



MTHONJANENI LOCAL MUNICIPALITY KZN285

**In – Year Budget Report 2021/22
Section 52(d) of the MFMA - Q1
(July- September 2021)**

1. BACKGROUND:

Chapter 7 of the Municipal Finance Management Act (MFMA), (Act 56 of 2003) outlines responsibilities of Mayors and section 52 of the MFMA outlines General responsibilities as follows:

The mayor of a municipality –

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) 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; and
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

Furthermore, section 31 of the Municipal Budget Reporting Regulations states that

–

- (1) the mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52 (d) of the Act must be –
 - (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
 - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
 - (c) submit to the National Treasury and the relevant provincial within five days of tabling of the report in the council.

DISCUSSION

The details of the report and the supporting C - Schedules is captured into National Treasury templates will be forwarded to National and Provincial Treasury as required in terms of Section 31 (c) of the Municipal Budget and Reporting Regulations.

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PART 1 – IN – YEAR REPORT

2. RESOLUTIONS

- a) That the mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52 be noted
- b) That the first quarter report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52 (d) be submitted to other council committees
- c) That the the mayor's first quarter report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) be noted by Council

3. EXECUTIVE SUMMARY

Table 1 represents an executive summary for the financial period ended 30 September 2021

Table 1 - Summary for Financial Period ended 30 September 2021				
Description	Original Budget 2021/21	YTD Budget 2021/21	Actual YTD September 2021	Target Achieved % (Actual vs. Pro-rata)
	R '000	R '000	R '000	%
Revenue	212 087	53 022	63 807	20%
Expenditure - Operational	164 702	41 175	46 375	13%
Expenditure - Capital	47 077	11 769	7 183	-39%
Surplus/(Deficit)	308	78	10 249	

The municipality has recognized more revenue than targeted by 20% more mainly due to early transfers of grants receipts however this amount does not represent the actual receipts of monies owed to the municipality but it is a reflection of billed revenue the municipality will continue to monitor the billed revenue versus the actual receipts in order to make sure that the revenue that is anticipated is received. The operating expenditure shows over spending of 13% during the first quarter shown on the above table. Capital expenditure shows under spending of -39% below the targeted budget to date.

3.1 REVENUE

The revenue that has been recognized by the municipality to date is seating at R 63 807 m including capital transfers that translate to 20% more than the targeted revenue as at 30 September 2021 . The results seems to be a good achievement for the municipality and partly as a result of annual billing of Property Rates for organ of state properties if not so the municipality will need to consider to review the budget of this item during the adjustments budget.

3.2 EXPENDITURE - OPERATIONAL

The operational expenditure is seating at R 46 375m as at 30 September 2021 this translate to more than 13% above the targeted expenditure

3.3 EXPENDITURE - CAPITAL

Capital expenditure of Mthonjaneni Local Municipality is currently seating at R 7 183 m which translate to -39% below the September proportional budget, the municipality will review the target and accelerate the implementation of its capital budget as per the Integrated Development Plan. The municipality will ensure it continue with the culture of making sure that the service is delivered to the people of Mthonjaneni Municipality.

4. IN-YEAR BUDGET STATEMENT TABLES

The following monthly budget statement tables respectively have been prepared in accordance with the Municipal Budgeting and Reporting Regulations:

TABLE NUMBER	DESCRIPTION	ANNEXURE
Table C1	Monthly Budget Statement Summary	
Table C2	Monthly Budget Financial Performance (Standard Classification)	
Table C2C	Monthly Budget Financial Performance (Detail) (Standard Classification)	
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PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

KZN285 Mthonjaneni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September														
Description	NT Code	Budget Year 2021/22									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 191	(9)	632	272	238	228	921	2 215	6 689	3 874	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	2 084	(6)	8 621	758	640	546	3 687	16 773	33 101	22 403	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1600	(565)	(0)	89	82	75	72	454	2 703	2 911	3 386	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	22	(2)	5	5	5	5	35	131	207	181	-	-	
Interest on Arrear Debtor Accounts	1810	337	-	155	176	142	138	871	4 079	5 699	5 407	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	4 070	(16)	9 502	1 293	1 100	989	5 968	25 900	48 806	35 251	-	-	
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	414	-	7 438	367	290	245	1 772	12 250	22 776	14 924	-	-	
Commercial	2300	2 144	5	393	360	226	197	1 288	3 334	7 948	5 406	-	-	
Households	2400	1 500	(21)	890	563	580	544	2 887	9 560	16 504	14 135	-	-	
Other	2500	11	-	781	3	3	3	21	756	1 579	787	-	-	
Total By Customer Group	2600	4 070	(16)	9 502	1 293	1 100	989	5 968	25 900	48 806	35 251	-	-	

The municipality has a high amount of outstanding debtors as at September 30, this shows that the municipality is not fully implementing its Credit Control and Debt Collection policy. The municipality had to change the accounting system from 1 July 2017 due to the old system not complying with MSCOA requirements. Municipality has been experiencing some teething challenges with the new system and which led to delays in migrating debtors statements into the new system and therefore causing delays in implementing credit control and debt collection policy.

2.2 Creditors Analysis

KZN285 Mthonjaneni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September												
Description	NT Code	Budget Year 2021/22									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 779	-	-	-	-	-	-	-	-	2 779	2 779
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 863	95	10	451	17	(28)	(87)	167	2 489	2 489	
Auditor General	0800	413	-	-	-	-	-	-	-	413	413	
Other	0900	2 745	(95)	100	141	0	7	13	(9)	2 903	2 903	
Total By Customer Type	1000	7 800	1	111	592	17	(21)	(73)	158	8 584	8 584	

2.3 Investment Portfolio Analysis

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Investec			Call			6.6				47	0			47
Fist National Bank			Call			6				1	0			1
Fist National Bank			Call			0.5				100	0			101
Fist National Bank			Fixed			6.45				1 540				1 540
Fist National Bank			Call			6				3	0			3
Fist National Bank			Call			6				3	0			3
														-
Municipality sub-total										1 694		-	-	1 695
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									1 694		-	-	1 695

2.4 Allocation and grant receipts and expenditure

2.4.1 Grants – Receipts

KZN285 Mthonjaneni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		102 121	91 351	-	-	39 293	39 293	-		4 541
EPWP Incentive	-	1 951	1 891	-	-	473	473	-		1 891
Finance Management	-	2 850	2 650	-	-	2 650	2 650	-		2 650
Local Government Equitable Share	-	97 320	86 810	-	-	36 170	36 170	-		-
Other transfers and grants [insert description]	3									
Provincial Government:		1 131	1 177	-	-	-	-	-		-
Provincialisation of Libraries	-	905	935	-	-	-	-	-		-
Community Library Services Grant	-	226	242	-	-	-	-	-		-
Other transfers and grants [insert description]	4									
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		17	-	-	-	-	-	-		-
[insert description]										
National Departmental Agencies_Agricultural Land Holdings Act	-	17	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	103 269	92 528	-	-	39 293	39 293	-		4 541
Capital Transfers and Grants										
National Government:		35 598	39 637	-	7 080	27 905	27 905	-		39 637
Municipal Infrastructure Grant (MIG)	-	24 439	18 832	-	7 080	17 905	17 905	-		18 832
Integrated National Electrification Programme Grant	-	11 159	20 805	-	-	10 000	10 000	-		20 805
Municipal Infrastructure Grant (MIG)	-									
Integrated National Electrification Programme Grant	-									
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	35 598	39 637	-	7 080	27 905	27 905	-		39 637
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	138 867	132 165	-	7 080	67 198	67 198	-		44 178

Receipts of transfers and grants show no variances to each grant as at 30 of September 2021. The reason for this is because the National and Provincial Treasury have been consistent in transferring the grants due to Mthonjaneni Municipality on time as per the payment schedule for 2021/22. The municipality hope that the transferring authorities will not deviate from this practice throughout the financial year.

2.4.2 Grants – Expenditure

KZN285 Mthonjaneni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		102 071	91 351	-	506	1 569	1 135	434	38.2%	91 351
EPWP Incentive		97 320	86 810					-		86 810
Finance Management		2 800	2 650		87	715	663	52	7.9%	2 650
Local Government Equitable Share		1 951	1 891		418	855	473	382	80.8%	1 891
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		1 231	1 177	-	139	402	294	107	36.5%	1 177
Provincialisation of Libraries		905	935		112	329	234	95	40.6%	935
Community Library Services Grant		226	242		27	73	61	13	20.8%	242
Title Deeds Restoration Grant		100	-					-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		103 302	92 528	-	645	1 971	1 430	542	37.9%	92 528
Capital expenditure of Transfers and Grants										
National Government:		35 598	39 637	-	1 734	6 020	9 909	(3 889)	-39.2%	39 637
Municipal Infrastructure Grant (MIG)		24 439	18 832		849	4 362	4 708	(346)	-7.3%	18 832
								-		
Integrated National Electrification Grant (INEG)		11 159	20 805		885	1 658	5 201	(3 543)	-68.1%	20 805
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total capital expenditure of Transfers and Grants		35 598	39 637	-	1 734	6 020	9 909	(3 889)	-39.2%	39 637
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		138 900	132 165	-	2 379	7 991	11 339	(3 348)	-29.5%	132 165

2.5 Councillor and board member allowances and employee benefits

KZN285 Mthonjaneni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 112	5 646	-	370	1 109	1 412	(302)	-21%	5 646
Pension and UIF Contributions		760	795	-	46	137	199	(62)	-31%	795
Medical Aid Contributions		73	105	-	6	19	26	(7)	-26%	105
Motor Vehicle Allowance		32	-	-	-	-	-	-	-	-
Cellphone Allowance		981	1 020	-	70	211	255	(44)	-17%	1 020
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 993	2 067	-	144	432	517	(85)	-16%	2 067
Sub Total - Councillors		8 951	9 633	-	636	1 908	2 408	(501)	-21%	9 633
% increase	4		7.6%							7.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 586	3 352	-	329	972	838	134	16%	3 352
Pension and UIF Contributions		56	14	-	6	16	3	13	373%	14
Medical Aid Contributions		50	-	-	5	14	-	14	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	112	-	-	-	28	(28)	-100%	112
Motor Vehicle Allowance		716	630	-	65	195	158	38	24%	630
Cellphone Allowance		23	36	-	1	3	9	(6)	-67%	36
Housing Allowances		72	-	-	6	18	-	18	#DIV/0!	-
Other benefits and allowances		2	91	-	0	0	23	(23)	-100%	91
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 504	4 234	-	412	1 219	1 059	161	15%	4 234
% increase	4		-6.0%							-6.0%
Other Municipal Staff										
Basic Salaries and Wages		35 069	35 660	-	3 960	9 819	8 915	904	10%	35 660
Pension and UIF Contributions		4 841	4 701	-	472	1 305	1 175	129	11%	4 701
Medical Aid Contributions		2 631	2 607	-	211	646	652	(6)	-1%	2 607
Overtime		1 266	1 642	-	116	348	411	(63)	-15%	1 642
Performance Bonus		2 504	2 693	-	-	9	673	(665)	-99%	2 693
Motor Vehicle Allowance		3 549	3 748	-	308	903	937	(34)	-4%	3 748
Cellphone Allowance		314	290	-	29	87	73	15	20%	290
Housing Allowances		891	1 082	-	72	220	270	(50)	-19%	1 082
Other benefits and allowances		992	1 166	-	80	243	292	(48)	-17%	1 166
Payments in lieu of leave		731	-	-	198	304	-	304	#DIV/0!	-
Long service awards		205	-	-	21	157	-	157	#DIV/0!	-
Post-retirement benefit obligations	2	1 380	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		54 372	53 590	-	5 467	14 041	13 397	643	5%	53 590
% increase	4		-1.4%							-1.4%
Total Parent Municipality		67 826	67 457	-	6 515	17 167	16 864	303	2%	67 457

2.6 Material Variances to the Service Delivery and Budget Implementation Plan

Description	Variance R'000	Reason for material deviations
Revenue By Source		
Property Rates	3 660	Property rates are seating at R3 660 thousand above the YTD budget.
Service charges – electricity revenue	(2 383)	Electricity revenue is seating at R 2 383 m below the YTD budget.
Service charges – refuse revenue	(148)	Refuse revenue is seating at R 148 thousand below the YTD budget.
Interest earned – external investments	124	External investments is seating at R 124 thousand above the proportional budget for September 2021
Rental of facilities and equipment	(107)	Rental of facilities and equipment are seating at R 107 thousand below the YTD budget due to low demand and will be adjusted downwards.
Fines	(251)	Fines are seating at R 251 thousand below the YTD budget.
Licenses and permits	(294)	Licenses and permits are seating at R 294 thousand below the YTD budget. There was less demand than anticipated.

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Transfers recognised - Operational	15 011	Transfers recognised operational are seating at R 15 011 m above the YTD budget. Equitable share has been received on time.
Transfers recognised - Capital	(3 889)	Transfers recognised - capital are seating at R 3 889m below the YTD budget and the municipality will review the target going forward.
Expenditure By Type		
Employee related cost	804	Employee related cost are seating at R 804 thousand above the YTD budget. That translates to 6% below the targeted expenditure.
Remuneration of Councillors	(501)	Remuneration of councillors are seating at R 501 thousand below the YTD budget.
Debt Impairment	-	Debt impairment will be calculated towards the end of the financial year.
Depreciation and asset impairment	1 394 m	Depreciation and asset impairment is seating at R 1 394 m above the proportional budget for the first quarter
Bulk purchases	842	Bulk purchases are seating at R 842 thousand above the YTD budget
Inventory consumed	247	Inventory consumed is seating at R 247 thousand above the YTD budget.

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Contracted services	537	Contracted services are seating at R 537 thousand above the YTD budget. Contracted services consist of Security, Leased vehicles and Internal.
Other expenditure	2 607	Other expenditure are seating at R 3 607m above the YTD budget

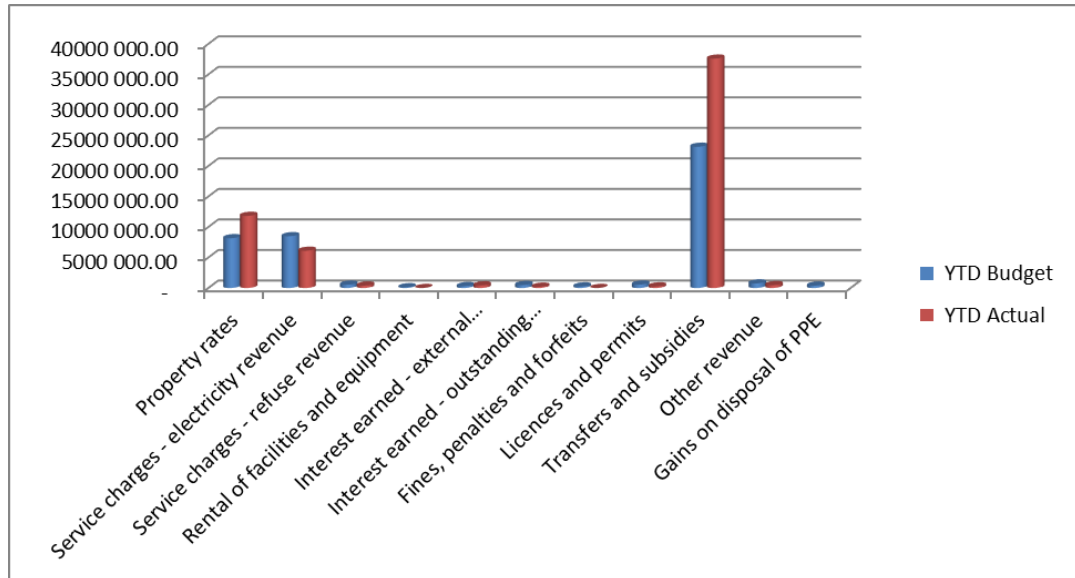
2.7 Parent Municipality Financial Performance

2.7.1 Revenue By Source

Table 2 demonstrates the source of funding per revenue categories.

KZN285 Mthonjaneni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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 By Source										
Property rates		21 883	32 606	-	1 173	11 811	8 152	3 660	45%	32 606
Service charges - electricity revenue		22 655	33 916	-	1 576	6 096	8 479	(2 383)	-28%	33 916
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1 360	2 147	-	151	388	537	(148)	-28%	2 147
Rental of facilities and equipment		16	450	-	2	6	113	(107)	-95%	450
Interest earned - external investments		1 350	1 200	-	117	424	300	124	41%	1 200
Interest earned - outstanding debtors		778	1 900	-	69	205	475	(270)	-57%	1 900
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		195	1 003	-	-	-	251	(251)	-100%	1 003
Licences and permits		1 681	2 208	-	1	258	552	(294)	-53%	2 208
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		103 281	92 528	-	568	38 143	23 132	15 011	65%	92 528
Other revenue		1 662	2 991	-	23	455	748	(293)	-39%	2 991
Gains		665	1 500	-	-	-	375	(375)	-100%	1 500
Total Revenue (excluding capital transfers and contributions)		155 526	172 450	-	3 681	57 787	43 112	14 674	34%	172 450

The diagram below shows revenue YTD actual vs. YTD budget in a form of a chart.



2.7.2 Operational Expenditure Trends Inclusive of Operational Projects

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		58 937	57 824	-	5 880	15 260	14 456	804	6%	57 824
Remuneration of councillors		8 951	9 633	-	636	1 908	2 408	(501)	-21%	9 633
Debt impairment		379	6 726	-	-	-	1 681	(1 681)	-100%	6 726
Depreciation & asset impairment		22 400	18 287	-	5 911	5 966	4 572	1 394	30%	18 287
Finance charges		201	-	-	-	8	-	8	#DIV/0!	-
Bulk purchases - electricity		19 362	26 469	-	2 503	7 460	6 617	842	13%	26 469
Inventory consumed		3 360	3 546	-	160	1 134	886	247	28%	3 546
Contracted services		27 570	23 088	-	1 853	6 284	5 747	537	9%	23 088
Transfers and subsidies		447	-	-	-	-	-	-	-	-
Other expenditure		22 041	19 129	-	3 130	8 356	4 750	3 607	76%	19 129
Losses		8	-	-	-	-	-	-	-	-
Total Expenditure		163 654	164 702	-	20 072	46 375	41 118	5 257	13%	164 702

(a) Employee related costs

Employee related costs actuals of Mthonjaneni Local Municipality are seating at R 15 260 m, this translates to 6% above the proportional budget for September 2021, this may partly.

(b) Bulk Purchases

Bulk purchases actuals are seating at R 7 460 m, this translates to 13% above the proportional budget for September 2021.

(c) Debt Impairment

Mthonjaneni Local Municipality accounts for debt impairment at the end of the financial year however it is recommended to account for impairments on a monthly basis for accurate reporting purposes.

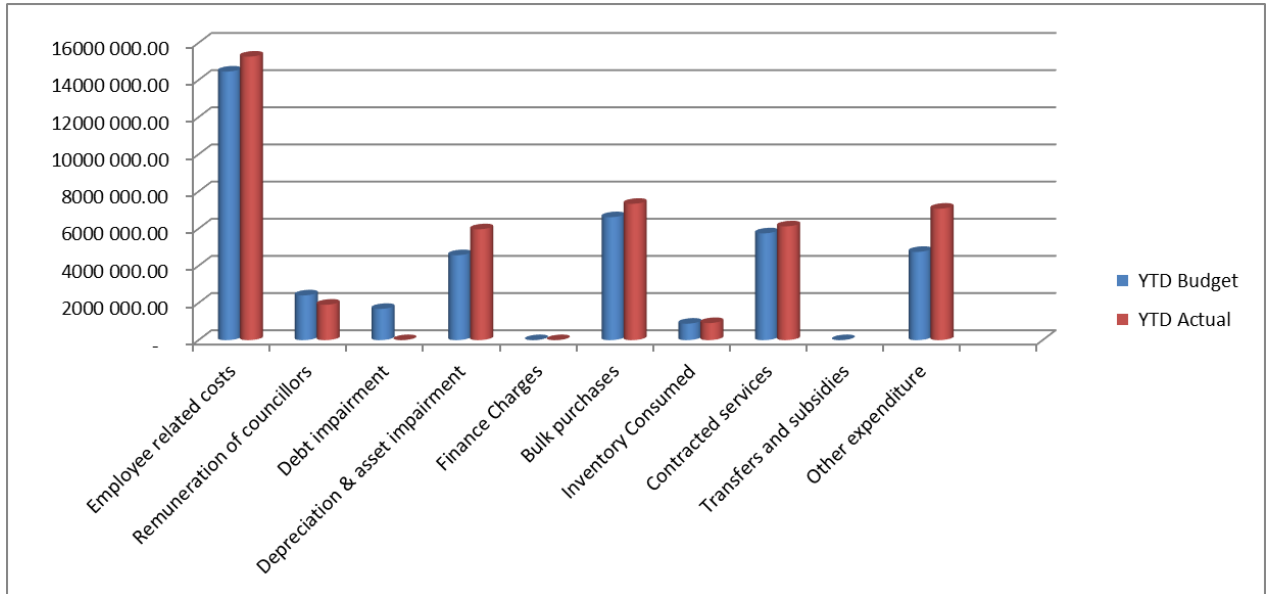
(d) Depreciation and Asset Impairment

The depreciation and asset impairment actuals is seating at R 5 966 m , that translate to 30% above the proportional budget of September 2021.

(e) Contract Services

Contract Services actuals are seating at R537 thousand, this translates to 9% above the proportional budget for September 2021.

The diagram below shows operational expenditure YTD actual vs. YTD budget in a form of a chart.

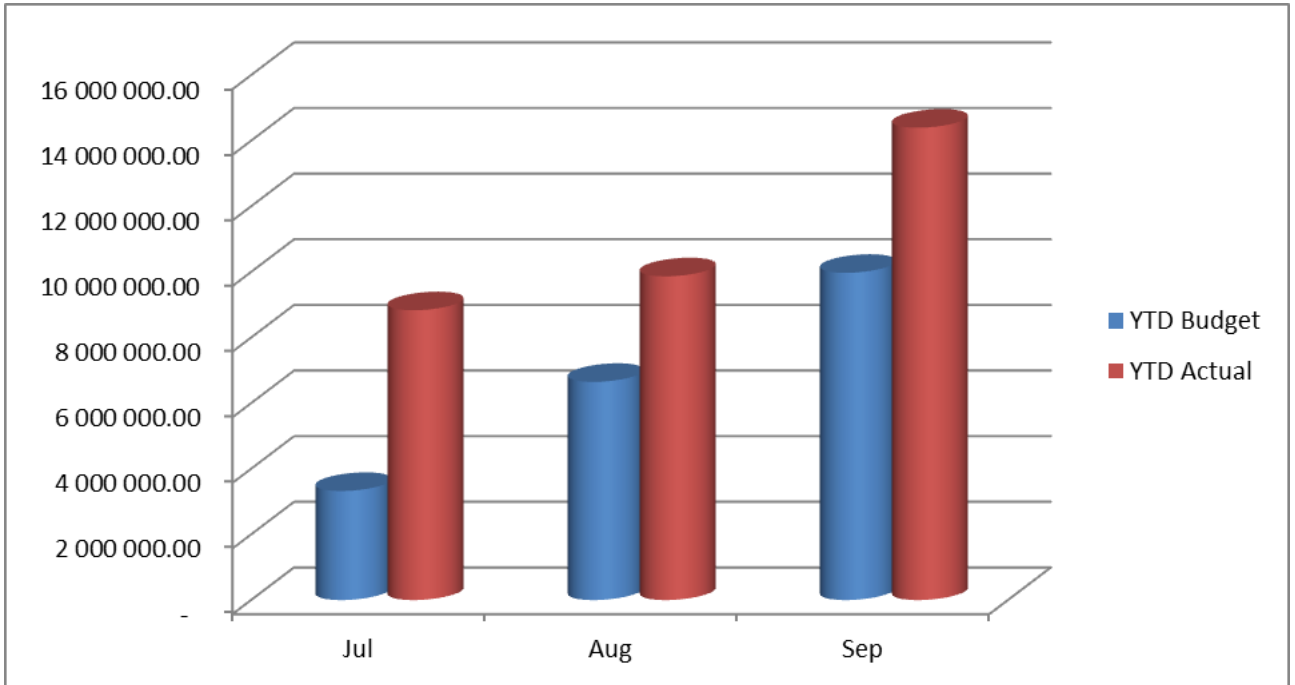


2.8 Capital Programme Performance

Table 6 illustrates the capital expenditure as at 30 September 2021.

KZN285 Mthonjaneni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	15 264	3 923		1 382	1 382	3 923	2 541	64.8%	3%
August	15 264	3 923		3 708	5 090	7 846	2 756	35.1%	11%
September	15 264	3 923		2 093	7 183	11 769	4 586	39.0%	15%
October	15 264	3 923		-		15 692	-		
November	15 264	3 923		-		19 615	-		
December	15 264	3 923		-		23 539	-		
January	15 264	3 923		-		27 462	-		
February	15 264	3 923		-		31 385	-		
March	15 264	3 923		-		35 308	-		
April	15 264	3 923		-		39 231	-		
May	15 264	3 923		-		43 154	-		
June	15 264	3 923		-		47 077	-		
Total Capital expenditure	183 169	47 077	-	7 183					

The diagram below shows capital expenditure YTD actual vs. YTD budget in a form of a chart.



2.9 Other Supporting Documents

KZN285 Mthonjaneni - Table C1 Monthly Budget Statement Summary - M03 September									
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	21 883	32 606	-	1 173	11 811	8 152	3 660	45%	32 606
Service charges	24 015	36 063	-	1 728	6 484	9 016	(2 532)	-28%	36 063
Investment revenue	1 350	1 200	-	117	424	300	124	41%	1 200
Transfers and subsidies	103 281	92 528	-	568	38 143	23 132	15 011	65%	92 528
Other own revenue	4 997	10 053	-	94	924	2 513	(1 589)	-63%	10 053
Total Revenue (excluding capital transfers and contributions)	155 526	172 450	-	3 681	57 787	43 112	14 674	34%	172 450
Employee costs	58 937	57 824	-	5 880	15 260	14 456	804	6%	57 824
Remuneration of Councillors	8 951	9 633	-	636	1 908	2 408	(501)	-21%	9 633
Depreciation & asset impairment	22 400	18 287	-	5 911	5 966	4 572	1 394	30%	18 287
Finance charges	201	-	-	-	8	-	8	#DIV/0!	-
Inventory consumed and bulk purchases	22 721	30 015	-	2 663	8 593	7 504	1 090	15%	30 015
Transfers and subsidies	447	-	-	-	-	-	-	-	-
Other expenditure	49 997	48 943	-	4 983	14 640	12 178	2 462	20%	48 943
Total Expenditure	163 654	164 702	-	20 072	46 375	41 118	5 257	13%	164 702
Surplus/(Deficit)	(8 128)	7 748	-	(16 391)	11 412	1 994	9 418	472%	7 748
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 867	39 637	-	1 734	6 020	9 909	(3 889)	-39%	39 637
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	25 739	47 385	-	(14 657)	17 432	11 904	5 529	46%	47 385
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 739	47 385	-	(14 657)	17 432	11 904	5 529	46%	47 385
Capital expenditure & funds sources									
Capital expenditure	39 434	47 077	-	2 093	7 183	11 769	(4 586)	-39%	47 077
Capital transfers recognised	17 672	39 637	-	2 050	6 578	9 909	(3 331)	-34%	39 637
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21 762	7 440	-	43	605	1 860	(1 255)	-67%	7 440
Total sources of capital funds	39 434	47 077	-	2 093	7 183	11 769	(4 586)	-39%	47 077
Financial position									
Total current assets	41 141	73 737	-	-	25 411	-	-	-	73 737
Total non current assets	400 254	422 306	-	-	1 277	-	-	-	422 306
Total current liabilities	35 382	(63 899)	-	-	9 255	-	-	-	(63 899)
Total non current liabilities	8 096	6 075	-	-	-	-	-	-	6 075
Community wealth/Equity	271 796	553 867	-	-	17 432	-	-	-	553 867
Cash flows									
Net cash from (used) operating	(2 058)	56 767	-	3 177	3 267	14 192	10 924	77%	56 767
Net cash from (used) investing	163 169	(44 777)	-	2 093	7 183	12 344	5 161	42%	47 077
Net cash from (used) financing	-	(1 077)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	181 111	10 913	-	-	10 450	26 536	16 086	61%	103 844
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	4 070	(16)	9 502	1 293	1 100	989	5 968	25 900	48 806
Creditors Age Analysis									
Total Creditors	7 800	1	111	592	17	(21)	(73)	158	8 584

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KZN285 Mthonjaneni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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		125 575	126 998	-	1 470	49 782	31 750	18 033	57%	126 998
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		125 575	126 998	-	1 470	49 782	31 750	18 033	57%	126 998
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 776	4 330	-	141	657	1 083	(425)	-39%	4 330
Community and social services		1 130	1 197	-	141	408	299	108	36%	1 197
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 646	3 133	-	-	250	783	(534)	-68%	3 133
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 598	23 841	-	1 191	5 225	5 960	(735)	-12%	23 841
Planning and development		17	-	-	-	-	-	-	-	-
Road transport		27 581	23 841	-	1 191	5 225	5 960	(735)	-12%	23 841
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		33 443	56 918	-	2 613	8 142	14 230	(6 088)	-43%	56 918
Energy sources		32 083	54 721	-	2 462	7 754	13 680	(5 927)	-43%	54 721
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 360	2 197	-	151	388	549	(161)	-29%	2 197
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	189 393	212 087	-	5 416	63 807	53 022	10 785	20%	212 087
Expenditure - Functional										
Governance and administration		74 888	62 043	-	9 870	21 784	15 511	6 274	40%	62 043
Executive and council		16 783	17 530	-	1 454	4 071	4 382	(311)	-7%	17 530
Finance and administration		55 679	42 475	-	8 039	16 974	10 619	6 355	60%	42 475
Internal audit		2 426	2 038	-	377	740	510	230	45%	2 038
Community and public safety		24 344	26 704	-	1 983	5 510	6 676	(1 166)	-17%	26 704
Community and social services		9 983	11 423	-	992	2 862	2 856	6	0%	11 423
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 361	15 281	-	991	2 648	3 820	(1 172)	-31%	15 281
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30 908	37 268	-	4 879	9 492	9 284	208	2%	37 268
Planning and development		3 606	6 158	-	704	1 503	1 539	(37)	-2%	6 158
Road transport		27 302	31 110	-	4 176	7 990	7 745	245	3%	31 110
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		33 514	38 688	-	3 340	9 587	9 647	(60)	-1%	38 688
Energy sources		27 455	35 302	-	2 775	8 231	8 801	(570)	-6%	35 302
Water management		198	-	-	50	50	-	50	#DIV/0!	-
Waste water management		470	-	-	143	143	-	143	#DIV/0!	-
Waste management		5 391	3 386	-	372	1 164	846	317	37%	3 386
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	163 654	164 702	-	20 072	46 375	41 118	5 257	13%	164 702
Surplus/ (Deficit) for the year		25 739	47 385	-	(14 657)	17 432	11 904	5 529	46%	47 385

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KZN285 Mthonjaneni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
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										
Revenue by Vote										
Vote 1 - Executive & Council	1	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		115 018	126 998	-	622	47 156	31 750	15 407	48.5%	126 998
Vote 3 - Corporate Services		13 333	4 330	-	990	3 284	1 083	2 201	203.3%	4 330
Vote 4 - Technical Services		61 024	80 759	-	3 804	13 367	20 190	(6 822)	-33.8%	80 759
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	189 376	212 087	-	5 416	63 807	53 022	10 785	20.3%	212 087
Expenditure by Vote										
Vote 1 - Executive & Council	1	19 209	19 568	-	1 831	4 811	4 892	(81)	-1.7%	19 568
Vote 2 - Finance and Admin		41 669	28 303	-	7 031	13 795	7 076	6 720	95.0%	28 303
Vote 3 - Corporate Services		40 578	43 070	-	3 088	9 584	10 768	(1 184)	-11.0%	43 070
Vote 4 - Technical Services		61 444	73 761	-	7 930	17 991	18 383	(391)	-2.1%	73 761
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	162 901	164 702	-	19 879	46 182	41 118	5 064	12.3%	164 702
Surplus/ (Deficit) for the year	2	26 475	47 385	-	(14 464)	17 625	11 904	5 722	48.1%	47 385

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KZN285 Mthonjaneni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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 By Source										
Property rates		21 883	32 606	-	1 173	11 811	8 152	3 660	45%	32 606
Service charges - electricity revenue		22 655	33 916	-	1 576	6 096	8 479	(2 383)	-28%	33 916
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1 360	2 147	-	151	388	537	(148)	-28%	2 147
Rental of facilities and equipment		16	450	-	2	6	113	(107)	-95%	450
Interest earned - external investments		1 350	1 200	-	117	424	300	124	41%	1 200
Interest earned - outstanding debtors		778	1 900	-	69	205	475	(270)	-57%	1 900
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		195	1 003	-	-	-	251	(251)	-100%	1 003
Licences and permits		1 681	2 208	-	1	258	552	(294)	-53%	2 208
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		103 281	92 528	-	568	38 143	23 132	15 011	65%	92 528
Other revenue		1 662	2 991	-	23	455	748	(293)	-39%	2 991
Gains		665	1 500	-	-	-	375	(375)	-100%	1 500
Total Revenue (excluding capital transfers and contributions)		155 526	172 450	-	3 681	57 787	43 112	14 674	34%	172 450
Expenditure By Type										
Employee related costs		58 937	57 824	-	5 880	15 260	14 456	804	6%	57 824
Remuneration of councillors		8 951	9 633	-	636	1 908	2 408	(501)	-21%	9 633
Debt impairment		379	6 726	-	-	-	1 681	(1 681)	-100%	6 726
Depreciation & asset impairment		22 400	18 287	-	5 911	5 966	4 572	1 394	30%	18 287
Finance charges		201	-	-	-	8	-	8	#DIV/0!	-
Bulk purchases - electricity		19 362	26 469	-	2 503	7 460	6 617	842	13%	26 469
Inventory consumed		3 360	3 546	-	160	1 134	886	247	28%	3 546
Contracted services		27 570	23 088	-	1 853	6 284	5 747	537	9%	23 088
Transfers and subsidies		447	-	-	-	-	-	-	-	-
Other expenditure		22 041	19 129	-	3 130	8 356	4 750	3 607	76%	19 129
Losses		8	-	-	-	-	-	-	-	-
Total Expenditure		163 654	164 702	-	20 072	46 375	41 118	5 257	13%	164 702
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33 867	39 637	-	1 734	6 020	9 909	(3 889)	(0)	39 637
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		25 739	47 385	-	(14 657)	17 432	11 904			47 385
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25 739	47 385	-	(14 657)	17 432	11 904			47 385
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 739	47 385	-	(14 657)	17 432	11 904			47 385
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 739	47 385	-	(14 657)	17 432	11 904			47 385

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KZN285 Mthonjaneni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03										
September										
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									
Total Capital Expenditure		39 434	47 077	-	2 093	7 183	11 769	(4 586)	-39%	47 077
Capital Expenditure - Functional Classification										
Governance and administration		1 078	3 350	-	-	22	837	(815)	-97%	3 350
Executive and council		1 016	2 300	-	-	22	575	(553)	-96%	2 300
Finance and administration		62	1 050	-	-	-	263	(263)	-100%	1 050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		263	250	-	-	67	63	5	7%	250
Community and social services		86	130	-	-	45	33	13	39%	130
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		176	120	-	-	22	30	(8)	-27%	120
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29 652	21 372	-	1 209	5 004	5 343	(339)	-6%	21 372
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		29 652	21 372	-	1 209	5 004	5 343	(339)	-6%	21 372
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		8 442	22 105	-	884	2 090	5 526	(3 437)	-62%	22 105
Energy sources		8 442	22 005	-	884	2 090	5 501	(3 412)	-62%	22 005
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	100	-	-	-	25	(25)	-100%	100
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	39 434	47 077	-	2 093	7 183	11 769	(4 586)	-39%	47 077
Funded by:										
National Government		17 672	39 637	-	2 050	6 578	9 909	(3 331)	-34%	39 637
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17 672	39 637	-	2 050	6 578	9 909	(3 331)	-34%	39 637
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		21 762	7 440	-	43	605	1 860	(1 255)	-67%	7 440
Total Capital Funding		39 434	47 077	-	2 093	7 183	11 769	(4 586)	-39%	47 077

KZN285 Mthonjaneni - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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		2 513	15 607	–	13 516	15 607
Call investment deposits		–	116	–	–	116
Consumer debtors		30 327	39 378	–	9 983	39 378
Other debtors		7 329	17 897	–	1 809	17 897
Current portion of long-term receivables		–	–	–	–	–
Inventory		972	739	–	104	739
Total current assets		41 141	73 737	–	25 411	73 737
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		75	88	–	(4)	88
Investments in Associate		–	–	–	–	–
Property, plant and equipment		398 209	420 783	–	1 285	420 783
Biological		1 897	1 211	–	–	1 211
Intangible		72	223	–	(4)	223
Other non-current assets		1	1	–	–	1
Total non current assets		400 254	422 306	–	1 277	422 306
TOTAL ASSETS		441 394	496 043	–	26 688	496 043
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		997	1 077	–	(0)	1 077
Trade and other payables		29 685	(64 976)	–	9 256	(64 976)
Provisions		4 700	–	–	–	–
Total current liabilities		35 382	(63 899)	–	9 255	(63 899)
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		8 096	6 075	–	–	6 075
Total non current liabilities		8 096	6 075	–	–	6 075
TOTAL LIABILITIES		43 478	(57 824)	–	9 255	(57 824)
NET ASSETS	2	397 917	553 867	–	17 432	553 867
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		271 796	553 867	–	17 432	553 867
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	271 796	553 867	–	17 432	553 867

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KZN285 Mthonjaneni - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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		-	25 909	-	-	-	6 477	(6 477)	-100%	25 909
Service charges		-	23 417	-	-	-	5 854	(5 854)	-100%	23 417
Other revenue		-	11 418	-	-	-	2 855	(2 855)	-100%	11 418
Transfers and Subsidies - Operational		-	92 528	-	-	-	23 132	(23 132)	-100%	92 528
Transfers and Subsidies - Capital		(2 075)	39 637	-	3 177	3 267	9 909	(6 642)	-67%	39 637
Interest		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(136 143)	-	-	-	(34 036)	(34 036)	100%	(136 143)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		17	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 058)	56 767	-	3 177	3 267	14 192	10 924	77%	56 767
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2 300	-	-	-	575	(575)	-100%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		183 169	(47 077)	-	2 093	7 183	11 769	4 586	39%	47 077
NET CASH FROM/(USED) INVESTING ACTIVITIES		183 169	(44 777)	-	2 093	7 183	12 344	5 161	42%	47 077
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	(1 077)	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1 077)	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		181 111	10 913	-	5 270	10 450	26 536			103 844
Cash/cash equivalents at beginning:		-	-	-	-	-	-			-
Cash/cash equivalents at month/year end:		181 111	10 913	-	-	10 450	26 536			103 844

ANNEXURE D

Cost Containment In-Year Report Measures: 2021/22

MTHONJANENI LOCAL MUNICIPALITY (KZN285)			
Cost Containment In-Year Report Measures : 2021/22			
Cost Containment In-Year Report Measures			
Measures	Budget	Q1	Savings
	R'000	R'000	R'000
Use of consultants	800	1 820	(1 020)
Vehicles used for political office - bearers	180	34	146
Travel and Subsistence	36	6	30
Domestic accomodation	97	148	(51)
Sponsorships, events and catering	894	141	753
Communication	241	281	(40)
Other related expenditure items (Overtime and Standby Allowance)	571	345	226

PREPARED BY	<i>Manager: Expenditure & Financial Reporting</i>	REVIEWED BY	CFO
DATE		DATE	
SIGNATURE		SIGNATURE	