23 OCTOBER 2020

UMZUMBE MUNICIPALITY

EXCO

REPORT FROM THE MAYOR – QUARTER 1 SECTION 52(d)

PURPOSE

The report is tabled in terms of Section 52(d) as required in terms of the Municipal Finance Management Act 56 of 2003.

BACKGROUND

Section 52 of the Municipal Finance Management Act 2003 (No.56) (MFMA) requires the Mayor to report to council on the financial affairs of the municipality. Monthly Finance Portfolio Committee and EXCO Committee meetings are held wherein the Mayor is regularly interrogating, reporting and evaluating the financial affairs of the municipality. Section 52 therefore supplements this reporting.

Section 52 (d) indicates that "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."

STRATEGIC IMPLICATIONS

The report facilitates the monitoring and transparency of overall expenditure in terms of the budget. It further serves to ensure compliance.

LEGAL IMPLICATIONS

Compliance with MFMA.

FINANCIAL IMPLICATIONS

None.

RECOMMENDATION

That EXCO notes the quarterly report on the implementation of the budget and the financial affairs of the municipality for the year to date and the period ending 30 September 2020 in terms of Section 52(d) as required in terms of the Municipal Finance Management Act 56 of 2003.

Submitted to the Mayor by :

Mr. T.P. CELE (MUNICIPAL MANAGER)

BUILDING A BETTER FUTURE

Umzumbe

SECTION 52 REPORT

QUARTER 1

2020-2021

PART 1

1. EXECUTIVE SUMMARY

The performance assessment is based on the implementation of planned projects and programmes during the past nine months ended on 31 September 2020.

In conducting its performance assessment, the municipality had utilized various sources of service delivery information such as financial reports, annual reports and SDBIPs to determine the status of planned targets within the contrast of efficiency and effectiveness.

The municipality had prepared its quarterly performance report in which actual performance was measured against targets set out in the SDBIP. The departments are constantly monitoring the implementation of the budget against the service delivery targets. Where major deviations were identified, the departments put in plans to address these. In addition, departments within the municipality have also reviewed their SDBIPs which were adopted by Council. The special adjustment budget processes were also finalised with the result that the 2020-2021 special adjustment budget was approved by Council on the 29th September 2020. The major adjustments noted was that the municipality will be receiving an additional R24 million in equitable share while there will be a reduction in the INEP grant from R10 million to R8 million.

With regard to the Annual Financial Statements, the National Treasury issued an exemption in terms of submission of the Annual Financial Statements for the 2019-2020 financial year and revised the date from the 31 August to the 31 October 2020. However the AFS was submitted to the Audit Committee and approved as well as to Council before the end of August 2020. The municipality was therefore ready to submit the AFS to the Auditor General and ensure compliance.

For the period ending 30 September 2020, revenue to the amount of R65 million was received against a budget of R45 million indicating a favourable 144% of revenue received to date. It is anticipated that there are no problems in receiving the remaining revenue over the next six months.

The municipality incurred operating expenditure of R34 million against the year to date budget of R57 million which represents a spending of 60%.

The municipality's capital expenditure amounts to R17 million against the year to date budget of R26 million reflecting a 65% spent on capital and infrastructure projects to date.

The municipality remains in a sound financial position with a favourable liquidity position as at 30 September 2020.The bank balance was R 275 million as at 30 September 2020 while investments were at R10 million. It is planned that these investments will be held by the municipality for the next three months. In addition, all conditional grants are cash backed as the unspent conditional grants amounted to R49 million as at 30 September 2020.

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2. IN YEAR BUDGET STATEMENT TABLES

Annexure A

- Table C1 refers to the monthly budget statement summary.
- Table C2 measures the financial performance by standard classification.
- Tables C3 measures the financial performance i.e. revenue and expenditure by municipal vote.
- Table C4 measures the financial performance i.e. revenue by source and expenditure by type.
- Table C5 measures the capital expenditure by vote.
- Table C6 refers to the financial position.
- Table C7 refers to the detail of projected cash in and out flow.
- Table SC1 to SC13d refer to supporting schedules.

PART 2

1. DEBTOR'S AGE ANALYSIS

Supporting Table SC3 provides a breakdown of the consumer debtors. The outstanding debtors amounted to R25 million. These debtors relate to amounts owing for property rates. There has been a slight reduction in government debt which is the municipality's largest debtor for property rates. The municipality is trying is very best to recover debt given the circumstances. However, this is an area of concern and the municipality plans to recoup more debt through constant liaison with government departments, businesses and the community and through processes of legal action.

2. CREDITOR'S AGE ANALYSIS

Supporting Table SC4 provides detail on aged creditors. The creditors balance amounted to R406 thousand. The municipality is managing its creditors efficiently.

3. INVESTMENT PORTFOLIO ANALYSIS

Supporting Table SC5 display the Council's Investment Portfolio and indicates that R10 million is invested at the end of quarter 1. The investments are held at authorised financial institutions and earn reasonable interest rates given the impact of the decrease in repo rates during the previous months. The municipality plans to hold these investments for the next nine months.

4. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

For the three months ended September 2020, conditional grants amounting to R22 million was received while expenditure incurred against these conditional grants amounted to R15 million. In addition the municipality has received R62 million of its equitable share budget as at 30 September 2020.

5. EXPENDITURE ON COUNCILOR AND BOARD MEMBERS ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table SC8 provides the detail for councillor and employee benefits paid. The total salaries, allowances and benefits paid for the past three months amounted to R19 million against the budget of R23 million representing a spending of 83% of the budget to date.

6. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The municipality has prepared its quarterly performance report in which actual performance was measured against targets set out in the SDBIP. The departments are constantly monitoring the implementation of the budget against the service delivery targets. Where major deviations are identified, the departments put in plans to address these. The special adjustment budget processes were also finalised with the result that the 2020-2021 adjustment budget was approved by Council on the 29th September 2020.

Table C7 provides details of the cash inflow and outflows setting out receipts by source and payments by type per month.

The municipality is in a stable cash flow position. The year to date net cash from operating activities was a positive R59 million while the net cash from investing activities was a negative R17 million resulting in a net increase in cash of R42 million. Cash flow forecasts indicate a stable level of inflows with matched outflows during the next nine months to year end.

7. CAPITAL PROGRAMME PERFORMANCE

Table C5 measures the capital expenditure by vote.Capital expenditure for the three months ending 30 September 2020 amounts to R17 million against the year to date budget of R26 million reflecting a 65% spent on capital and infrastructure projects to date. With specific reference to the MIG, the municipality was allocated an amount of R34 million for the 2020/2021 financial year. MIG expenditure incurred amounted to R11 million, representing 32% spending of the overall MIG budget..

The municipality's overall spending of the capital budget is fairly reasonable as spending will increase further during the next months as projects unfold. The municipality has plans in place to accelerate capital expenditure. The municipality's projections are that 100% of the capital budget will be spent by 30 June 2021. The implementation of the capital budget according to the SDBIP will be closely monitored.

CONCLUSION AND RECOMMENDATION

It is recommended that the Council note the budget implementation and state of financial affairs for the Quarter 1.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, T. P. Cele, Municipal Manager of Umzumbe Municipality, hereby certify that the report for Quarter 1 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name Mr. T.P. Cele

Municipal Manager of Umzumbe Municipality (KZN213)

Signature

Date 26/10/2020

KZN213 Umzumbe - Table C1 Monthly Budget Statement Summary - M03 September

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	7 541	7 541	–	–	1 885	(1 885)	-100%	7 541
Service charges	–	24	24	–	–	6	(6)	-100%	24
Investment revenue	–	19 200	19 200	620	1 860	4 800	(2 940)	-61%	19 200
Transfers and subsidies	–	153 052	174 824	176	63 554	38 263	25 291	66%	174 824
Other own revenue	–	824	824	6	69	206	(137)	-67%	824
Total Revenue (excluding capital transfers and contributions)	–	**180 641**	**202 413**	**802**	**65 483**	**45 160**	**20 323**	**45%**	**202 413**
Employee costs	–	75 011	75 011	5 051	14 773	18 753	(3 979)	-21%	75 011
Remuneration of Councillors	–	18 351	18 351	1 453	4 260	4 588	(328)	-7%	18 351
Depreciation & asset impairment	–	30 350	30 350	1 596	6 374	7 588	(1 214)	-16%	30 350
Finance charges	–	32	32	–	–	8	(8)	-100%	32
Materials and bulk purchases	–	4 799	4 799	339	565	1 200	(634)	-53%	4 799
Transfers and subsidies	–	9 119	9 119	340	1 046	2 280	(1 234)	-54%	9 119
Other expenditure	–	92 059	90 059	2 066	7 108	23 015	(15 907)	-69%	90 059
Total Expenditure	–	229 721	227 721	10 846	34 126	57 430	(23 304)	-41%	227 721
Surplus/(Deficit)	–	(49 080)	(25 308)	(10 044)	31 357	(12 270)	43 627	-356%	(25 308)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	33 867	33 867	2 206	13 543	8 467	5 076	60%	33 867
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	(15 213)	8 559	(7 838)	44 900	(3 803)	48 703	-1281%	8 559
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(15 213)	8 559	(7 838)	44 900	(3 803)	48 703	-1281%	8 559
Capital expenditure & funds sources									
Capital expenditure	–	105 653	105 653	5 180	17 072	26 413	(9 342)	-35%	105 653
Capital transfers recognised	–	33 867	33 867	1 801	12 993	8 467	4 527	53%	33 867
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	71 786	71 786	3 378	4 079	17 947	(13 868)	-77%	71 786
Total sources of capital funds	–	105 653	105 653	5 180	17 072	26 413	(9 341)	-35%	105 653
Financial position									
Total current assets	–	604 296	604 296		305 587				604 296
Total non current assets	–	600 793	600 793		410 678				600 793
Total current liabilities	–	364 475	364 475		81 661				364 475
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	–	840 614	840 614		634 604				840 614
Cash flows									
Net cash from (used) operating	–	37 138	37 138	1 036	58 972	9 284	(49 687)	-535%	37 138
Net cash from (used) investing	–	(105 653)	(105 653)	(5 180)	(17 071)	(26 413)	(9 342)	35%	(105 653)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	–	581 077	581 077	–	284 940	632 463	347 523	55%	174 524

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	–	–	(79)	–	–	25 568	–	–	25 489
Creditors Age Analysis									
Total Creditors	272	–	69	(0)	–	65	–	–	406

KZN213 Umzumbe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	158 620	156 620	802	65 193	39 655	25 538	64%	156 620
Executive and council		–	12 293	12 293	–	64	3 073	(3 009)	-98%	12 293
Finance and administration		–	146 327	144 327	802	65 129	36 582	28 547	78%	144 327
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	6 989	6 989	262	552	1 747	(1 195)	-68%	6 989
Community and social services		–	6 979	6 979	262	552	1 745	(1 193)	-68%	6 979
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	10	10	–	–	3	(3)	-100%	10
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	48 876	72 648	1 944	13 281	12 219	1 062	9%	48 876
Planning and development		–	5 722	5 722	–	–	1 431	(1 431)	-100%	5 722
Road transport		–	43 154	66 926	1 944	13 281	10 789	2 492	23%	43 154
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	23	23	–	–	6	(6)	-100%	23
Energy sources		–	–	–	–	–	–	–		–
Water management		–	23	23	–	–	6	(6)	-100%	23
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	214 508	236 280	3 008	79 026	53 627	25 399	47%	212 508
Expenditure - Functional										
Governance and administration		–	144 190	144 189	7 529	25 150	36 047	(10 898)	-30%	144 190
Executive and council		–	44 746	44 746	3 273	9 195	11 187	(1 992)	-18%	44 746
Finance and administration		–	96 840	96 840	4 257	15 955	24 210	(8 255)	-34%	96 840
Internal audit		–	2 603	2 603	–	–	651	(651)	-100%	2 603
Community and public safety		–	26 918	26 918	1 612	4 292	6 729	(2 438)	-36%	26 918
Community and social services		–	15 604	15 604	1 612	4 292	3 901	391	10%	15 604
Sport and recreation		–	350	350	–	–	88	(88)	-100%	350
Public safety		–	10 165	10 165	–	–	2 541	(2 541)	-100%	10 165
Housing		–	799	799	–	–	200	(200)	-100%	799
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	45 501	45 502	1 704	4 685	11 375	(6 690)	-59%	45 501
Planning and development		–	19 717	19 718	203	606	4 929	(4 323)	-88%	19 717
Road transport		–	25 269	25 269	1 501	4 079	6 317	(2 238)	-35%	25 269
Environmental protection		–	515	515	–	–	129	(129)	-100%	515
Trading services		–	12 912	10 912	–	–	3 228	(3 228)	-100%	10 912
Energy sources		–	10 199	8 199	–	–	2 550	(2 550)	-100%	8 199
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	2 713	2 713	–	–	678	(678)	-100%	2 713
Other		–	200	200	–	–	50	(50)	-100%	200
Total Expenditure - Functional	3	–	229 721	227 721	10 846	34 126	57 430	(23 304)	-41%	227 721
Surplus/ (Deficit) for the year		–	(15 213)	8 559	(7 837)	44 899	(3 803)	48 702	-1281%	(15 213)

KZN213 Umzumbe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration										
Executive and council		–	158 620	156 620	802	65 193	39 655	25 538	64%	156 620
Mayor and Council		–	12 293	12 293	–	64	3 073	(3 009)	(0)	12 293
Municipal Manager, Town Secretary and Chief Executive		–	12 293	12 293	–	64	3 073	(3 009)	(0)	12 293
Finance and administration		–	–	–	–	–	–	–		–
Administrative and Corporate Support		–	144 327	144 327	802	65 129	36 582	28 547	0	144 327
Asset Management		–	98 556	98 556	–	–	24 639	(24 639)	(0)	98 556
Finance		–	–	–	–	–	–	–		–
Fleet Management		–	45 771	45 771	802	65 129	11 943	53 187	0	45 771
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										
Community and social services		–	6 989	6 989	262	552	1 747	(1 195)	(0)	6 989
Aged Care		–	6 979	6 979	262	552	1 745	(1 193)	(0)	6 979
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	5 936	5 936	262	552	1 484	(932)	(0)	5 936
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	1 043	1 043	–	–	261	(261)	(0)	1 043
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
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		–	10	10	–	–	3	(3)	(0)	10
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		–	10	10	–	–	3	(3)	(0)	10
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		-	48 876	72 648	1 944	13 281	12 219	1 062	0	48 876
Planning and development		-	5 722	5 722	-	-	1 431	(1 431)	(0)	5 722
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-		-
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		-	-	-	-	-	-	-		-
Economic Development/Planning		-	5 692	5 692	-	-	1 423	(1 423)	(0)	5 692
Regional Planning and Development		-	-	-	-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer		-	30	30	-	-	8	(8)	(0)	30
Project Management Unit		-	-	-	-	-	-	-		-
Provincial Planning		-	-	-	-	-	-	-		-
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		-	43 154	68 926	1 944	13 281	10 789	2 492	0	43 154
Public Transport		-	-	-	-	-	-	-		-
Road and Traffic Regulation		-	-	-	-	-	-	-		-
Roads		-	43 154	66 926	1 944	13 281	10 789	2 492	0	43 154
Taxi Ranks		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape								-		
Coastal Protection								-		
Indigenous Forests								-		
Nature Conservation								-		
Pollution Control								-		
Soil Conservation								-		
Trading services		-	23	23	-	-	6	(6)	(0)	23
Energy sources		-	-	-	-	-	-	-		-
Electricity								-		
Street Lighting and Signal Systems								-		
Nonelectric Energy								-		
Water management		-	23	23	-	-	6	(6)	(0)	23
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		-	-	-	-	-	-	-		-
Water Storage		-	23	23	-	-	6	(6)	(0)	23
Waste water management		-	-	-	-	-	-	-		-
Public Toilets								-		
Sewerage								-		
Storm Water Management								-		
Waste Water Treatment								-		
Waste management		-	-	-	-	-	-	-		-
Recycling								-		
Solid Waste Disposal (Landfill Sites)								-		
Solid Waste Removal								-		
Street Cleaning								-		
Other		-	-	-	-	-	-	-		-
Abattoirs								-		
Air Transport								-		
Forestry								-		
Licensing and Regulation								-		
Markets								-		
Tourism								-		
Total Revenue - Functional	2	-	214 508	236 280	3 008	79 026	53 627	25 399	0	212 508
Expenditure - Functional										
Municipal governance and administration		-	144 190	144 189	7 529	25 150	36 047	(10 898)	(0)	144 190
Executive and council		-	44 746	44 746	3 273	9 195	11 187	(1 992)	(0)	44 746
Mayor and Council		-	42 036	42 036	3 019	8 519	10 509	(1 980)	(0)	42 036
Municipal Manager, Town Secretary and Chief Executive		-	2 710	2 710	254	676	678	(2)	(0)	2 710
Finance and administration		-	96 840	96 840	4 257	15 955	24 210	(8 255)	(0)	96 840
Administrative and Corporate Support		-	28 618	28 618	2 117	7 504	7 154	350	0	28 618
Asset Management		-	37 906	37 906	2 139	8 451	9 477	(1 025)	(0)	37 906
Finance		-	22 956	22 956	-	-	5 739	(5 739)	(0)	22 956
Fleet Management		-	1 766	1 766	-	-	442	(442)	(0)	1 766
Human Resources		-	1 819	1 819	-	-	455	(455)	(0)	1 819
Information Technology		-	3 285	3 285	-	-	821	(821)	(0)	3 285
Legal Services		-	-	-	-	-	-	-		-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	490	490	-	-	123	(123)	(0)	490
Property Services		-	-	-	-	-	-	-		-
Risk Management		-	-	-	-	-	-	-		-
Security Services		-	-	-	-	-	-	-		-

Supply Chain Management	-	-	-	-	-	-	-		-
Valuation Service	-	-	-	-	-	-	-		-
Internal audit	-	2 603	2 603	-	-	651	(651)	(0)	2 603
Governance Function	-	2 603	2 603	-	-	651	(651)	(0)	2 603
Community and public safety	-	26 918	26 918	1 612	4 292	6 729	(2 438)	(0)	26 918
Community and social services	-	15 604	15 604	1 612	4 292	3 901	391	0	15 604
Aged Care	-	-	-	-	-	-	-		-
Agricultural	-	-	-	-	-	-	-		-
Animal Care and Diseases	-	275	275	-	-	69	(69)	(0)	275
Cemeteries, Funeral Parlours and Crematoriums	-	530	530	-	-	133	(133)	(0)	530
Child Care Facilities	-	-	-	-	-	-	-		-
Community Halls and Facilities	-	2 635	2 635	-	-	659	(659)	(0)	2 635
Consumer Protection	-	-	-	-	-	-	-		-
Cultural Matters	-	-	-	-	-	-	-		-
Disaster Management	-	4 363	4 363	1 612	4 292	1 091	3 201	0	4 363
Education	-	-	-	-	-	-	-		-
Indigenous and Customary Law	-	-	-	-	-	-	-		-
Industrial Promotion	-	-	-	-	-	-	-		-
Language Policy	-	-	-	-	-	-	-		-
Libraries and Archives	-	100	100	-	-	25	(25)	(0)	100
Literacy Programmes	-	-	-	-	-	-	-		-
Media Services	-	-	-	-	-	-	-		-
Museums and Art Galleries	-	-	-	-	-	-	-		-
Population Development	-	7 701	7 701	-	-	1 925	(1 925)	(0)	7 701
Provincial Cultural Matters	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Zoo's	-	-	-	-	-	-	-		-
Sport and recreation	-	350	350	-	-	88	(88)	(0)	350
Beaches and Jetties	-	-	-	-	-	-	-		-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-		-
Community Parks (including Nurseries)	-	-	-	-	-	-	-		-
Recreational Facilities	-	350	350	-	-	88	(88)	(0)	350
Sports Grounds and Stadiums	-	-	-	-	-	-	-		-
Public safety	-	10 165	10 165	-	-	2 541	(2 541)	(0)	10 165
Civil Defence	-		-	-	-	-	-		-
Cleansing	-		-	-	-	-	-		-
Control of Public Nuisances	-	7 800	7 800	-	-	1 950	(1 950)	(0)	7 800
Fencing and Fences	-			-	-	-	-		-
Fire Fighting and Protection	-	2 365	2 365	-	-	591	(591)	(0)	2 365
Licensing and Control of Animals	-		-	-	-	-	-		-
Police Forces, Traffic and Street Parking Control	-		-	-	-	-	-		-
Pounds	-		-	-	-	-	-		-
Housing	-	799	799	-	-	200	(200)	(0)	799
Housing	-	799	799	-	-	200	(200)	(0)	799
Informal Settlements	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Ambulance	-	-	-	-	-	-	-		-
Health Services	-	-	-	-	-	-	-		-
Laboratory Services	-	-	-	-	-	-	-		-
Food Control	-	-	-	-	-	-	-		-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-		-
Vector Control	-	-	-	-	-	-	-		-
Chemical Safety	-	-	-	-	-	-	-		-
Economic and environmental services	-	45 501	45 502	1 704	4 685	11 375	(6 690)	(0)	45 501
Planning and development	-	19 717	19 718	203	606	4 929	(4 323)	(0)	19 717
Billboards	-		-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	7 761	7 761	203	606	1 940	(1 334)	(0)	7 761
Central City Improvement District	-			-	-	-	-		-
Development Facilitation	-	240	240	-	-	60	(60)	(0)	240
Economic Development/Planning	-	6 627	6 628	-	-	1 657	(1 657)	(0)	6 627
Regional Planning and Development	-			-	-	-	-		-
Town Planning, Building Regulations and Enforcement, and City Engineer	-	3 011	3 011	-	-	753	(753)	(0)	3 011
Project Management Unit	-	2 078	2 078	-	-	520	(520)	(0)	2 078
Provincial Planning	-		-	-	-	-	-		-
Support to Local Municipalities	-	-	-	-	-	-	-		-
Road transport	-	25 269	25 269	1 501	4 079	6 317	(2 238)	(0)	25 269
Public Transport	-	-	-	-	-	-	-		-
Road and Traffic Regulation	-	-	-	-	-	-	-		-
Roads	-	25 269	25 269	1 501	4 079	6 317	(2 238)	(0)	25 269
Taxi Ranks	-	-	-	-	-	-	-		-
Environmental protection	-	515	515	-	-	129	(129)	(0)	515
Biodiversity and Landscape	-	-	-	-	-	-	-		-
Coastal Protection	-	-	-	-	-	-	-		-

Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	515	515	–	–	129	(129)	(0)	515
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		–	12 912	10 912	–	–	3 228	(3 228)	(0)	10 912
Energy sources		–	18 199	8 199	–	–	2 550	(2 550)	(0)	8 199
Electricity		–	10 199	8 193	–	–	2 550	(2 550)	(0)	8 199
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		–	2 713	2 713	–	–	678	(678)	(0)	2 713
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	78	78	–	–	20	(20)	(0)	78
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	2 635	2 635	–	–	659	(659)	(0)	2 635
Other		–	200	200	–	–	50	(50)	(0)	200
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	200	203	–	–	50	(50)	(0)	200
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	229 721	227 721	10 848	34 126	57 430	(23 304)	(0)	227 721
Surplus/ (Deficit) for the year			(15 213)	8 559	(7 837)	44 899	(3 803)	48 702	(0)	(15 213)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, 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	-13	-178	-	-139	-3	25 398 610	-23 772 013
check opexp balance	-353	173	-119	582	-88	670	-353

KZN213 Umzumbe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MAYOR AND COUNCIL		–	12 293	12 293	–	64	3 073	(3 009)	-97.9%	12 293
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - FINANCE SERVICES		–	47 771	45 771	802	65 129	11 943	53 187	445.3%	45 771
Vote 4 - CORPORATE SERVICE		–	98 556	98 556	–	–	24 639	(24 639)	-100.0%	98 556
Vote 5 - PLANNING AND LED		–	5 721	5 721	–	–	1 430	(1 430)	-100.0%	5 721
Vote 6 - TECHNICAL SERVICES		–	43 178	66 950	1 944	13 281	10 795	2 486	23.0%	66 950
Vote 7 - COMMUNITY SERVICES		–	6 989	6 989	262	552	1 745	(1 193)	-68.4%	6 989
Vote 8 - SOCIAL SERVICES		–	–	–	–	–	–	–		–
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	–	214 508	236 280	3 008	79 026	53 625	25 401	47.4%	236 280
Expenditure by Vote	1									
Vote 1 - MAYOR AND COUNCIL		–	42 526	42 526	3 019	8 519	10 632	(2 113)	-19.9%	42 526
Vote 2 - MUNICIPAL MANAGER		–	5 313	5 313	254	676	1 328	(652)	-49.1%	5 313
Vote 3 - FINANCE SERVICES		–	60 862	60 862	2 139	8 451	15 216	(6 764)	-44.5%	60 862
Vote 4 - CORPORATE SERVICE		–	35 488	35 488	2 117	7 504	8 872	(1 368)	-15.4%	35 488
Vote 5 - PLANNING AND LED		–	25 342	25 342	203	606	6 336	(5 730)	-90.4%	25 342
Vote 6 - TECHNICAL SERVICES		–	41 572	39 572	1 501	4 079	10 393	(6 314)	-60.8%	39 572
Vote 7 - COMMUNITY SERVICES		–	300	300	–	–	75	(75)	-100.0%	300
Vote 8 - SOCIAL SERVICES		–	18 318	18 318	1 612	4 292	4 580	(288)	-6.3%	18 318
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	–	229 721	227 721	10 846	34 126	57 430	(23 304)	-40.6%	227 721
Surplus/ (Deficit) for the year	2	–	(15 213)	8 559	(7 837)	44 899	(3 806)	48 705	-1279.8%	8 559

KZN213 Umzumbe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MAYOR AND COUNCIL		–	12 293	12 293	–	64	3 073	(3 009)	-98%	12 293
1.1 - [Name of sub-vote]		–	12 293	12 293	–	64	3 073	(3 009)	-98%	12 293
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Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
2.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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Vote 3 - FINANCE SERVICES		–	47 771	45 771	802	65 129	11 943	53 187	445%	45 771
3.1 - [Name of sub-vote]		–	47 771	45 771	802	65 129	11 943	53 187	445%	45 771
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Vote 4 - CORPORATE SERVICE		–	98 556	98 556	–	–	24 639	(24 639)	-100%	98 556
4.1 - [Name of sub-vote]		–	98 556	98 556	–	–	24 639	(24 639)	-100%	98 556
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Vote 5 - PLANNING AND LED		–	5 721	5 721	–	–	1 430	(1 430)	-100%	5 721
5.1 - [Name of sub-vote]		–	30	30	–	–	8	(6)	-100%	30
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		–	5 691	5 691	–	–	1 423	(1 423)	-100%	5 691
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Vote 6 - TECHNICAL SERVICES		–	43 178	66 950	1 944	13 281	10 795	2 486	23%	66 950
6.1 - [Name of sub-vote]		–	24	24	–	–	6	(6)	-100%	24
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		–	43 154	66 926	1 944	13 281	10 789	2 492	23%	66 926
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Vote 7 - COMMUNITY SERVICES		–	6 989	6 989	262	552	1 745	(1 193)	-68%	6 989
7.1 - [Name of sub-vote]		–	1 043	1 043	–	–	261	(261)	-100%	1 043
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		–	5 936	5 936	262	552	1 484	(932)	-63%	5 936
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Vote 8 - SOCIAL SERVICES		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]								–		
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]								–		

Vote 10 - [NAME OF VOTE 10]										
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]										
11.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]										
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]										
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]										
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]										
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	214 508	236 280	3 008	70 026	53 625	25 401	47%	236 280
Expenditure by Vote	1									
Vote 1 - MAYOR AND COUNCIL		–	42 528	42 528	3 019	8 519	10 632	(2 113)	20%	42 526
1.1 - [Name of sub-vote]		–	42 038	42 036	3 019	8 519	10 508	(1 990)	-19%	42 038
		–	490	490	–	–	123	(123)	-100%	490
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Vote 2 - MUNICIPAL MANAGER		–	5 313	5 313	254	676	1 328	(652)	-49%	5 313
2.1 - [Name of sub-vote]		–	2 710	2 710	254	676	679	(2)	0%	2 710
		–	2 603	2 603	–	–	651	(651)	-100%	2 603
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Vote 3 - FINANCE SERVICES	–	60 882	60 882	2 139	8 451	15 216	(6 764)	-44%	60 882
3.1 - [Name of sub-vote]	–	22 656	22 656	–	–	5 739	(5 739)	-100%	22 656
	–	37 906	37 906	2 139	8 451	9 477	(1 025)	-11%	37 906
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Vote 4 - CORPORATE SERVICE	–	35 488	35 488	2 117	7 504	8 872	(1 386)	-15%	35 488
4.1 - [Name of sub-vote]	–	28 618	28 618	2 117	7 504	7 155	350	5%	28 618
	–	1 766	1 766	–	–	442	(442)	-100%	1 766
	–	1 819	1 819	–	–	455	(455)	-100%	1 819
	–	3 285	3 285	–	–	821	(821)	-100%	3 285
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	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Vote 5 - PLANNING AND LED	–	25 342	25 342	203	606	6 335	(5 730)	-90%	25 342
5.1 - [Name of sub-vote]	–	3 012	3 012	–	–	753	(753)	-100%	3 012
	–	240	240	–	–	60	(60)	-100%	240
	–	6 628	6 628	–	8	1 657	(1 649)	-100%	6 628
	–	7 761	7 761	203	598	1 940	(1 342)	-69%	7 761
	–	7 701	7 701	–	–	1 925	(1 925)	-100%	7 701
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Vote 6 - TECHNICAL SERVICES	–	41 572	39 572	1 501	4 079	10 393	(6 314)	-61%	39 572
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
	–	10 199	8 199	–	–	2 550	(2 550)	-100%	8 199
	–	799	799	–	–	200	(200)	-100%	799
	–	25 286	25 286	1 601	4 079	6 317	(2 238)	-35%	25 286
	–	2 635	2 635	–	–	659	(659)	-100%	2 635
	–	78	78	–	–	20	(20)	-100%	78
	–	2 078	2 078	–	–	520	(520)	-100%	2 078
	–	515	515	–	–	129	(129)	-100%	515
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Vote 7 - COMMUNITY SERVICES	–	300	300	–	–	75	(75)	-100%	300
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	100	100	–	–	25	(25)	-100%	100
	–	200	200	–	–	50	(50)	-100%	200
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Vote 8 - SOCIAL SERVICES	–	18 318	18 318	1 812	4 292	4 580	(266)	-6%	18 318
8.1 - [Name of sub-vote]	–	4 363	4 363	–	–	1 091	(1 091)	-100%	4 363
	–	–	–	–	–	–	–		–
	–	2 635	2 635	–	–	659	(659)	-100%	2 635
	–	275	275	–	–	69	(69)	-100%	275
	–	530	530	–	–	133	(133)	-100%	530
	–	7 800	7 800	1 612	4 292	1 950	2 342	120%	7 800
	–	350	350	–	–	88	(88)	-100%	350
	–	–	–	–	–	–	–		–
	–	2 365	2 385	–	–	591	(591)	-100%	2 365
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
							–		
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							–		
							–		
							–		
							–		
							–		
							–		
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
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							–		
							–		
							–		
							–		
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
							–		
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							–		
							–		
							–		
							–		

Vote 12 - [NAME OF VOTE 12]										
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]										
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]										
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]										
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	229 721	227 721	10 846	34 126	57 430	(23 304)	(0)	227 721
Surplus/ (Deficit) for the year	2	–	(15 213)	8 559	(7 637)	44 899	(3 806)	48 705	(0)	8 559

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

KZN213 Umzumbe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MAYOR AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - FINANCE SERVICES		–	–	–	–	–	–	–		–
Vote 4 - CORPORATE SERVICE		–	–	–	–	–	–	–		–
Vote 5 - PLANNING AND LED		–	–	–	–	–	–	–		–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 8 - SOCIAL SERVICES		–	–	–	–	–	–	–		–
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 - MAYOR AND COUNCIL		–	90	90	–	–	23	(23)	-100%	90
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - FINANCE SERVICES		–	5 730	5 730	–	–	1 433	(1 433)	-100%	5 730
Vote 4 - CORPORATE SERVICE		–	10 370	10 370	45	272	2 593	(2 321)	-90%	10 370
Vote 5 - PLANNING AND LED		–	–	–	–	–	–	–		–
Vote 6 - TECHNICAL SERVICES		–	62 743	62 743	5 135	16 800	15 686	1 114	7%	62 743
Vote 7 - COMMUNITY SERVICES		–	4 077	4 077	–	–	1 019	(1 019)	-100%	4 077
Vote 8 - SOCIAL SERVICES		–	22 643	22 643	–	–	5 661	(5 661)	-100%	22 643
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	–	105 653	105 653	5 180	17 072	26 413	(9 342)	-35%	105 653
Total Capital Expenditure		–	105 653	105 653	5 180	17 072	26 413	(9 342)	-35%	105 653
Capital Expenditure - Functional Classification										
Governance and administration		–	16 190	16 190	45	272	4 048	(3 776)	-93%	16 190
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	16 190	16 190	45	272	4 048	(3 776)	-93%	16 190
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	26 720	26 720	–	–	6 680	(6 680)	-100%	26 720
Community and social services		–	4 077	4 077	–	–	1 019	(1 019)	-100%	4 077
Sport and recreation		–	22 643	22 643	–	–	5 661	(5 661)	-100%	22 643
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	62 743	62 743	5 135	16 800	15 686	1 115	7%	62 743
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	62 743	62 743	5 135	16 800	15 686	1 115	7%	62 743
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		–
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	105 653	105 653	5 180	17 072	26 413	(9 341)	-35%	105 653
Funded by:										
National Government			33 867	33 867	1 801	12 993	8 467	4 527	53%	33 867
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–		–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										–
Transfers recognised - capital		–	33 867	33 867	1 801	12 993	8 467	4 527	53%	33 867
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	71 786	71 786	3 378	4 079	17 947	(13 868)	-77%	71 786
Total Capital Funding		–	105 653	105 653	5 180	17 072	26 413	(9 341)	-35%	105 653

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

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

KZN213 Umzumbe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - MAYOR AND COUNCIL		–	–	–	–	–	–	–		–
1.1 - [Name of sub-vote]								–		
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
2.1 - [Name of sub-vote]								–		
Vote 3 - FINANCE SERVICES		–	–	–	–	–	–	–		–
3.1 - [Name of sub-vote]								–		
Vote 4 - CORPORATE SERVICE		–	–	–	–	–	–	–		–
4.1 - [Name of sub-vote]								–		
Vote 5 - PLANNING AND LED		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]								–		
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]								–		
Vote 7 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vocl]								–		
Vote 8 - SOCIAL SERVICES		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]								–		
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–

9.1 - [Name of sub-vote]								–		
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]								–		
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]								–		
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
12.1 - [Name of sub-vote]								–		
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]								–		
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
14.1 - [Name of sub-vote]								–		
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - MAYOR AND COUNCIL								–		
1.1 - [Name of sub-vote]		–	90	90	–	–	23	(23)	-100%	90
		–	90	90	–	–	23	(23)	-100%	90
		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
2.1 - [Name of sub-vote]								–		

Vote 3 - FINANCE SERVICES	–	5 730	5 730	–	–	1 433	(1 433)	-100%	5 730
3.1 - [Name of sub-vote]	–	5 730	5 730	–	–	1 433	(1 433)	-100%	5 730
Vote 4 - CORPORATE SERVICE	–	10 370	10 370	45	272	2 593	(2 321)	-90%	10 370
4.1 - [Name of sub-vote]	–	3 920	3 920	45	272	980	(708)	-72%	3 920
	–	6 450	6 450	–	–	1 613	(1 613)	-100%	6 450
Vote 5 - PLANNING AND LED	–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]							–		
Vote 6 - TECHNICAL SERVICES							–		
6.1 - [Name of sub-vote]	–	62 743	62 743	5 135	15 800	15 686	1 114	7%	62 743
	–	62 743	62 743	5 135	16 800	15 686	1 114	7%	62 743
Vote 7 - COMMUNITY SERVICES	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	4 077	4 077	–	–	1 019	(1 019)	-100%	4 077
	–	4 077	4 077	–	–	1 019	(1 019)	-100%	4 077
Vote 8 - SOCIAL SERVICES	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	22 643	22 643	–	–	5 661	(5 661)	-100%	22 643
	–	1 000	1 000	–	–	250	(250)	-100%	1 000
	–	–	–	–	–	–	–		–
	–	21 643	21 643	–	–	5 411	(5 411)	-100%	21 643
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]									
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]									

Vote 12 - [NAME OF VOTE 12]									
12.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]									
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]									
14.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]									
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–
Total single-year capital expenditure		105 653	105 653	5 180	17 072	26 413	(9 342)	(0)	105 653
Total Capital Expenditure	–	105 653	105 653	5 180	17 072	26 413	(9 342)	(0)	105 653

References

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

KZN213 Umzumbe - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		–	570 362	570 362	274 753	570 362
Call investment deposits		–	10 715	10 715	10 187	10 715
Consumer debtors		–	15 907	15 907	17 617	15 907
Other debtors		–	7 312	7 312	3 030	7 312
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	–	–	–	–
Total current assets		–	604 296	604 296	305 587	604 296
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	600 293	600 293	410 119	600 293
Biological		–	–	–	–	–
Intangible		–	500	500	559	500
Other non-current assets		–	–	–	–	–
Total non current assets		–	600 793	600 793	410 678	600 793
TOTAL ASSETS		–	1 205 089	1 205 089	716 265	1 205 089
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		–	–	–	38	–
Trade and other payables		–	358 554	358 554	73 974	358 554
Provisions		–	5 921	5 921	7 649	5 921
Total current liabilities		–	364 475	364 475	81 661	364 475
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		–	364 475	364 475	81 661	364 475
NET ASSETS	2	–	840 614	840 614	634 604	840 614
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	840 614	840 614	605 388	840 614
Reserves		–	–	–	29 216	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	840 614	840 614	634 604	840 614

KZN213 Umzumbe - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	7 541	7 541	–	–	1 885	(1 885)	-100%	7 541
Service charges		–	24	24	–	–	6	(6)	-100%	24
Other revenue		–	824	824	6	69	206	(137)	-67%	824
Transfers and Subsidies - Operational		–	153 052	153 052	–	70 139	38 263	31 876	83%	153 052
Transfers and Subsidies - Capital		–	33 867	33 867	10 000	15 000	8 467	6 533	77%	33 867
Interest		–	19 200	19 200	620	1 860	4 800	(2 940)	-61%	19 200
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(168 220)	(168 220)	(9 250)	(27 051)	(42 055)	(15 004)	36%	(168 220)
Finance charges		–	(32)	(32)	–	–	(8)	(8)	100%	(32)
Transfers and Grants		–	(9 119)	(9 119)	(340)	(1 046)	(2 280)	(1 234)	54%	(9 119)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**37 138**	**37 138**	**1 036**	**58 972**	**9 284**	**(49 687)**	**-535%**	**37 138**
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		–	(105 653)	(105 653)	(5 180)	(17 071)	(26 413)	(9 342)	35%	(105 653)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(105 653)**	**(105 653)**	**(5 180)**	**(17 071)**	**(26 413)**	**(9 342)**	**35%**	**(105 653)**
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		–	**(68 515)**	**(68 515)**	**(4 144)**	**41 900**	**(17 129)**			**(68 515)**
Cash/cash equivalents at beginning:			649 592	649 592		243 040	649 592			243 040
Cash/cash equivalents at month/year end:		–	581 077	581 077		284 940	632 463			174 524

KZN213 Umzumbe - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			