at 31 December 2020. A further analysis of this revenue stream was covered under operational revenue analysis above.

2.4 Allocation and Grant Receipts and Expenditure

Grant receipts

KZN293 Ndwedwe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	163 529	193 306	77 245	152 477	152 477	-		193 306
Local Government Equitable Share		158 224	188 001	77 245	148 445	148 445	-		188 001
Finance Management		2 800	2 800	-	2 800	2 800	-		2 800
EPWP Incentive		1 760	1 760	-	1 232	1 232	-		1 760
Municipal Disaster Relief Grant		745	745				-		745
Provincial Government:	-	2 316	2 316	-	-	-	-		2 316
Provincialisation of libraries		905	905				-		905
Schemes Support Programme		500	500				-		500
Community Library Services Grant		911	911				-		911
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
Other grant providers:	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
Total Operating Transfers and Grants	-	165 845	195 622	77 245	152 477	152 477	-		195 622
Capital Transfers and Grants									
National Government:	-	39 630	39 630	10 000	31 000	31 000	-		39 630
Municipal Infrastructure Grant (MIG)		29 630	29 630	10 000	24 000	24 000	-		29 630
Integrated National Electrification Programme		10 000	10 000	-	7 000	7 000			10 000
Provincial Government:	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
							-		
Other grant providers:	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
Total Capital Transfers and Grants	-	39 630	39 630	10 000	31 000	31 000	-		39 630
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	205 475	235 252	87 245	183 477	183 477	-		235 252

Grant expenditure

KZN293 Ndwedwe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	163 529	193 306	77 518	151 622	151 622	-		193 306
Local Government Equitable Share		158 224	188 001	77 245	148 445	148 445	-		188 001
Finance Management		2 800	2 800	64	1 956	1 956	-		2 800
EPWP Incentive		1 760	1 760	209	1 222	1 222	-		1 760
Municipal Disaster Relief Grant		745	745	-			-		745
Provincial Government:	-	2 316	2 316	198	1 348	1 348	-		2 316
Provincialisation of libraries		905	905	-	905	905	-		905
Schemes Support Programme		500	500	198	443	443	-		500
Community Library Services Grant		911	911				-		911
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total operating expenditure of Transfers and Grants:	-	165 845	195 622	77 716	152 971	152 971	-		195 622
Capital expenditure of Transfers and Grants									
National Government:	-	39 630	39 630	5 810	14 906	14 906	-		39 630
Municipal Infrastructure Grant (MiG)		29 630	29 630	5 810	14 329	14 329	-		29 630
Integrated National Electrification Programme		10 000	10 000	-	577	577	-		10 000
Provincial Government:	-	-	-	-	-	-	-		-
[insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total capital expenditure of Transfers and Grants	-	39 630	39 630	5 810	14 906	14 906	-		39 630
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205 475	235 252	83 525	167 876	167 876	-		235 252

- The tables above indicate how much was received for grants from different spheres of governments, it also indicates how much of the received grant was spent so far.

- Out of R235.3 million to be received by the municipality by the end of the financial year, the municipality has so far received R183.5 million which represents 78% of the total allocation for 2020/2021 financial year. The remainder of the allocation is expected to be received as the year progresses in line with the approved DoRA timetable.
- The Council to note the communication for reduction in the INEP grant was received from Transferring department which was advising the municipality about changes in the initial allocation of such grant which will now be R7 million hence the adjustment of R3 million reduction in this grant will have to be effected during the adjustment budget.
- Out of R235.3 million to be spent or recognised by the municipality by the end of the financial year, the municipality spent or recognise R167.9 million which represents 72,3% of the total allocation.
- Council must however be reminded that grants are divided into two categories namely, Operational Grant and Capital Grants and conditional and unconditional grants. For reporting purpose all unconditional grants are treated as spent as soon as they are received by the municipality whereas conditional grants are only recognised as spent once there is actual expenditure against them which meet the condition of the grant concerned.

2.5 Councillor and Board Member Allowances and Employee Benefits

KZN293 Ndwedwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December									
Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12 667	12 667	982	5 894	6 197	(303)	-5%	12 667
Pension and UIF Contributions		1 102	1 102	55	330	539	(210)	-39%	1 102
Medical Aid Contributions		468	468	30	183	229	(46)	-20%	468
Motor Vehicle Allowance		145	145	11	68	71	(3)	-4%	145
Cellphone Allowance		1 721	1 721	126	762	842	(80)	-10%	1 721
Other benefits and allowances		143	143	-	-	70	(70)	-100%	143
Sub Total - Councillors	-	16 247	16 247	1 205	7 236	7 948	(712)	-9%	16 247
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		3 686	3 686	256	1 533	1 786	(253)	-14%	3 686
Pension and UIF Contributions		11	11	1	4	5	(1)	-14%	11
Medical Aid Contributions		143	143	10	62	69	(7)	-10%	143
Performance Bonus		650	650	-	-	315	(315)	-100%	650
Motor Vehicle Allowance		1 215	1 215	89	532	589	(57)	-10%	1 215
Sub Total - Senior Managers of Municipality	-	5 705	5 705	355	2 132	2 765	(633)	-23%	5 705
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		43 668	43 918	3 344	19 675	21 285	(1 610)	-8%	43 918
Pension and UIF Contributions		7 301	7 301	528	3 134	3 538	(404)	-11%	7 301
Medical Aid Contributions		2 695	2 695	227	1 336	1 306	30	2%	2 695
Overtime		495	495	83	293	240	53	22%	495
Motor Vehicle Allowance		1 722	1 722	155	869	834	35	4%	1 722
Housing Allowances		240	240	19	116	116	(1)	-1%	240
Other benefits and allowances		3 396	3 396	115	3 125	1 646	1 479	90%	3 396
Payments in lieu of leave		540	540	74	621	262	359	137%	540
Post-retirement benefit obligations		440	440	-	-	213	(213)	-100%	440
Sub Total - Other Municipal Staff	-	60 497	60 747	4 544	29 168	29 441	(273)	-1%	60 747
% increase		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	-	66 202	66 452	4 900	31 300	32 206	(906)	-3%	66 452

Councillor and Board Member Allowances

- The council remunerations as at 31 December 2020 amount to R7.2 million against the target budget of R7.9 million which implies that the municipality

realised a negative variance of R712 thousands as at the end of the period under review.

- The reason for this variance is covered under executive summary above.

Employee Benefits

- The municipality has spent R31.3 million against the targeted budget of R32.2 million as at 31 December 2020 on employees related costs which implies that the municipality has realised a negative variance of R906 thousands at mid-term year assessment period.
- Due to delays in filling the budgeted posts in the past six months of the financial year, the municipality will have to re-look into this expenditure category and do the necessary adjustment to ensure the full spending of budget by the end of the financial year.

2.6 Material Variances to the Service Delivery and Budget Implementation Plan

- This report will be tabled separately in the Council meeting by the performance department.

2.7 Capital Programme Performance

KZN293 Ndwedwe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		1 842	1 842	5 751	5 751	1 842	(3 909)	-212.3%	7%
August		8 895	8 895	1 516	7 267	10 737	3 470	32.3%	9%
September		7 380	7 380	1 868	9 135	18 117	8 982	49.6%	11%
October		12 424	12 424	2 162	11 298	30 542	19 244	63.0%	13%
November		19 349	19 349	4 055	15 352	49 891	34 538	69.2%	18%
December		8 157	8 157	5 466	20 818	58 048	37 230	64.1%	24%
January		13 231	13 231			71 279	-		
February		6 893	6 893			78 172	-		
March		1 330	1 330			79 502	-		
April		3 025	3 025			82 527	-		
May		795	795			83 322	-		
June		2 000	2 000			85 322	-		
Total Capital expenditure	-	85 322	85 322	20 818					



2.8 Other Supporting Documentation

KZN293 Ndwedwe - Table C1 Monthly Budget Statement Summary - M06 December

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	18 989	18 989	281	16 309	16 707	(398)	-2%	18 989
Service charges	–	100	100	3	17	44	(27)	-62%	100
Investment revenue	–	11 000	11 000	407	3 030	5 204	(2 174)	-42%	11 000
Transfers and subsidies	–	165 845	195 622	77 716	152 992	148 760	4 232	3%	195 622
Other own revenue	–	1 964	1 964	402	1 440	1 144	296	26%	1 964
Total Revenue (excluding capital transfers and contributions)	–	197 898	227 675	78 809	173 789	171 859	1 930	1%	227 675
Employee costs	–	66 202	66 452	4 900	31 300	32 208	(906)	-3%	66 452
Remuneration of Councillors	–	16 247	16 247	1 205	7 236	7 948	(712)	-9%	16 247
Depreciation & asset impairment	–	22 000	22 000	11 288	11 288	8 800	2 488	28%	22 000
Finance charges	–	–	–	2	2	–	2	#DIV/0!	–
Materials and bulk purchases	–	1 040	1 390	163	429	556	(127)	-23%	1 390
Transfers and subsidies	–	6 224	15 724	458	2 635	7 185	(4 550)	-63%	15 724
Other expenditure	–	86 119	105 796	7 560	43 755	48 454	(4 699)	-10%	105 796
Total Expenditure	–	197 832	227 609	25 575	96 646	105 149	(8 503)	-8%	227 609
Surplus/(Deficit)	–	66	66	53 234	77 143	66 710	10 433	16%	66
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	29 630	29 630	5 810	14 329	13 520	809	6%	29 630
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	–	29 696	29 696	59 044	91 472	80 230	11 241	14%	29 696
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	29 696	29 696	59 044	91 472	80 230	11 241	14%	29 696
Capital expenditure & funds sources									
Capital expenditure	–	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322
Capital transfers recognised	–	29 630	29 630	5 072	12 615	18 798	(6 183)	-33%	29 630
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	55 692	55 692	394	8 203	35 333	(27 131)	-77%	55 692
Total sources of capital funds	–	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322
Financial position									
Total current assets	–	57 432	57 432		211 183				57 432
Total non current assets	–	420 948	420 948		348 954				420 948
Total current liabilities	–	17 170	17 170		28 997				17 170
Total non current liabilities	–	2 293	2 293		2 559				2 293
Community wealth/Equity	–	458 917	458 917		528 581				458 917
Cash flows									
Net cash from (used) operating	–	49 579	49 579	66 666	103 340	93 393	(9 947)	-11%	49 579
Net cash from (used) investing	–	(85 322)	(85 322)	(5 466)	(20 818)	(54 771)	(33 953)	62%	(85 322)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	45 553	45 553	–	185 825	119 918	(65 908)	-55%	67 561
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	379	358	359	318	349	14 940	1 844	20 038	38 585
Creditors Age Analysis									
Total Creditors	(2 613)	(105)	165	(626)	580	312	265	(87)	(2 108)

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	193 477	193 477	78 399	170 999	139 869	31 129	22%	193 477
Executive and council		-	500	500	-	-	200	(200)	-100%	500
Finance and administration		-	192 977	192 977	78 399	170 999	139 669	31 329	22%	192 977
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	2 561	32 338	198	1 348	30 915	(29 567)	-96%	32 338
Community and social services		-	2 561	32 338	198	1 348	30 915	(29 567)	-96%	32 338
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	31 390	31 390	6 019	15 754	14 448	1 306	9%	31 390
Planning and development		-	29 630	29 630	5 810	14 329	13 638	691	5%	29 630
Road transport		-	1 760	1 760	209	1 425	810	615	76%	1 760
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	100	100	3	17	148	(131)	-89%	100
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	100	100	3	17	148	(131)	-89%	100
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	227 528	257 305	84 619	188 118	185 379	2 738	1%	257 305
Expenditure - Functional										
<i>Governance and administration</i>		-	132 868	141 318	19 752	66 120	66 978	(858)	-1%	141 318
Executive and council		-	42 862	49 862	3 902	19 566	23 967	(4 401)	-18%	49 862
Finance and administration		-	90 005	91 455	15 850	46 554	43 011	3 543	8%	91 455
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	21 485	25 812	1 805	6 726	10 506	(3 779)	-36%	25 812
Community and social services		-	18 015	21 842	1 364	5 398	8 636	(3 238)	-37%	21 842
Sport and recreation		-	3 470	3 470	441	1 267	1 672	(405)	-24%	3 470
Public safety		-	-	500	-	61	198	(136)	-69%	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	40 169	57 169	3 703	22 061	26 198	(4 137)	-16%	57 169
Planning and development		-	22 884	25 884	1 407	10 923	11 729	(806)	-7%	25 884
Road transport		-	17 285	31 285	2 296	11 138	14 469	(3 331)	-23%	31 285
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	3 310	3 310	314	1 738	1 467	271	18%	3 310
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	3 310	3 310	314	1 738	1 467	271	18%	3 310
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	197 832	227 609	25 575	96 646	105 149	(8 503)	-8%	227 609
Surplus/ (Deficit) for the year		-	29 696	29 696	59 044	91 472	80 231	11 241	14%	29 696

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description		Ref	Budget Year 2020/21								
			2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Revenue - Functional											
Municipal governance and administration			-	193 477	193 477	78 399	170 999	139 869	31 129	22%	193 477
Executive and council			-	500	500	-	-	200	(200)	(0)	500
Mayor and Council			-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive			-	500	500	-	-	200	(200)	(0)	500
Finance and administration			-	192 977	192 977	78 399	170 999	139 669	31 329	0	192 977
Administrative and Corporate Support			-	-	-	-	-	-	-	-	-
Asset Management			-	-	-	-	-	-	-	-	-
Finance			-	192 977	192 977	78 399	170 999	139 669	31 329	0	192 977
Fleet Management			-	-	-	-	-	-	-	-	-
Human Resources			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Legal Services			-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination			-	-	-	-	-	-	-	-	-
Property Services			-	-	-	-	-	-	-	-	-
Risk Management			-	-	-	-	-	-	-	-	-
Security Services			-	-	-	-	-	-	-	-	-
Supply Chain Management			-	-	-	-	-	-	-	-	-
Valuation Service			-	-	-	-	-	-	-	-	-
Internal audit			-	-	-	-	-	-	-	-	-
Governance Function			-	-	-	-	-	-	-	-	-
Community and public safety			-	2 561	32 338	198	1 348	30 915	(29 567)	(0)	32 338
Community and social services			-	2 561	32 338	198	1 348	30 915	(29 567)	(0)	32 338
Aged Care			-	-	-	-	-	-	-	-	-
Agricultural			-	-	-	-	-	-	-	-	-
Animal Care and Diseases			-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums			-	-	-	-	-	-	-	-	-
Child Care Facilities			-	-	-	-	-	-	-	-	-
Community Halls and Facilities			-	-	-	-	-	-	-	-	-
Consumer Protection			-	-	-	-	-	-	-	-	-
Cultural Matters			-	-	-	-	-	-	-	-	-
Disaster Management			-	745	30 522	-	-	28 234	(28 234)	(0)	30 522
Education			-	-	-	-	-	-	-	-	-
Indigenous and Customary Law			-	-	-	-	-	-	-	-	-
Industrial Promotion			-	-	-	-	-	-	-	-	-
Language Policy			-	-	-	-	-	-	-	-	-
Libraries and Archives			-	1 816	1 816	198	1 348	2 681	(1 333)	(0)	1 816
Literacy Programmes			-	-	-	-	-	-	-	-	-
Media Services			-	-	-	-	-	-	-	-	-
Museums and Art Galleries			-	-	-	-	-	-	-	-	-
Population Development			-	-	-	-	-	-	-	-	-
Provincial Cultural Matters			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Zoo's			-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-
Beaches and Jetties			-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering			-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)			-	-	-	-	-	-	-	-	-
Recreational Facilities			-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Civil Defence			-	-	-	-	-	-	-	-	-
Cleansing			-	-	-	-	-	-	-	-	-
Control of Public Nuisances			-	-	-	-	-	-	-	-	-
Fencing and Fences			-	-	-	-	-	-	-	-	-
Fire Fighting and Protection			-	-	-	-	-	-	-	-	-
Licensing and Control of Animals			-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control			-	-	-	-	-	-	-	-	-
Pounds			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Informal Settlements			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Ambulance			-	-	-	-	-	-	-	-	-
Health Services			-	-	-	-	-	-	-	-	-
Laboratory Services			-	-	-	-	-	-	-	-	-
Food Control			-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations			-	-	-	-	-	-	-	-	-
Vector Control			-	-	-	-	-	-	-	-	-
Chemical Safety			-	-	-	-	-	-	-	-	-
Economic and environmental services			-	31 390	31 390	6 019	15 754	14 448	1 306	0	31 390
Planning and development			-	29 630	29 630	5 810	14 329	13 638	691	0	29 630
Billboards			-	-	-	-	-	-	-	-	-

K7N293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description		Ref	Budget Year 2020/21							
			2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands		1								
Corporate Wide Strategic Planning (IDPs, LEDS)			-	-	-	-	-	-	-	-
Central City Improvement District			-	-	-	-	-	-	-	-
Development Facilitation			-	-	-	-	-	-	-	-
Economic Development/Planning			-	-	-	-	-	-	-	-
Regional Planning and Development			-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer			-	-	-	-	-	-	-	-
Project Management Unit			-	29 630	29 630	5 810	14 329	13 638	691	0
Provincial Planning			-	-	-	-	-	-	-	-
Support to Local Municipalities			-	-	-	-	-	-	-	-
Road transport			-	1 760	1 760	209	1 425	810	615	0
Public Transport			-	-	-	-	-	-	-	-
Road and Traffic Regulation			-	-	-	-	-	-	-	-
Roads			-	1 760	1 760	209	1 425	810	615	0
Taxi Ranks			-	-	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-
Biodiversity and Landscape			-	-	-	-	-	-	-	-
Coastal Protection			-	-	-	-	-	-	-	-
Indigenous Forests			-	-	-	-	-	-	-	-
Nature Conservation			-	-	-	-	-	-	-	-
Pollution Control			-	-	-	-	-	-	-	-
Soil Conservation			-	-	-	-	-	-	-	-
Trading services			-	100	100	3	17	148	(131)	(0)
Energy sources			-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-
Street Lighting and Signal Systems			-	-	-	-	-	-	-	-
Nonelectric Energy			-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-
Water Treatment			-	-	-	-	-	-	-	-
Water Distribution			-	-	-	-	-	-	-	-
Water Storage			-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-
Public Toilets			-	-	-	-	-	-	-	-
Sewerage			-	-	-	-	-	-	-	-
Storm Water Management			-	-	-	-	-	-	-	-
Waste Water Treatment			-	-	-	-	-	-	-	-
Waste management			-	100	100	3	17	148	(131)	(0)
Recycling			-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)			-	-	-	-	-	-	-	-
Solid Waste Removal			-	100	100	3	17	148	(131)	(0)
Street Cleaning			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-
Air Transport			-	-	-	-	-	-	-	-
Forestry			-	-	-	-	-	-	-	-
Licensing and Regulation			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Tourism			-	-	-	-	-	-	-	-
Total Revenue - Functional		2	-	227 528	227 305	84 619	188 118	185 379	2 738	0
Expenditure - Functional										
Municipal governance and administration			-	132 868	141 318	19 752	66 120	66 978	(858)	(0)
Executive and council			-	42 862	49 862	3 502	19 566	23 967	(4 401)	(0)
Mayor and Council			-	19 477	19 477	1 712	8 244	9 328	(1 084)	(0)
Municipal Manager, Town Secretary and Chief Executive			-	23 386	30 386	2 191	11 322	14 639	(3 317)	(0)
Finance and administration			-	90 005	91 455	15 850	46 554	43 011	3 543	0
Administrative and Corporate Support			-	18 546	19 395	1 272	9 105	9 220	(115)	(0)
Asset Management			-	-	-	-	-	-	-	-
Finance			-	47 399	47 399	13 066	25 601	22 082	3 519	0
Fleet Management			-	-	-	-	-	-	-	-
Human Resources			-	20 060	20 060	1 446	10 231	9 536	695	0
Information Technology			-	2 500	2 500	37	1 617	1 188	429	0
Legal Services			-	-	600	-	-	285	(285)	(0)
Marketing, Customer Relations, Publicity and Media Co-ordination			-	-	-	-	-	-	-	-
Property Services			-	-	-	-	-	-	-	-
Risk Management			-	-	-	-	-	-	-	-
Security Services			-	-	-	-	-	-	-	-
Supply Chain Management			-	1 500	1 500	-	-	699	(699)	(0)
Valuation Service			-	-	-	-	-	-	-	-
Internal audit			-	-	-	-	-	-	-	-
Governance Function			-	-	-	-	-	-	-	-
Community and public safety			-	21 485	25 812	1 805	6 725	10 506	(3 779)	(0)
Community and social services			-	18 015	21 842	1 364	5 398	8 636	(3 238)	(0)
Aged Care			-	-	-	-	-	-	-	-
Agricultural			-	-	-	-	-	-	-	-

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums								-		
Child Care Facilities								-		
Community Halls and Facilities		-	10 282	10 839	575	2 764	4 296	(1 522)	(0)	10 839
Consumer Protection								-		
Cultural Matters								-		
Disaster Management		-	1 645	3 395	80	532	1 342	(811)	(0)	3 395
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives		-	2 411	2 411	198	1 348	953	395	0	2 411
Literacy Programmes		-	3 697	5 197	511	754	2 055	(1 301)	(0)	5 197
Media Services								-		
Museums and Art Galleries								-		
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		-	3 470	3 470	441	1 267	1 672	(405)	(0)	3 470
Beaches and Jeties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)								-		
Recreational Facilities								-		
Sports Grounds and Stadiums		-	3 470	3 470	441	1 267	1 672	(405)	(0)	3 470
Public safety		-	-	500	-	61	198	(138)	(0)	500
Civil Defence								-		
Cleansing		-	-	500	-	61	198	(138)	(0)	500
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection								-		
Licensing and Control of Animals								-		
Police Forces, Traffic and Street Parking Control								-		
Pounds								-		
Housing		-	-	-	-	-	-	-		-
Housing								-		
Informal Settlements								-		
Health		-	-	-	-	-	-	-		-
Ambulance								-		
Health Services								-		
Laboratory Services								-		
Food Control								-		
Health Surveillance and Prevention of Communicable Diseases including immunizations								-		
Vector Control								-		
Chemical Safety								-		
Economic and environmental services		-	40 169	57 169	3 703	22 061	28 198	(4 137)	(0)	57 169
Planning and development		-	22 884	25 884	1 407	10 923	11 729	(806)	(0)	25 884
Billboards								-		
Corporate Wide Strategic Planning (IDPs, LED's)		-	4 605	4 605	148	1 284	2 219	(955)	(0)	4 605
Central City Improvement District								-		
Development Facilitation								-		
Economic Development/Planning		-	12 369	15 369	996	5 333	6 841	(1 508)	(0)	15 369
Regional Planning and Development								-		
Town Planning, Building Regulations and Enforcement, and City Engineer		-	3 650	3 650	-	2 626	1 625	1 002	0	3 650
Project Management Unit		-	2 260	2 260	263	1 700	1 045	655	0	2 260
Provincial Planning								-		
Support to Local Municipalities								-		

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		-	3 310	3 310	314	1 738	1 467	271	0	3 310
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	950	950	105	517	376	141	0	950
Solid Waste Removal		-	2 360	2 360	209	1 222	1 091	130	0	2 360
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	197 832	227 609	25 575	98 646	105 149	(8 503)	(0)	227 609
Surplus/ (Deficit) for the year		-	29 696	29 696	59 044	91 472	80 231	11 241	0	29 696

References

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

check oprev balance	-	-	-	-	-	-	2 738 229	-
check opexp balance	-	0	0	-	-	-47	47	0

KZN293 Ndwedwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Budget and Treasury Office		-	192 977	192 977	78 399	170 999	139 669	31 329	22.4%	192 977
Vote 2 - Municipal Managers Office		-	500	500	-	-	200	(200)	-100.0%	500
Vote 3 - Community and Social Services		-	2 661	32 438	201	1 365	31 063	(29 698)	-95.6%	32 438
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	31 390	31 390	6 019	15 754	14 448	1 306	9.0%	31 390
Vote 7 - Council General		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	227 528	257 305	84 619	188 118	185 379	2 738	1.5%	257 305
Expenditure by Vote	1									
Vote 1 - Budget and Treasury Office		-	48 899	48 899	13 096	25 601	22 781	2 820	12.4%	48 899
Vote 2 - Municipal Managers Office		-	31 461	38 461	2 779	13 853	18 530	(4 676)	-25.2%	38 461
Vote 3 - Community and Social Services		-	18 965	23 292	1 470	5 976	9 209	(3 234)	-35.1%	23 292
Vote 4 - Corporate Services		-	41 106	42 556	2 754	20 953	20 229	724	3.6%	42 556
Vote 5 - Economic Development and Planning		-	16 019	19 019	996	7 959	8 466	(506)	-6.0%	19 019
Vote 6 - Technical Services		-	21 905	35 905	2 768	14 059	16 606	(2 546)	-15.3%	35 905
Vote 7 - Council General		-	19 477	19 477	1 712	8 244	9 328	(1 084)	-11.6%	19 477
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	197 832	227 609	25 575	96 646	105 149	(8 503)	-8.1%	227 609
Surplus/ (Deficit) for the year	2	-	29 696	29 696	59 044	91 472	80 231	11 241	14.0%	29 696

KZN293 Ndwedwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 1 - Budget and Treasury Office		-	192 977	192 977	78 399	170 999	139 669	31 329	22%	192 977
1.1 - Finance			192 977	192 977	78 399	170 999	139 669	31 329	22%	192 977
1.2 - Supply Chain Management								-		
								-		
								-		
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KZN293 Ndwedwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
								-		
Total Revenue by Vote	2	-	227 528	257 305	84 619	188 118	185 379	2 738	1%	257 305
Expenditure by Vote	1							-		
Vote 1 - Budget and Treasury Office		-	48 899	48 899	13 095	25 601	22 781	2 820	12%	48 899
1.1 - Finance			47 399	47 399	13 095	25 601	22 082	3 519	16%	47 399
1.2 - Supply Chain Management			1 500	1 500			699	(699)	-100%	1 500
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Municipal Managers Office		-	31 461	38 461	2 779	13 853	18 530	(4 676)	-25%	38 461
2.1 - Municipal Manager			23 386	30 386	2 191	11 322	14 639	(3 317)	-23%	30 386
2.2 - IDP and PMS			4 605	4 605	148	1 264	2 219	(955)	-43%	4 605
2.3 - Sport and Recreation			3 470	3 470	441	1 267	1 672	(405)	-24%	3 470
								-		
								-		
								-		
								-		
								-		
Vote 3 - Community and Social Services		-	18 965	23 292	1 470	5 976	9 209	(3 234)	-35%	23 292
3.1 - Community Services			10 262	10 639	575	2 764	4 286	(1 522)	-36%	10 639
3.2 - Libraries and Archives			2 411	2 411	198	1 348	953	395	41%	2 411
3.3 - Social Cohesion			3 697	5 197	511	754	2 055	(1 301)	-63%	5 197
3.4 - Solid Waste Removal			950	950	105	517	376	141	38%	950
3.5 - Disaster Management			1 645	3 395	80	532	1 342	(811)	-60%	3 395
3.6 - Cleansing				500	-	61	198	(136)	-69%	500
								-		
								-		
								-		
								-		
Vote 4 - Corporate Services		-	41 106	42 556	2 754	20 953	20 229	724	4%	42 556
4.1 - Property Services								-		
4.2 - Human Resources			20 060	20 060	1 446	10 231	9 536	695	7%	20 060
4.3 - Information Technology			2 500	2 500	37	1 617	1 188	429	36%	2 500
4.4 - Administrative and Corporate Support			18 546	19 396	1 272	9 105	9 220	(115)	-1%	19 396
4.5 - Legal Services				600	-		285	(285)	-100%	600
								-		
								-		
								-		
Vote 5 - Economic Development and Planning		-	16 019	19 019	996	7 959	8 466	(506)	-6%	19 019
5.1 - Local Economic Development			12 369	15 369	996	5 333	6 841	(1 508)	-22%	15 369
5.2 - Town Planning			3 650	3 650	-	2 626	1 625	1 002	62%	3 650
								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	21 905	35 905	2 768	14 059	16 606	(2 546)	-15%	35 905
6.1 - Public Works			17 285	31 285	2 296	11 138	14 469	(3 331)	-23%	31 285
6.2 - Project Management Unit			2 260	2 260	263	1 700	1 045	655	63%	2 260
6.3 - Street Cleaning			2 360	2 360	209	1 222	1 091	130	12%	2 360
					-			-		
								-		
								-		
								-		
								-		
Vote 7 - Council General		-	19 477	19 477	1 712	8 244	9 328	(1 084)	-12%	19 477
7.1 - Mayor and Council			19 477	19 477	1 712	8 244	9 328	(1 084)	-12%	19 477
								-		
								-		
								-		
								-		
								-		

KZN293 Ndwedwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
								--		
								--		
								--		
Total Expenditure by Vote	2	–	197 832	227 609	25 575	96 646	105 149	(8 503)	(0)	227 609
Surplus/ (Deficit) for the year	2	–	29 696	29 696	59 044	91 472	80 231	11 241	0	29 696

References

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

check revenue
check expenditure

KZN293 Ndwedwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			18 989	18 989	281	16 309	16 707	(398)	-2%	18 989
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue			100	100	3	17	44	(27)	-62%	100
Rental of facilities and equipment			605	605	43	257	294	(37)	-13%	605
Interest earned - external investments			11 000	11 000	407	3 030	5 204	(2 174)	-42%	11 000
Interest earned - outstanding debtors			800	800	83	435	408	28	7%	800
Dividends received					-	-		-		
Fines, penalties and forfeits					-	-		-		
Licences and permits			1	1	-	1	0	1	185%	1
Agency services					-	-		-		
Transfers and subsidies			165 845	195 622	77 716	152 992	148 760	4 232	3%	195 622
Other revenue			558	558	277	747	442	304	69%	558
Gains								-		
		-	197 898	227 675	78 809	173 789	171 859	1 930	1%	227 675
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			66 202	66 452	4 900	31 300	32 206	(906)	-3%	66 452
Remuneration of councillors			16 247	16 247	1 205	7 236	7 948	(712)	-9%	16 247
Debt impairment			2 500	2 500	274	1 179	1 000	179	18%	2 500
Depreciation & asset impairment			22 000	22 000	11 288	11 288	8 800	2 488	28%	22 000
Finance charges					2	2	-	2	#DIV/0!	
Bulk purchases			-	-	-	-	0	(0)	-100%	-
Other materials			1 040	1 390	163	429	556	(127)	-23%	1 390
Contracted services			47 744	66 421	4 264	26 003	29 422	(3 420)	-12%	66 421
Transfers and subsidies			6 224	15 724	458	2 635	7 185	(4 550)	-63%	15 724
Other expenditure			35 874	36 874	3 023	16 573	18 031	(1 458)	-8%	36 874
Losses								-		
Total Expenditure		-	197 832	227 609	25 575	96 646	105 149	(8 503)	-8%	227 609
Surplus/(Deficit)		-	66	66	53 234	77 143	66 710	10 433	0	66
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			29 630	29 630	5 810	14 329	13 520	809	0	29 630
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		-	29 696	29 696	59 044	91 472	80 230	-		29 696
Taxation								-		
Surplus/(Deficit) after taxation		-	29 696	29 696	59 044	91 472	80 230			29 696
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	29 696	29 696	59 044	91 472	80 230			29 696
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	29 696	29 696	59 044	91 472	80 230			29 696

KZN293 Ndwedwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		1									
Multi-Year expenditure appropriation		2									
Vote 1 - Budget and Treasury Office			-	-	-	-	-	-	-	-	
Vote 2 - Municipal Managers Office			-	-	-	-	-	-	-	-	
Vote 3 - Community and Social Services			-	-	-	-	-	-	-	-	
Vote 4 - Corporate Services			-	-	-	-	-	-	-	-	
Vote 5 - Economic Development and Planning			-	-	-	-	-	-	-	-	
Vote 6 - Technical Services			-	-	-	-	-	-	-	-	
Vote 7 - Council General			-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure		4,7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation		2									
Vote 1 - Budget and Treasury Office			-	250	250	-	193	100	93	93%	250
Vote 2 - Municipal Managers Office			-	250	250	-	111	130	(19)	-14%	250
Vote 3 - Community and Social Services			-	3 100	3 100	-	607	3 060	(2 453)	-80%	3 100
Vote 4 - Corporate Services			-	7 037	7 037	227	405	5 629	(5 224)	-93%	7 037
Vote 5 - Economic Development and Planning			-	250	250	-	-	50	(50)	-100%	250
Vote 6 - Technical Services			-	73 735	73 735	5 238	19 502	44 462	(24 960)	-56%	73 735
Vote 7 - Council General			-	700	700	-	-	700	(700)	-100%	700
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	-	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322
Total Capital Expenditure			-	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322
Capital Expenditure - Functional Classification											
Governance and administration			-	8 237	8 237	227	709	6 559	(5 850)	-89%	8 237
Executive and council			-	950	950	-	111	830	(719)	-87%	950
Finance and administration			-	7 287	7 287	227	597	5 729	(5 132)	-90%	7 287
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			-	3 100	3 100	-	607	3 060	(2 453)	-80%	3 100
Community and social services			-	3 100	3 100	-	607	3 060	(2 453)	-80%	3 100
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			-	73 985	73 985	5 238	19 502	44 512	(25 010)	-56%	73 985
Planning and development			-	42 064	42 064	5 072	11 738	25 284	(13 527)	-54%	42 064
Road transport			-	31 921	31 921	167	7 765	19 248	(11 483)	-60%	31 921
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			-	-	-	-	-	-	-	-	-
Energy services			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	-	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322
Funded by:											
National Government			-	29 630	29 630	5 072	12 615	18 798	(6 183)	-33%	29 630
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			-	29 630	29 630	5 072	12 615	18 798	(6 183)	-33%	29 630
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			-	55 692	55 692	394	8 203	35 333	(27 131)	-77%	55 692
Total Capital Funding			-	85 322	85 322	5 466	20 818	54 132	(33 314)	-62%	85 322

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets

6 Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

K7N293 Ndwedwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

[illegible]

[illegible]

KZN293 Ndwedwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand								-		
								-		
								-		
Total single-year capital expenditure		-	85 322	85 322	5 466	20 818	54 132	(33 314)	(0)	85 322
Total Capital Expenditure		-	85 322	85 322	5 466	20 818	54 132	(33 314)	(0)	85 322

References

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

KZN293 Ndwedwe - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			6 579	6 579	6 601	6 579
Call investment deposits			38 974	38 974	179 225	38 974
Consumer debtors			10 431	10 431	24 940	10 431
Other debtors			1 449	1 449	417	1 449
Current portion of long-term receivables					-	
Inventory					-	
Total current assets		-	57 432	57 432	211 183	57 432
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment			420 888	420 888	348 792	420 888
Biological						
Intangible			60	60	141	60
Other non-current assets					21	
Total non current assets		-	420 948	420 948	348 954	420 948
TOTAL ASSETS		-	478 380	478 380	560 137	478 380
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits					(28)	
Trade and other payables			16 930	16 930	27 576	16 930
Provisions			240	240	1 450	240
Total current liabilities		-	17 170	17 170	28 997	17 170
Non current liabilities						
Borrowing						
Provisions			2 293	2 293	2 559	2 293
Total non current liabilities		-	2 293	2 293	2 559	2 293
TOTAL LIABILITIES		-	19 463	19 463	31 556	19 463
NET ASSETS	2	-	458 917	458 917	528 581	458 917
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			458 917	458 917	528 581	458 917
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	458 917	458 917	528 581	458 917

KZN293 Ndwedwe - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			15 191	15 191	99	523	14 116	(13 593)	-96%	15 191
Service charges			80	80		-	27	(27)	-100%	80
Other revenue			1 164	1 164	319	1 004	729	274	38%	1 164
Transfers and Subsidies - Operational			165 845	195 622	77 245	154 477	124 308	30 169	24%	195 622
Transfers and Subsidies - Capital			29 630	29 630	10 000	24 000	24 000	-		29 630
Interest			11 000	11 000	407	2 978	5 006	(2 028)	-41%	11 000
Dividends								-		
Payments										
Suppliers and employees			(167 107)	(186 384)	(20 947)	(77 011)	(71 854)	5 157	-7%	(186 384)
Finance charges			-	-				-		-
Transfers and Grants			(6 224)	(16 724)	(458)	(2 630)	(2 940)	(309)	11%	(16 724)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	49 579	49 579	66 666	103 340	93 393	(9 947)	-11%	49 579
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets			(85 322)	(85 322)	(5 466)	(20 818)	(54 771)	(33 953)	62%	(85 322)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(85 322)	(85 322)	(5 466)	(20 818)	(54 771)	(33 953)	62%	(85 322)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(35 743)	(35 743)	61 200	82 522	38 622			(35 743)
Cash/cash equivalents at beginning:			81 296	81 296		103 304	81 296			103 304
Cash/cash equivalents at month/year end:		-	45 553	45 553		185 825	119 918			67 561



2.9

Municipal Manager's Quality Certificate



2020/2021 Budget Assessment - C Schedules as at 31 December 2020

Municipal Manager's quality certification

I, **MF Hadebe** the Municipal Manager of Ndwedwe Local Municipality, hereby certify that the Monthly Budget Assessment ending 31 December 2020 has been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

MF Hadebe

The Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature

Date