

EMADLANGENI MUNICIPALITY



MID-YEAR ASSESSMENT REPORT FOR 2021/2022

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

TABLE OF CONTENTS

INTRODUCTION.....	3
BUDGET AND FINANCIAL PERFORMANCE ANALYSIS.....	4
SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE.....	4
OPERATIONAL INCOME.....	4-6
OPERATIONAL EXPENDITURE.....	6-7
CAPITAL BUDGET PERFORMANCE.....	7-8
ASSET MANAGEMENT.....	8
CASH MANAGEMENT.....	8
OUTSTANDING DEBTORS.....	8-9
OUTSTANDING CREDITORS.....	9
SERVICE DELIVERY PERFORMANCE ANALYSIS.....	9
ADJUSTMENT BUDGET.....	9
ANNUAL REPORT.....	9-10
RECOMMENDATIONS.....	10

INTRODUCTION

MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT: 31 DECEMBER 2021

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed.

The report also provides a high level overview of the municipality financial viability and sustainability.

BACKGROUND

Section 72(1) (a), (b), (2) and (3) of the Municipal Finance Management Act (MFMA) states:

“The accounting officer of a municipality must by **25 January** of each year assess the performance of the Municipality during the first half of the financial year and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury: ...”

Sections 33 and 34 of the Municipal Budget and Reporting Regulations states:

“A mid-year budget and performance assessment of a Municipality must be in the format specified in Schedule C, and within five working days of **25 January** each year, the Municipal Manager must make the mid-year budget and performance assessment public by placing it on the municipal website...”

The Mid-Year Report and Supporting Tables of eMadlangeni Municipality prepared in accordance with the Municipal Budget and Reporting Regulations are attached **(Annexure 1- C Schedule)**

SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE ANALYSIS

The operating budget as reflected in Table C (annexure 1) of the Budget Statement Tables can be summarized as follows:

FINANCIAL PERFORMANCE

DETAILS	APPROVED BUDGET FOR 2020/2021	YEAR TO DATE BUDGET AS AT 31/12/2021	ACTUALS AS AT 31/12/2021	VARIANCE
Total Revenue	106 840 483.00	53 420 252.48	54 623 854.00	-01 203 601.52
Total Expenditure	101 496 659.00	50 689 134.00	45 405 450.00	05 283 684.00
Surplus/ Deficit	005 343 000.00	02 731 118.48	09 218 404.00	-06 487 285,52

The budgeted revenue for the half year ending 31 December 2021 is R53 420 252.48 against actual revenue billed to date of R54 623 854.00 which resulted to unfavourable balance of -R01 203 601.52.

Expenditure incurred during this period amounts to R45 405 450.00 against the budget of R50 689 134.00 which resulted to a variance of R05 283 684.00. The municipality has not yet taken into consideration Debt Impairment but Depreciation and Asset impairment was under budgeted. The estimated budget for debt impairment **R9 968 488.00**, it is therefore could be estimated that the actual expenditure would be **R4 984 244** compared to estimated budget.

REVENUE MANAGEMENT

OPERATING REVENUE BY SOURCE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET

Property Rates

The negative variance of 32% is due to change in some categories of properties as per supplementary valuation rolls and also to large number of vacant sites which are not in use, the current pandemic also influenced this source.

Conclusion: Downwards adjustment will be made by assessing the individual category of debtors against the actual revenue recognised and budgeted revenue in the first half of the year.

Service Charges-Electricity Revenue

The service charges on electricity performed poorly with a negative variance of 12%. This particular service is dependent on the existence of property, the large number of vacant sites indicate that development is very slow and service could not be charged.

The main factor is bridging of meters by community, disconnections need to be monitored and illegal connections.

Conclusion: Downwards adjustment will be made on the electricity service Charge for the year.

Service Charges-Refuse Revenue

The service charges on refuse removal had a positive variance of 2%, this was due to under-budgeting.

Conclusion: Upwards adjustment will be made on the refuse removal service charge for the year.

Rental of Facilities and Equipment

The negative variance of 16% was as a result of a decrease in rental of the municipal facilities than anticipated on initial compilation of the budget. This category of revenue is difficult to predict as it is dependent on the external factors.

Conclusion: Downwards adjustment will be made on rental of facilities and equipment for the year.

Interest Earned-External Investments

This revenue source is more dependent on grant received from National Department. The positive variance of 174% was due to lower estimated budget.

Conclusion: Upwards adjustment will be made on interest earned on external investments for the year.

Fines, Penalties and Forfeits

The negative variance of 100% was due failure in raising of fines which resulted in a decrease in revenue than anticipated on initial budget compilation.

Conclusion: Downwards adjustment will be made on fine, penalties and forfeits for the year.

Licences and Permits

The negative variance of 33% was due inconsistency in raising of fines which resulted in a decrease in revenue than anticipated on initial budget compilation.

Conclusion: Downwards adjustment will be made on licences and permits for the year.

Transfers and Subsidies

The positive variance of 59% is mainly attributable to the receipt of the second tranche of the Equitable Share grant from National Treasury and other grants.

Conclusion: The adjustment will be made in line with Adjustment Division of Revenue Act (DORA).

Other Revenue

This category of revenue relates to revenue sources that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as clearance certificates and other sundry revenue. This category reflects under performance variance of 97% and will be accordingly be adjusted during the adjustment budget.

Conclusion: Each line item in this will be adjusted downwards because of poor performance.

EXPENDITURE MANAGEMENT**OPERATING EXPENDITURE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET*****Employee Related Costs***

The performance of this line item of expenditure is within the projected budget for the first half of the financial year and this resulted to a 0%. Management should closely monitor the staff overtime.

Conclusion: There would be no adjustment on this line item.

Remuneration of Councillors

The performance of this line item of expenditure is within the projected budget and this resulted in a negative variance of 8%. The councillors salaries in terms of Determination of upper limits of salaries, allowances and benefits of different members.

Conclusion: The adjustment will be made based on the recent Notice No.42134 as published Government Gazette No.42134 of 21 December 2018 on salaries increases for councillors.

Debt Impairment, and Depreciation and Amortisation

The performance of this line item of expenditure was above the projected budget for the first half of the financial year and this resulted in a positive variance of 83%.

Conclusion: Upwards adjustment will be made on depreciation and amortisation for the year.

Finance Charges

The performance of this line item of expenditure was above the projected budget for the first half of the financial year and this resulted in a positive variance of 2678%. This was due to cash-flow crises which resulted to inability to pay creditors timeously.

Conclusion: Upwards adjustment will be made on finance charges for the year.

Bulk Purchases

The expenditure performance on purchase of electricity has a negative variance of 7%. The community is utilising less electricity in summer, the management is anticipating an increase in winter.

Conclusion: There would be no adjustment on bulk purchases for this year.

Other materials

The expenditure performance on inventory consumed has an unfavourable variance of 64%. This was due to over-budgeting on the initial budget.

Conclusion: Downwards adjustment will be made on other materials for the year.

Contracted Services

This category of contracted services relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as audit committee fees and other contracted expenditure. This category reflects unfavourable variance of 42% and will be adjusted during the adjustment budget.

Conclusion: Downwards adjustment will be made on contracted services for the year.

Other Expenditure

This category of other expenditure relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such telephone and other sundry expenditure. This category reflects a negative variance of -61% and will be accordingly be adjusted during the adjustment budget.

Conclusion: Each line item in this will be adjusted downwards because of poor performance.

CAPITAL EXPENDITURE**Total Capital Expenditure – Actual vs. Budget**

Table C5 indicates expenditure incurred during this period amounts to R4.8 million against the budget of R8.9 million, which resulted to an undesirable variance of R 4 million. The municipality did spend the MIG allocation yet.

Half yearly capital expenditure performance reflects the following per department:

- Governance and Administration over performed by 1%.
- Technical Services (Roads) over-performed by 18%
- Technical Services (INEP) over-performed by 81%

Conclusion: The adjustments of the capital budget will mainly depend on the departmental inputs received and the funding availability of the municipality.

ASSET MANAGEMENT

The asset module has assisted the municipality to comply with mScoa. The safeguarding of asset is still a going concern and management need to monitor that very closely. The work in progress of infrastructure projects (beyond 2016/2017) without the supporting documentation has negatively impacted on the asset management. The current ratio is slightly below the norm this is an indication that municipality should introduce new strategies of improving the current situation.

CASH MANAGEMENT

Table C7 indicates that the municipality is financially unstable and this poor performance could result to the municipality unable to discharge its financial commitments.

DEBTORS

Analysis by to total Debtors by source as at 31 December 2021

Debtors per category	Amounts	Percentage
Organs of State	06 577 134	12,7%
Commercial	03 195 501	6,2%
Households	07 463 178	14,5%
Other	34 409 183	66,6%
	51 650 583	100%

Age Analysis (annexure 2)

Ageing	Debtors 31.12.2021	at	Debtors 31.12.2020	at	Movement
0-30 days	02 432 059.17		04 042 663.37		-01 610 604.20
31-60 days	01 418 931.36		01 065 459.90		-00 353 471.46
61-90 days	01 312 946.30		01 607 284.89		-00 294 338.59
91- 120 days	01 266 610.37		01 428 386.41		-00 161 776.04
121- 365 days	45 220 035.14		41 143 015.77		04 077 019.37
	51 650 582.84		49 286 810.34		02 363 772.50

The total debtors outstanding of R51 650 582.84 million represent an increase of R2 363 772.50 million, which is about 5% compared to December 2020. The COVID 19 related issues have negatively impacted to community which resulted to an

increase of non-payment of debts and non-implementation of legal process contributed in the increase of the municipality debtors book.

Debt Collection Activities

There are number of issues which are impacting to debt collection. The illegal connection of electricity is the major one and is not only impacting on revenue but even on cash flows. Delay in approving of indigent applicants contribute in this high debtor's book. The process of reminding customers about the outstanding debts should be the priority in public participation events while the legal process should commence soon, this would improve the revenue base of the municipality. The current control system will be monitored continuously.

CREDITORS

Creditors are normally paid within 30 days as stipulated by the MFMA except where there are disputes between the municipality and the creditor.

Age Analysis (annexure 3)

Ageing	Debtors	at	Debtors	at	Movement
	31.12.2021		31.12.2020		
0-30 days	372 058.84		453 670.39		-081 611.55
31-60 days	158 357.14		000 000.00		158 357.14
61-90 days	000 000.00		000 000.03		-000 000.03
91- 120 days	000 000.00		- 000 036.00		000 036.00
121- 365 days	756 816.06		- 000 003.08		756 819.14
	1 287 232.04		453 631.34		833 600.70

The total creditors outstanding of R1 287 232.04 million represent an increase of R833 600.70 million, which is about 65% compared to December 2020. There was no balance between collection of revenue versus the spending. The departments need to monitor the spending on a monthly basis by means of the cash-flow projections.

SERVICE DELIVERY PERFORMANCE ANALYSIS

The Service Delivery and Budget Implementation Plan (SDBIP) performance is covered in a separate report by the Performance Management Section. However, departments have indicated that plans are in place to ensure that spend on capital projects is maximised. The actual performance against the key performance indicators and targets are monitored on a quarterly basis and corrective actions are put in place to address variances.

ADJUSTMENTS BUDGET

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year”

An Adjustment budget is the revision of an approved annual budget, usually by the utilisation of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget may be tabled in the Municipal Council during a financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held on the 28 February 2022.

ANNUAL REPORT

The annual report of 2020/2021 financial year is covered in a separate report to council.

RECOMMENDATION

This Report which is submitted in compliance with Sections 52(d) and 72 of the MFMA and in terms of the Government Notice 32141 dated 17 April 2009, relating to the “Local Government: Municipal Finance Management Act 2003, the Municipal Budget and Reporting Regulations”, as at 31 December 2017, be considered by Council.

Description	Original Budget	Mid-year budget	YearTD actual	YTD variance	YTD variance %	Recommendation
Revenue By Source						
Property rates	33 188 786,00	16 594 394,48	11 318 902,00	- 5 275 492,48	-32%	Adjust Downwards
Service charges - electricity revenue	19 722 111,00	9 861 054,98	8 683 642,00	- 1 177 412,98	-12%	Adjust Downwards
Service charges - refuse revenue	1 797 113,00	898 559,02	915 508,00	16 948,98	2%	Upwards adjustment
Rental of facilities and equipment	1 385 669,00	692838	585 048,00	- 107 790,00	-16%	Adjust Downwards
Interest earned - external investment	199 406,00	99702	273 298,00	173 596,00	174%	Upwards adjustment
Interest earned - outstanding debtors	-	0	1 786 656,00	1 786 656,00	100%	Upwards adjustment
Fines, penalties and forfeits	5 173 955,00	2586978	818,00	- 2 586 160,00	-100%	Adjust Downwards
Licences and permits	1 725 343,00	862674	577 768,00	- 284 906,00	-33%	Adjust Downwards
Transfers and subsidies	38 176 000,00	19088004	30 396 061,00	11 308 057,00	59%	DORA ALLOCTION
Other revenue	5 472 100,00	2736048	86 153,00	- 2 649 895,00	-97%	Adjust Downwards
Total Revenue	106 840 483,00	53 420 252,48	54 623 854,00	- 1 203 601,52		

Description	Original Budget	Mid-year budget	YearTD actual	YTD variance	YTD variance %	Recommendation
Expenditure						
Employee related costs	39 340 518,00	19 611 084,00	19 595 353,00	- 15 731,00	0%	No adjustment
Remuneration of councillors	3 908 136,00	1 954 068,00	1 795 216,00	- 158 852,00	-8%	Government gazette
Depreciation & asset impairment	10 665 728,00	5 332 866,00	8 228 993,00	3 733 991,00	83%	Upwards adjustment
Finance charges	17 600,00	8 802,00	244 479,00	235 677,00	2678%	Upwards adjustment
Bulk purchases - electricity	17 616 541,00	8 808 270,00	8 232 017,00	- 576 253,00	-7%	No adjustment
Inventory consumed	4 246 773,00	2 123 364,00	761 993,00	- 1 361 371,00	-64%	Adjust Downwards
Contracted services	16 475 444,00	8 237 706,00	4 737 512,00	- 3 500 194,00	-42%	Adjust Downwards
Other expenditure	9 225 919,00	4 612 974,00	1 809 887,00	- 2 803 087,00	-61%	Adjust Downwards
Total Expenditure	101 496 659,00	50 689 134,00	45 405 450,00	5 283 684,00		
Capital	17 682 000,00	8 841 000,00	4 813 803,60	- 4 027 196,40	-46%	

Prepared by

.....

S. Mhlophe (Miss)

Chief Financial Officer

Reviewed by

.....

G.N. Mavundla (Mrs)

Acting Municipal Manager

ANNEXURE 1

Municipal In-year reports & supporting tables

mSCOA Version 6.5

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service delivery](#)



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2021/22

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Importants documents which provide essential assistance

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[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

KZN253 Emadlangeni - Contact Information

A. GENERAL INFORMATION

Municipality	KZN253 Emadlangeni
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name	S MHLOPHE	Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address	CFO@EMADLANGENI.GOV.ZA	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
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Cell number		Cell number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Title		Title	
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Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	

Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

KZN253 Emadlangeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	2020/21	Budget Year 2021/22							
	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	21,787	33,189	32,813	1,886	11,319	16,594	(5,275)	-32%	33,189
Service charges	15,858	21,519	22,568	1,436	9,599	10,760	(1,160)	-11%	21,519
Investment revenue	182	199	2,301	59	273	100	174	174%	199
Transfers and subsidies	44,734	38,176	39,114	14,544	30,396	19,088	11,308	59%	38,176
Other own revenue	6,531	13,757	13,679	544	3,036	6,879	(3,842)	-56%	13,757
Total Revenue (excluding capital transfers and contributions)	89,092	106,840	110,475	18,470	54,624	53,420	1,204	2%	106,840
Employee costs	37,688	39,341	41,098	4,997	19,595	19,611	(16)	-0%	39,341
Remuneration of Councillors	3,715	3,908	3,946	328	1,795	1,954	(159)	-8%	3,908
Depreciation & asset impairment	9,645	8,990	9,051	8,229	8,229	4,495	3,734	83%	8,990
Finance charges	34	18	8	0	244	9	236	2678%	18
Inventory consumed and bulk purchases	16,852	21,863	20,533	91	8,994	10,932	(1,938)	-18%	21,863
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	31,087	27,377	31,036	876	6,547	13,689	(7,141)	-52%	27,377
Total Expenditure	99,020	101,497	105,671	14,522	45,405	50,689	(5,284)	-10%	101,497
Surplus/(Deficit)	(9,927)	5,344	4,804	3,949	9,218	2,731	6,487	238%	5,344
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14,310	17,682	9,714	1,037	4,814	8,841	(4,027)	-46%	17,682
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	4,383	23,026	14,518	4,986	14,032	11,572	2,460	21%	23,026
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,383	23,026	14,518	4,986	14,032	11,572	2,460	21%	23,026
Capital expenditure & funds sources									
Capital expenditure	-	18,987	13,660	1,037	4,815	9,493	(4,678)	-49%	18,987
Capital transfers recognised	-	17,202	-	1,037	4,814	8,601	(3,787)	-44%	17,202
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,785	-	-	-	892	(892)	-100%	1,785
Total sources of capital funds	-	18,987	-	1,037	4,814	9,493	(4,679)	-49%	18,987
Financial position									
Total current assets	35,398	26,115	38,533		22,288				26,115
Total non current assets	174,346	328,532	279,442		(2,426)				328,532
Total current liabilities	49,803	19,948	12,189		9,444				19,948
Total non current liabilities	2,171	117	16,765		(63)				(117)
Community wealth/Equity	159,838	334,583	(251,860)		14,032				334,583
Cash flows									
Net cash from (used) operating	4,668	24,774	111,158	13,337	46,146	3,132	(43,014)	-1373%	24,774
Net cash from (used) investing	131,456	(18,987)	13,660	(1,037)	(6,113)	9,493	15,607	164%	18,987
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly/year end	136,124	5,788	124,818	-	18,784	12,626	(6,158)	-49%	48,102
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	2,676	(244)	1,417	1,239	1,338	955	6,589	37,673	51,644
Creditors Age Analysis									
Total Creditors	(1,526)	(1,821)	(7,056)	813	3,706	2,424	4,294	454	1,287

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		66,282	80,085	80,287	13,949	39,943	40,043	(99)	0%	80
Executive and council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	50%	33
Finance and administration		29,580	46,618	46,032	2,793	14,842	23,309	(8,467)	-36%	46
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3,749	3,180	3,217	632	1,139	1,590	(451)	-28%	3
Community and social services		2,315	1,916	1,915	528	564	958	(395)	-41%	1
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,434	1,264	1,302	103	575	632	(56)	-9%	1
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		17,509	18,796	11,915	2,913	5,011	9,398	(4,387)	-47%	18
Planning and development		1,253	989	2,075	0	16	495	(478)	-97%	-
Road transport		16,255	17,807	9,840	2,913	4,995	8,903	(3,908)	-44%	17
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		15,858	21,519	22,568	1,436	9,599	10,760	(1,160)	-11%	21
Energy sources		14,098	19,722	20,759	1,284	8,684	9,861	(1,177)	-12%	19
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,760	1,797	1,809	153	916	899	17	2%	1
Other	4	5	942	2,202	29	197	471	(274)	-58%	-
Total Revenue - Functional	2	103,402	124,522	120,189	18,959	55,890	62,261	(6,371)	-10%	124
Expenditure - Functional										
Governance and administration		43,344	44,034	45,482	4,122	14,344	21,958	(7,613)	-35%	41
Executive and council		8,314	10,564	9,835	833	3,954	5,282	(1,329)	-25%	10
Finance and administration		34,150	32,051	33,961	3,135	9,873	15,966	(6,093)	-38%	32
Internal audit		880	1,419	1,686	154	518	710	(192)	-27%	(1)
Community and public safety		16,308	20,234	19,810	2,212	8,464	10,117	(1,653)	-16%	-
Community and social services		4,835	8,326	7,984	924	2,632	4,163	(1,531)	-37%	8
Sport and recreation		1,943	2,090	2,160	294	1,004	1,045	(41)	-4%	2
Public safety		9,530	9,818	9,666	993	4,828	4,909	(81)	-2%	(9)
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16,411	10,452	11,875	5,583	8,603	5,226	3,377	65%	10
Planning and development		3,517	4,153	4,820	350	1,272	2,076	(804)	-39%	4
Road transport		12,895	6,299	7,055	5,233	7,330	3,149	4,181	133%	6
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19,686	23,489	24,460	2,156	12,306	11,744	562	5%	23
Energy sources		17,861	21,426	21,346	350	9,855	10,713	(858)	-8%	21
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	114	114	-	114	#DIV/0!	-
Waste management		1,826	2,062	3,115	1,693	2,337	1,031	1,306	127%	2
Other		3,270	3,288	4,043	449	1,688	1,644	44	3%	3
Total Expenditure - Functional	3	99,020	101,497	105,671	14,522	45,405	50,689	(5,284)	-10%	79
Surplus/ (Deficit) for the year		4,383	23,026	14,518	4,437	10,484	11,572	(1,088)	-9%	45

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS 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

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Municipal governance and administration</i>		66,282	80,085	80,287	13,948	39,943	40,643	(59)	0%	80,085
Executive and council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	0	33,467
Mayor and Council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	0	33,467
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		29,580	46,616	46,032	2,793	14,842	23,309	(8,467)	(0)	46,616
Administrative and Corporate Support		26,636	46,616	46,030	2,449	13,056	23,308	(10,252)	(0)	46,616
Asset Management		-	-	-	-	-	-	-	-	-
Finance		3,944	-	-	344	1,787	-	1,787	#DIV/0!	-
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		0	2	2	-	-	1	(1)	(0)	2
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		3,749	3,180	3,217	632	1,139	1,590	(451)	(0)	3,180
Community and social services		2,315	1,916	1,915	528	564	958	(399)	(0)	1,916
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		63	46	44	1	33	23	10	0	46
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		1	-	-	-	2	-	2	#DIV/0!	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2,251	1,670	1,671	527	529	935	(406)	(0)	1,670
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		1,434	1,264	1,302	103	575	632	(59)	(0)	1,264
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		1,434	1,264	1,302	103	575	632	(56)	(0)	1,264
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		17,509	16,796	11,915	2,913	5,011	8,398	(4,387)	(0)	16,796
Planning and development		1,253	989	2,075	0	16	495	(479)	(0)	989
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		41	143	144	-	5	71	(67)	(0)	143
Economic Development/Planning		1,053	1	1	0	1	1	0	0	1
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		119	845	1,930	0	11	423	(412)	(0)	845
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		16,255	17,807	9,840	2,913	4,995	8,903	(3,908)	(0)	17,807
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		16,255	17,807	9,840	2,913	4,995	8,903	(3,908)	(0)	17,807
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-

Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	15,858	21,519	22,586	1,436	9,599	10,760	(1,160)	(0)	21,519
Energy sources	14,088	19,722	20,759	1,264	8,684	9,861	(1,177)	(0)	19,722
Electricity	14,036	19,722	20,759	1,264	8,684	9,861	(1,177)	(0)	19,722
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	1,780	1,797	1,809	153	916	899	17	0	1,797
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	1,780	1,797	1,809	153	916	899	17	0	1,797
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	5	942	2,202	29	197	471	(274)	(0)	942
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	5	942	2,202	29	197	471	(274)	(0)	942
Total Revenue - Functional	103,402	124,522	120,189	18,959	55,890	62,291	(6,371)	(0)	124,522
Expenditure - Functional									
Municipal governance and administration	43,344	44,034	45,482	4,122	14,344	21,958	(7,613)	(0)	41,196
Executive and council	8,314	10,564	9,835	833	3,954	5,282	(1,329)	(0)	10,564
Mayor and Council	4,875	6,012	6,016	419	2,081	3,006	(925)	(0)	6,012
Municipal Manager, Town Secretary and Chief Executive	3,439	4,553	3,819	414	1,872	2,276	(404)	(0)	4,553
Finance and administration	34,150	32,051	33,961	3,136	9,873	15,966	(6,093)	(0)	32,051
Administrative and Corporate Support	21,241	20,831	20,430	633	4,013	10,366	(6,373)	(0)	20,831
Asset Management	1,162	356	1,474	1,104	1,637	178	1,459	0	356
Finance	3,113	3,226	3,962	399	1,458	1,613	(115)	(0)	3,226
Fleet Management	-	-	-	-	-	-	-	-	-
Human Resources	510	1,339	1,884	68	260	669	(409)	(0)	1,339
Information Technology	3,617	2,965	3,006	113	1,071	1,483	(412)	(0)	2,965
Legal Services	3,111	2,500	2,615	217	505	1,250	(745)	(0)	2,500
Marketing, Customer Relations, Publicity and Media Co-ordination	-	-	-	-	-	-	-	-	-
Property Services	684	-	-	513	513	-	513	#DIV/0!	-
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	652	774	589	88	377	387	(10)	(0)	774
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	880	1,419	1,686	154	518	710	(152)	(0)	1,419
Governance Function	880	1,419	1,686	154	518	710	(152)	(0)	1,419
Community and public safety	16,308	20,234	19,810	2,212	8,464	10,117	(1,653)	(0)	898
Community and social services	4,835	8,326	7,984	924	2,632	4,163	(1,531)	(0)	8,326
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	28	499	499	-	-	249	(249)	(0)	499
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	887	723	756	442	445	361	84	0	723
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	959	1,456	1,263	167	664	748	(84)	(0)	1,456
Education	8	50	52	-	-	25	(25)	(0)	50
Indigenous and Customary Law	14	-	129	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	1,083	2,111	1,694	165	757	1,055	(299)	(0)	2,111
Literacy Programmes	89	100	105	-	-	50	(50)	(0)	100
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	1,727	3,348	3,482	150	767	1,674	(907)	(0)	3,348
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	1,943	2,090	2,180	294	1,004	1,045	(41)	(0)	2,090
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	1,943	2,010	2,160	294	1,004	1,005	(1)	(0)	2,010
Sports Grounds and Stadiums	-	80	-	-	-	40	(40)	(0)	80
Public safety	9,530	9,818	9,666	993	4,828	4,909	(81)	(0)	(9,818)
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	4,256	3,000	2,892	365	2,150	1,500	650	0	(3,000)
Fire Fighting and Protection	2,242	2,812	2,425	360	1,536	1,406	130	0	(2,812)
Licensing and Control of Animals	2,953	4,006	4,350	269	1,142	2,003	(861)	(0)	(4,006)
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	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-
Economic and environmental services	16,411	10,452	11,875	5,583	8,803	5,226	3,377	0	10,452
Planning and development	3,517	4,153	4,820	350	1,272	2,076	(804)	(0)	4,153
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	1,784	2,789	3,131	260	953	1,304	(441)	(0)	2,789
Economic Development/Planning	1,557	1,364	1,669	90	319	682	(363)	(0)	1,364
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	12,895	6,299	7,655	5,233	7,330	3,149	4,181	0	6,299
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	12,895	6,299	7,655	5,201	7,298	3,149	4,148	0	6,299
Taxi Ranks	-	-	-	32	32	-	32	#DIV/0!	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	19,686	23,489	24,400	2,156	12,306	11,744	562	0	23,489
Energy sources	17,861	21,426	21,346	350	9,855	10,713	(858)	(0)	21,426
Electricity	17,861	21,426	21,346	350	9,855	10,713	(858)	(0)	21,426
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	114	114	-	114	#DIV/0!	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	114	114	-	114	#DIV/0!	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	1,826	2,062	3,115	1,683	2,337	1,031	1,306	0	2,062
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	200	-	1,417	1,417	100	1,317	0	200
Solid Waste Removal	1,826	1,862	3,115	275	920	531	(11)	(0)	1,862
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	3,270	3,288	4,043	448	1,688	1,644	44	0	3,288
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	7	7	-	7	#DIV/0!	-
Tourism	3,270	3,288	4,043	442	1,581	1,644	37	0	3,288
Total Expenditure - Functional	99,020	101,497	105,671	14,522	45,405	50,689	(5,284)	(0)	79,023
Surplus/ (Deficit) for the year	4,383	23,026	14,518	4,437	10,484	11,572	(1,088)	(0)	45,500

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 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.

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check opeip balance	-	-	-	-	-	-	-	-	-22,474,002

KZN253 Emadlangeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Ye Foreca
R thousands										
Revenue by Vote	1									
Vote 1 - Executive And Council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	50.0%	33
Vote 2 - Finance Services		3,944	2	2	344	1,787	1	1,785	154188.1%	
Vote 3 - Corporate Services		25,636	46,616	46,030	2,449	13,055	23,308	(10,252)	-44.0%	46
Vote 4 - Community and Social Services		4,075	3,713	3,724	681	1,479	1,857	(378)	-20.3%	3
Vote 5 - Technical Services		30,353	37,529	30,598	4,196	13,679	18,764	(5,086)	-27.1%	37
Vote 6 - Planning and Development		1,258	1,931	4,277	29	214	966	(752)	-77.9%	1
Vote 7 - Other		-	-	-	-	-	-	-	-	
Vote 8 - Community and Social Services 2		1,434	1,264	1,302	103	575	632	(56)	-8.9%	1
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	103,402	124,522	120,189	18,959	55,890	62,261	(6,371)	-10.2%	124
Expenditure by Vote	1									
Vote 1 - Executive And Council		9,194	11,983	11,521	987	4,471	5,992	(1,521)	-25.4%	11
Vote 2 - Finance Services		5,611	4,357	6,026	2,104	4,025	2,178	1,847	84.8%	4
Vote 3 - Corporate Services		28,539	27,694	27,935	1,032	5,848	13,788	(7,939)	-57.6%	27
Vote 4 - Community and Social Services		8,814	12,900	13,419	1,560	5,088	6,450	(1,362)	-21.1%	12
Vote 5 - Technical Services		30,755	27,725	28,401	5,583	17,186	13,863	3,323	24.0%	27
Vote 6 - Planning and Development		8,730	9,451	11,023	1,085	3,958	4,725	(767)	-16.2%	9
Vote 7 - Other		-	-	-	7	7	-	7	#DIV/0!	
Vote 8 - Community and Social Services 2		7,377	7,386	7,346	2,164	4,823	3,693	1,130	30.6%	7
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	99,020	101,497	105,671	14,522	45,405	50,689	(5,284)	-10.4%	101
Surplus/ (Deficit) for the year	2	4,383	23,026	14,518	4,437	10,484	11,572	(1,088)	-9.4%	23

KZN253 Emadlangeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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 - Executive And Council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	50%	33,467
1.1 - Mayor and Council		36,702	33,467	34,255	11,156	25,101	16,734	8,367	50%	33,467
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
1.3 - Governance Function		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		3,944	2	2	344	1,787	1	1,785	154188%	2
2.1 - Finance		3,944	-	-	344	1,787	-	1,787	#DIV/0!	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Property Services		-	-	-	-	-	-	-	-	-
2.4 - Valuation Service		0	2	2	-	-	1	(1)	-100%	2
2.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		25,636	46,616	46,030	2,449	13,055	23,308	(10,252)	-44%	46,616
3.1 - Administrative and Corporate Support		25,636	46,616	46,030	2,449	13,055	23,308	(10,252)	-44%	46,616
3.2 - Legal Services		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		4,075	3,713	3,724	681	1,479	1,857	(378)	-20%	3,713
4.1 - Population Development		-	-	-	-	-	-	-	-	-
4.2 - Disaster Management		-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal		1,760	1,797	1,809	153	916	899	17	2%	1,797
4.4 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums		63	46	44	1	33	23	10	44%	46
4.6 - Community Halls and Facilities		1	-	-	-	2	-	2	#DIV/0!	-
4.7 - Libraries and Archives		2,251	1,870	1,871	527	529	935	(406)	-43%	1,870
4.9 - Education		-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		30,353	37,529	30,598	4,196	13,679	18,764	(5,086)	-27%	37,529
5.1 - Electricity		14,098	19,722	20,759	1,284	8,684	9,861	(1,177)	-12%	19,722
5.2 - Roads		16,255	17,807	9,840	2,913	4,995	8,903	(3,908)	-44%	17,807
5.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		1,258	1,931	4,277	29	214	966	(752)	-78%	1,931
6.1 - Development Facilitation		41	143	144	-	5	71	(67)	-93%	143
6.2 - Economic Development/Planning		1,093	1	1	0	1	1	0	77%	1
6.3 - Town Planning, Building Regulations and Enforcement		119	845	1,930	0	11	423	(412)	-97%	845
6.4 - Tourism		5	942	2,202	29	197	471	(274)	-58%	942
6.5 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning		-	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	8,730	9,451	11,023	1,085	3,958	4,725	(767)	-16%	9,451	
6.1 - Development Facilitation	1,784	2,789	3,131	260	953	1,394	(441)	-32%	2,789	
6.2 - Economic Development/Planning	1,557	1,364	1,689	90	319	682	(363)	-53%	1,364	
6.3 - Town Planning, Building Regulations and Enforcement	176	-	-	-	-	-	-	-	-	
6.4 - Tourism	3,270	3,288	4,043	442	1,681	1,644	37	2%	3,288	
6.5 - Recreational Facilities	1,943	2,010	2,160	294	1,004	1,005	(1)	0%	2,010	
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-	
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Vote 7 - Other	-	-	-	7	7	-	7	#DIV/0!	-	
7.1 - Markets	-	-	-	7	7	-	7	#DIV/0!	-	
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Vote 8 - Community and Social Services 2	7,377	7,386	7,346	2,164	4,823	3,693	1,130	31%	7,386	
8.1 - Literacy Programmes	89	100	105	-	-	50	(50)	-100%	100	
8.2 - Fencing and Fences	4,295	3,000	2,892	365	2,150	1,500	650	43%	3,000	
8.3 - Licensing and Control of Animals	2,993	4,006	4,350	269	1,142	2,003	(861)	-43%	4,006	
8.4 - Sports Grounds and Stadiums	-	80	-	-	-	40	(40)	-100%	80	
8.5 - Storm Water Management	-	-	-	114	114	-	114	#DIV/0!	-	
8.6 - Solid Waste Disposal (Landfill Sites)	-	200	-	1,417	1,417	100	1,317	1317%	200	
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KZN253 Emadlangeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue By Source											
Property rates		21,787	33,189	32,813	1,886	11,319	16,594	(5,275)	-32%	33,	
Service charges - electricity revenue		14,098	19,722	20,759	1,284	8,684	9,861	(1,177)	-12%	19,	
Service charges - water revenue		-	-	-	-	-	-	-	-		
Service charges - sanitation revenue		-	-	-	-	-	-	-	-		
Service charges - refuse revenue		1,760	1,797	1,809	153	916	899	17	2%	1,	
Rental of facilities and equipment		1,105	1,386	1,546	94	585	693	(108)	-16%	1,	
Interest earned - external investments		182	199	2,301	59	273	100	174	174%		
Interest earned - outstanding debtors		3,944	-	-	344	1,787	-	1,787	#DIV/0!		
Dividends received		-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		1	5,174	5,362	-	1	2,587	(2,586)	-100%	5,	
Licences and permits		1,484	1,725	1,831	104	578	863	(285)	-33%	1,	
Agency services		-	-	-	-	-	-	-	-		
Transfers and subsidies		44,734	38,176	39,114	14,544	30,396	19,088	11,308	59%	38,	
Other revenue		413	5,472	4,941	3	86	2,736	(2,650)	-97%	5,	
Gains		(417)	-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		89,092	106,840	110,475	18,470	54,624	53,420	1,204	2%	106,	
Expenditure By Type											
Employee related costs		37,688	39,341	41,098	4,997	19,595	19,611	(16)	0%	39,	
Remuneration of councillors		3,715	3,908	3,946	328	1,795	1,954	(159)	-8%	3,	
Debt impairment		-	1,676	1,467	-	-	838	(838)	-100%	1,	
Depreciation & asset impairment		9,645	8,990	9,051	8,229	8,229	4,495	3,734	83%	8,	
Finance charges		34	18	8	0	244	9	236	2678%		
Bulk purchases - electricity		14,679	17,617	16,149	7	8,232	8,808	(576)	-7%	17,	
Inventory consumed		2,172	4,247	4,385	84	762	2,123	(1,361)	-64%	4,	
Contracted services		13,514	16,475	18,178	687	4,738	8,238	(3,500)	-42%	16,	
Transfers and subsidies		-	-	-	-	-	-	-	-		
Other expenditure		17,573	9,226	11,390	188	1,810	4,613	(2,803)	-61%	9,	
Losses		-	-	-	-	-	-	-	-		
Total Expenditure		99,020	101,497	105,671	14,522	45,405	50,689	(5,284)	-10%	101,	
Surplus/(Deficit)		(9,927)	5,344	4,804	3,949	9,218	2,731	6,487	0	5,	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14,310	17,682	9,714	1,037	4,814	8,841	(4,027)	(0)	17,	
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		4,383	23,026	14,518	4,986	14,032	11,572			23,	
Taxation		-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		4,383	23,026	14,518	4,986	14,032	11,572			23,	
Attributable to minorities		-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		4,383	23,026	14,518	4,986	14,032	11,572			23,	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year		4,383	23,026	14,518	4,986	14,032	11,572			23,	

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including c: 103,402 124,522 120,189 19,508 59,438 62,261 124

KZN253 Emadlangeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
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 - Executive And Council		-	-	210	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	375	1,216	-	1	188	(186)	-99%	375
Vote 4 - Community and Social Services		-	597	1,695	-	-	298	(298)	-100%	597
Vote 5 - Technical Services		-	17,865	10,276	1,037	4,814	8,932	(4,119)	-46%	17,865
Vote 6 - Planning and Development		-	150	263	-	-	75	(75)	-100%	150
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
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	-	18,987	13,660	1,037	4,815	9,493	(4,678)	-49%	18,987
Total Capital Expenditure		-	18,987	13,660	1,037	4,815	9,493	(4,678)	-49%	18,987
Capital Expenditure - Functional Classification										
Governance and administration		-	375	-	-	1	188	(186)	-99%	375
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	375	-	-	1	188	(186)	-99%	375
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	597	-	-	-	298	(298)	-100%	597
Community and social services		-	597	-	-	-	298	(298)	-100%	597
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	9,690	-	-	791	4,845	(4,054)	-84%	9,690
Planning and development		-	150	-	-	-	75	(75)	-100%	150
Road transport		-	9,540	-	-	791	4,770	(3,979)	-83%	9,540
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	8,325	-	1,037	3,724	4,163	(439)	-11%	8,325
Energy sources		-	8,325	-	1,037	3,724	4,163	(439)	-11%	8,325
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	18,987	-	1,037	4,516	9,493	(4,977)	-52%	18,987
Funded by:										
National Government		-	17,202	-	1,037	4,814	8,601	(3,787)	-44%	17,202
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		-	17,202	-	1,037	4,814	8,601	(3,787)	-44%	17,202
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,785	-	-	-	892	(892)	-100%	1,785
Total Capital Funding		-	18,987	-	1,037	4,814	9,493	(4,679)	-49%	18,987

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

check balance 13,659,524.0 1,069.0

KZN253 Emadlangeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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 - Executive And Council		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council										
1.2 - Municipal Manager, Town Secretary and Chief Executive										
1.3 - Governance Function										
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
2.1 - Finance										
2.2 - Asset Management										
2.3 - Property Services										
2.4 - Valuation Service										
2.5 - Supply Chain Management										
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
3.1 - Administrative and Corporate Support										
3.2 - Legal Services										
3.3 - Information Technology										
3.4 - Human Resources										
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
4.1 - Population Development										
4.2 - Disaster Management										
4.3 - Solid Waste Removal										
4.4 - Fire Fighting and Protection										
4.5 - Cemeteries, Funeral Parlours and Crematoriums										
4.6 - Community Halls and Facilities										
4.7 - Libraries and Archives										
4.9 - Education										
4.10 - Indigenous and Customary Law										
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
5.1 - Electricity										
5.2 - Roads										
5.3 - Taxi Ranks										
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
6.1 - Development Facilitation										
6.2 - Economic Development/Planning										
6.3 - Town Planning, Building Regulations and Enforcement, and City Engineer										
6.4 - Tourism										
6.5 - Recreational Facilities										
6.6 - Provincial Planning										

Vote 7 - Other
7.1 - Markets

Vote 8 - Community and Social Services 2
8.1 - Literacy Programmes
8.2 - Fencing and Fences
8.3 - Licensing and Control of Animals
8.4 - Sports Grounds and Stadiums
8.5 - Storm Water Management
8.6 - Solid Waste Disposal (Landfill Sites)

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]

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Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Executive And Council	-	-	210	-	-	-	-	-	-
1.1 - Mayor and Council	-	-	31	-	-	-	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive	-	-	178	-	-	-	-	-	-
1.3 - Governance Function	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services	-	-	-	-	-	-	-	-	-
2.1 - Finance	-	-	-	-	-	-	-	-	-
2.2 - Asset Management	-	-	-	-	-	-	-	-	-
2.3 - Property Services	-	-	-	-	-	-	-	-	-
2.4 - Valuation Service	-	-	-	-	-	-	-	-	-
2.5 - Supply Chain Management	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	375	1,216	-	1	188	(186)	-99%	375
3.1 - Administrative and Corporate Support	-	225	231	-	-	113	(113)	-100%	225
3.2 - Legal Services	-	-	-	-	-	-	-	-	-
3.3 - Information Technology	-	150	985	-	1	75	(74)	-99%	150
3.4 - Human Resources	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	-	597	1,695	-	-	298	(298)	-100%	597
4.1 - Population Development	-	535	1,276	-	-	267	(267)	-100%	535
4.2 - Disaster Management	-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
4.4 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
4.6 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
4.7 - Libraries and Archives	-	62	419	-	-	31	(31)	-100%	62
4.9 - Education	-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services	-	17,865	10,276	1,037	4,814	8,932	(4,119)	-46%	17,865
5.1 - Electricity	-	8,325	157	1,037	3,724	4,163	(439)	-11%	8,325
5.2 - Roads	-	9,540	10,119	-	1,090	4,770	(3,680)	-77%	9,540
5.3 - Taxi Ranks	-	-	-	-	-	-	-	-	-



Vote 6 - Planning and Development	-	150	263	-	-	75	(75)	-100%	150
6.1 - Development Facilitation	-	-	-	-	-	-	-	-	-
6.2 - Economic Development/Planning	-	150	-	-	-	75	(75)	-100%	150
6.3 - Town Planning, Building Regulations and Enforcement, etc	-	-	-	-	-	-	-	-	-
6.4 - Tourism	-	-	263	-	-	-	-	-	-
6.5 - Recreational Facilities	-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-
Vote 7 - Other	-	-	-	-	-	-	-	-	-
7.1 - Markets	-	-	-	-	-	-	-	-	-
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Vote 8 - Community and Social Services 2	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
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Total single-year capital expenditure	-	18,987	13,660	1,037	4,815	9,493	(4,678)	(0)	18,987
Total Capital Expenditure	-	18,987	13,660	1,037	4,815	9,493	(4,678)	(0)	18,987

References

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

KZN253 Emadlangeni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,373	4,384	17,524	11,557	4,384
Call investment deposits		598	435	-	11,029	435
Consumer debtors		12,997	14,764	48,043	(705)	14,764
Other debtors		17,430	6,532	(27,034)	407	6,532
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	-	-
Total current assets		35,398	26,115	38,533	22,288	26,115
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		(5,121)	44,092	46,241	(182)	44,092
Investments in Associate		-	-	-	-	-
Property, plant and equipment		175,055	279,973	227,251	(1,833)	279,973
Biological		2,860	3,277	-	-	3,277
Intangible		362	-	4,759	(410)	-
Other non-current assets		1,191	1,191	1,191	-	1,191
Total non current assets		174,346	328,532	279,442	(2,426)	328,532
TOTAL ASSETS		209,744	354,647	317,975	19,862	354,647
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(57)	-	105	12	-
Consumer deposits		83	168	-	(32)	168
Trade and other payables		25,711	19,348	(2,191)	9,658	19,348
Provisions		24,066	432	14,275	(194)	432
Total current liabilities		49,803	19,948	12,189	9,444	19,948
Non current liabilities						
Borrowing		421	117	427	(51)	(117)
Provisions		1,750	-	16,338	(12)	-
Total non current liabilities		2,171	117	16,765	(63)	(117)
TOTAL LIABILITIES		51,974	20,065	28,954	9,381	19,832
NET ASSETS	2	157,770	334,583	289,021	10,481	334,816
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		159,838	334,583	(251,860)	14,032	334,583
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	159,838	334,583	(251,860)	14,032	334,583

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance -2,067,691 - 540,880,701 -3,551,367 233,134

KZN253 Emadlangeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2020/21		Budget Year 2021/22						
		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		-	24,892	29,531	860	15,395	12,446	2,949	24%	24
Service charges		2,175	18,381	21,259	1,148	5,496	9,191	(3,694)	-40%	18
Other revenue		9	8,517	11,540	114	7,671	4,258	3,413	80%	8
Transfers and Subsidies - Operational		2,701	38,176	39,114	11,156	29,810	19,088	10,722	56%	38
Transfers and Subsidies - Capital		-	17,682	9,714	-	-	8,841	(8,841)	-100%	17
Interest		-	-	-	59	59	273	(215)	-78%	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(217)	(82,856)	-	-	(12,285)	(50,720)	(38,435)	76%	(82)
Finance charges		-	(18)	-	-	-	(244)	(244)	100%	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		4,668	24,774	111,158	13,337	46,146	3,132	(43,014)	-1373%	24
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		131,456	(18,987)	13,660	(1,037)	(6,113)	9,493	15,607	164%	18
NET CASH FROM/(USED) INVESTING ACTIVITIES		131,456	(18,987)	13,660	(1,037)	(6,113)	9,493	15,607	164%	18
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		136,124	5,788	124,818	14	14,442	12,626			48
Cash/cash equivalents at beginning:		-	-	-	-	4,342	-			4
Cash/cash equivalents at month/year end:		136,124	5,788	124,818		18,784	12,626			48

References

1. Material variances to be explained in Table SC1