



INTERNAL MEMO

DATE : 14 JULY 2021
TO : THE HONOURABLE MAYOR
FROM : MUNICIPAL MANAGER
RE : MONTHLY BUDGET STATEMENT

Kindly find the attached monthly budget statement for your Review, in compliance with the S71 (1) of the Municipal Finance Management Act. The budget statement is for the period ending **30 June 2021**.

The office of the Mayor is kindly requested to assist with Mayor's Report based the assessment of the attached Monthly Budget Statement. The mayors report is in compliance with Regulation 29 of the Municipal Budget and reporting regulations, which state that; if the Mayor tables MFMA S71 report to council it must be accompanied by Mayor's report in a format set out in schedule C.

In terms of S54 of the Municipal Finance Management Act

On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must— (a) consider the statement or report; (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan; (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget; (d) issue any appropriate instructions to the accounting officer to ensure— (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and (ii) that spending of funds and revenue collection proceed in accordance with the budget; (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; (f) in the case of a section 72 report, submit the report to the council by 31 January of each year. (2) If the municipality faces any serious financial problems, the mayor must— (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include— (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget; (ii) the tabling of an adjustments budget; or (iii) steps in terms of Chapter 13; and (b) alert the council and the MEC for local government in the province to those problems. (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Yours Faithfully

R.N. HLONGWA
Chief Financial Officer

P.M. MANQELE
Municipal Manager

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

30 JUNE 2021

MFMA S71 REPORT

2020/2021 FINANCIAL YEAR

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GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

Allocations— money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

MSCOA – Municipal Standard Chart of Accounts

IDP –Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – IN-YEAR REPORT

1.1 MAYORS REPORT

To be attached

1.2 COUNCIL RESOLUTION

The Monthly Budget Statement and supporting documentation for the period ended 31 June 2021 be noted.

1.3 EXECUTIVE SUMMARY

BUDGET PERFORMANCE ANALYSIS

The Summary Statement of Financial Performance is prepared in terms of the prescribed budget formats, detailing revenue by source type and expenditure by input type. The summary report indicates the following:

Summary Statement of Financial Performance

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	573 928 445	637 051 445	637 614 573
Total Operating Expenditure	563 862 195	626 205 195	694 384 380
Surplus/(Deficit)	10 066 250	10 846 250	-56 769 807

Operating revenue Performance

Total operating revenue generated by the Municipality as at **30 June 2021** is **R637.6 million** which is **100%** of the adjusted operating budget, this amount largely comprises of equitable share and operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Operating revenue is explained by source in Section 1.4 Operating Revenue Performance.

The Municipality is largely dependent on government grants for its operations, service charges revenue recognized is only **R56 million**, which is **9%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **30 June 2021** is **R694.3 million** which is **111%** of the adjusted operating budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

Capital Expenditure and Funding

Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	454 134 250	459 362 250	395 419 098
Total Capital Financing	454 134 250	459 362 250	395 419 098

Total Capital Expenditure as at **30 June 2021** is **R395.4 million** which is **86%** of the adjusted capital budget. Capital expenditure is explained by source in Section 1.6 Capital Expenditure and Funding.

Major Variances between actuals and year to date budget

Variances between year to date actual and year to date budget are highlighted in Section 1.4 Operating Revenue Performance and 1.5 Operating Expenditure Performance.

On Revenue there seem to be no major variances between year-to-date budget and year to date actual, there are minor variances on interest on investments on Service charges, this is due to accelerated expenditure on grants and to the correction of billing estimates; respectively. The Municipality is in a process to secure funding for the procurement of meters.

Major variances on expenditure are on contracted services and Other expenditure, this is due to accelerated expenditure in; water provision through water tankers; security services; water/sewer plant operating cost and Eskom (bulk electricity) which have spent more than year to date budget.

The Financial Performance indicate a deficit of **R56.7 million**, this means the Municipality was not able to generate enough revenue to cover all expenses for the period being reported.

1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	8 180	44 964	41 368	3 597	9%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	968	11 115	11 140	(25)	0%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	16	179	200	(21)	-10%	200
Interest earned - external investments		4 760	5 000	5 000	369	3 186	5 000	(1 814)	-36%	5 000
Interest earned - outstanding debtors		27	-	56	(20)	29	56	(27)	-47%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	14	28	22	6	27%	22
Licences and permits		-	-	22	-	10	22	(12)	-55%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	-	576 287	578 344	(2 057)	0%	578 344
Other revenue		1 045	900	900	1 248	1 815	900	915	102%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	10 775	637 615	637 051	563	0%	637 051

The year-to-date actual indicates operating revenue of **R637.6 million** for **twelve months**. The total revenue to-date represents **100%** of the operating revenue budget. Included in operating revenue is an amount of revenue recognized on operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR).

The sources of funding are important to ensure that the expenditure is actually funded and cash backed. Each line item on the face of financial performance is explained below:

Service charges – Water revenue

This is amounts billed on customers for water used, the year-to-date actual is **R44.9 million**, which is above year-to-date budget of **R41.3 million**. An favourable variance of **R3.5 million** or **9%** is observed.

Service charges – Sanitation revenue

This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R11.1 million** which is slightly below year to budget of **R11.1 million**. An unfavourable variance of **R25 thousand** or less than **1%** is observed.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is **R179 thousand** which is below year-to-date budget of **R200 thousand**. An unfavourable variance of **R21 thousand** or **10%** is observed.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R3.1 million**, which is below year-to-date budget of **R5 million**. An unfavourable variance of **R1.8 million** or **36%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R29 thousand**, which is below year-to-date budget of **R56 thousand**. A favourable variance of **R27 thousand** or **47%** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R28 thousand**, the year-to-date budget is **R22 thousand**. An unfavourable variance of **R6 thousand** or **27%** against adjusted budget is observed.

Licences and permits

This amount is for health certificates issued, the year-to-date actual is **R10 thousand**, the year-to-date budget is **R22 thousand**. An unfavourable variance of **R12 thousand** or **55%** against adjusted budget is observed.

Transfers and subsidies

Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2020; and provincial gazette, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.

Transfers and subsidies year to date actual is **R576.2 million**, which is below year-to-date budget of **R578.3 million**.

Other revenue

Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is **R1.8 million**, which is above year-to-date budget of **R900 thousand**. A favorable variance of **R915 thousand** or **102%** is observed.

1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 718	230 393	225 466	4 927	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	722	8 489	8 350	138	2%	8 350
Debt impairment		15 905	11 000	14 723	-	-	14 723	(14 723)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 784	80 452	62 886	17 566	28%	62 886
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		17 076	23 552	23 552	9 929	26 265	23 552	2 713	12%	23 552
Other materials		14 685	8 590	7 673	152	7 395	7 673	(278)	-4%	7 673
Contracted services		241 433	139 217	172 828	29 371	223 101	172 828	50 273	29%	172 828
Transfers and subsidies		6 292	10 852	12 349	2 225	12 245	12 349	(104)	-1%	12 349
Other expenditure		99 255	75 949	98 378	18 035	103 903	98 378	5 525	6%	98 378
Losses		37	-	-	2 143	2 143	-	2 143	#DIV/0!	-
Total Expenditure		700 854	563 862	626 205	90 080	694 384	626 205	68 179	11%	626 205

The year-to-date actual indicates spending of **R694.3 million** for **twelve months**. The total expenditure to date represents **111%** of the adjusted operational budget.

Employee Related Costs

Employee related costs year to date actual is **R230.3 million**, the year-to-date budget is **R225.4 million**, an unfavorable variance of **R4.9 million** or **2%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R8.4 million**, the year-to-date budget is **R8.3 million**, an unfavorable variance of **R138 thousand** or **2%** is observed.

Debt impairment

This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.

Depreciation

This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is **R80.4 million**. The year-to-date budget is **R62.8 million**. An unfavorable variance of **R17.5 million** or **28%** is observed.

Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is **R26.2 million**, the year-to-date budget is **R23.5 million**, an unfavorable variance of **R2.7 million** or **12%** is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.

Other Materials

Other materials year to date actual is **R7.3 million**, the year-to-date budget is **R7.6 million**, a favourable variance of **R278 thousand** or less than **4%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R223.1 million** which is above year to date budget of **R172.8 million**, an unfavourable variance of **R50.2 million** or **29%** is observed.

Transfers and subsidies paid

Transfers and subsidies paid year to date actual is **R12.2 million**, the year-to-date budget is **R12.3 million**, a favourable variance of **R106 thousand** or **1%** is observed.

Other expenditure

Other expenditure year to date actual is **R103.9 million**, the year-to-date budget is **R98.3 million**, an unfavourable variance of **R5.5 million** or less than **6%** is observed.

Operating Grants Expenditure Performance

Operating grants are allocated and spent as per Division of Revenue Act requirements

ROLLED OVER GRANTS	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	758 230
Kwamajomela Manufacturing Grant (Roll over From 2019/2020)		2 100 000	2 100 000
Total Operating Grant Expenditure	-	3 800 000	3 075 025

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates							-			
Service charges - electricity revenue							-			
Service charges - water revenue		27 255	41 368	41 368	8 180	44 964	41 368	3 597	9%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	968	11 115	11 140	(25)	0%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	16	179	200	(21)	-10%	200
Interest earned - external investments		4 760	5 000	5 000	369	3 186	5 000	(1 814)	-36%	5 000
Interest earned - outstanding debtors		27	-	56	(20)	29	56	(27)	-47%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	14	28	22	6	27%	22
Licences and permits		-	-	22	-	10	22	(12)	-55%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	-	576 287	578 344	(2 057)	0%	578 344
Other revenue		1 045	900	900	1 248	1 815	900	915	102%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	10 775	637 615	637 051	563	0%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 718	230 393	225 466	4 927	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	722	8 489	8 350	138	2%	8 350
Debt impairment		15 905	11 000	14 723	-	-	14 723	(14 723)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 784	80 452	62 886	17 566	28%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	9 929	26 265	23 552	2 713	12%	23 552
Other materials		14 685	8 590	7 673	152	7 395	7 673	(278)	-4%	7 673
Contracted services		241 433	139 217	172 828	29 371	223 101	172 828	50 273	29%	172 828
Transfers and subsidies		6 292	10 852	12 349	2 225	12 245	12 349	(104)	-1%	12 349
Other expenditure		99 255	75 949	98 378	18 035	103 903	98 378	5 525	6%	98 378
Losses		37	-	-	2 143	2 143	-	2 143	#DIV/0!	-
Total Expenditure		700 854	563 862	626 205	90 080	694 384	626 205	68 179	11%	626 205
Surplus/(Deficit)		(171 347)	10 066	10 846	(79 305)	(56 770)	10 846	(67 616)	(0)	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	448 516	-	419 697	448 516	(28 819)	(0)	448 516
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362

1.6 CAPITAL EXPENDITURE AND FUNDING

The Capital Expenditure Report reflected has been prepared on the basis of the format required by National Treasury, and is categorized by municipal vote. The capital expenditure is funded from the following sources:

- Government Grants
- Internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	454 134 250	459 362 250	395 419 098
Total Capital Financing	454 134 250	459 362 250	395 419 098

The capital expenditure amounts to **R 395.4 million** which is **86%** of the capital budget, after a period of **twelve months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	193 899 875
Regional Bulk Infrastructure (RBIG)	100 000 000	113 798 000	99 183 044
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	92 286 885
Rural Roads Asset Management Systems Grant	2 383 000	2 383 000	2 072 035
Sports Infrastructure Grant	5 588 000	-	-
KwaMajomela Manufacturing	6 613 000	5 600 000	3 322 330
Indonsa Grant	974 000	974 000	419 100
Other Assets	9 092 250	9 872 250	4 235 829
Total Operating Expenditure	454 134 250	459 362 250	395 419 098

Capital Grant Expenditure as per MFMA circular no. 58

In terms of Circular No.58 conditional/capital grants must be reported VAT inclusive, below Grants expenditure is VAT inclusive.

CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	221 235 000
Regional Bulk Infrastructure (RBIG)	100 000 000	113 798 000	113 798 000
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	105 500 000
Rural Roads Asset Management Systems Grant	2 383 000	2 383 000	2 383 000
Sports Infrastructure Grant	5 588 000	-	-
KwaMajomela Manufacturing	6 613 000	5 600 000	3 820 680
Total Capital Grant Expenditure	444 068 000	448 516 000	446 736 680

Overall capital grant expenditure is sitting at **99%** of the adjusted capital budget **MIG** is sitting at **100%**, **RBIG** at **100%**, **WSIG** at **100%** and **RAMS** at **100%**, **Kwamajomela Grant 68%**

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		556	7 870	3 728	135	3 076	3 728	(652)	-17%	3 728
Vote 03 - Finance		686	1 222	5 534	483	1 160	5 534	(4 374)	-79%	5 534
Vote 04 - Community Development		-	13 175	6 574	827	3 741	6 574	(2 833)	-43%	6 574
Vote 05 - Planning & Wsa		409 264	431 867	442 916	22 437	387 442	442 916	(55 474)	-13%	442 916
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	610	-	-	610	(610)	-100%	610
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Total Capital Expenditure		418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	9 112	483	4 101	9 112	(5 011)	-55%	9 112
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 241	14 530	9 112	483	4 101	9 112	(5 011)	-55%	9 112
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	974	974	218	419	974	(555)	-57%	974
Community and social services		-	974	974	218	419	974	(555)	-57%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 996	7 983	1 379	5 394	7 983	(2 589)	-32%	7 983
Planning and development		-	8 996	7 983	1 379	5 394	7 983	(2 589)	-32%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		417 624	429 484	441 143	21 667	385 370	441 143	(55 773)	-13%	441 143
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	441 143	21 667	385 370	441 143	(55 773)	-13%	441 143
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	150	150	135	135	150	(15)	-10%	150
Total Capital Expenditure - Functional Classification	3	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Funded by:										
National Government		407 237	431 867	442 916	22 437	387 442	442 916	(55 474)	-13%	442 916
Provincial Government		8 360	13 175	6 574	827	3 741	6 574	(2 833)	-43%	6 574
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		415 596	445 042	449 490	23 264	391 183	449 490	(58 307)	-13%	449 490
Borrowing	6									
Internally generated funds		3 269	9 092	9 872	618	4 236	9 872	(5 636)	-57%	9 872
Total Capital Funding		418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362

1.7 IN-YEAR BUDGET TABLES

The following part of in-year reporting presented below focuses on monthly budget statement tables as required in terms of regulation 28 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 budget, actual financial performance, actual capital expenditure, actual financial position, and actual cashflow as implemented by the accounting officer in terms of S62 of the MFMA.

Below are tables as per Schedule C for **the period being reported**.

Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M12 June

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	37 712	52 507	52 507	9 149	56 079	52 507	3 572	7%	52 507
Investment revenue	4 760	5 000	5 000	369	3 186	5 000	(1 814)	-36%	5 000
Transfers and subsidies	485 800	515 221	578 344	-	576 287	578 344	(2 057)	-0%	578 344
Other own revenue	1 236	1 200	1 200	1 258	2 062	1 200	862	72%	1 200
Total Revenue (excluding capital transfers and contributions)	529 507	573 928	637 051	10 775	637 615	637 051	563	0%	637 051
Employee costs	219 973	223 466	225 466	20 718	230 393	225 466	4 927	2%	225 466
Remuneration of Councillors	8 372	8 350	8 350	722	8 489	8 350	138	2%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	6 784	80 452	62 886	17 566	28%	62 886
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	31 761	32 142	31 225	10 080	33 660	31 225	2 435	8%	31 225
Transfers and subsidies	6 292	10 852	12 349	2 225	12 245	12 349	(104)	-1%	12 349
Other expenditure	356 630	226 166	285 929	49 550	329 147	285 929	43 218	15%	285 929
Total Expenditure	700 854	563 862	626 205	90 080	694 384	626 205	68 179	11%	626 205
Surplus/(Deficit)	(171 347)	10 066	10 846	(79 305)	(56 770)	10 846	(67 616)	-623%	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	448 516	-	419 697	448 516	###	-6%	448 516
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)	8 360	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	328 865	454 134	459 362	(79 305)	362 927	459 362	(96 435)	-21%	459 362
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	328 865	454 134	459 362	(79 305)	362 927	459 362	(96 435)	-21%	459 362
Capital expenditure & funds sources									
Capital expenditure	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Capital transfers recognised	415 596	445 042	449 490	23 264	391 183	449 490	(58 307)	-13%	449 490
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 269	9 092	9 872	618	4 236	9 872	(5 636)	-57%	9 872
Total sources of capital funds	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Financial position									
Total current assets	88 332	117 837	134 697	-	113 019	-	-	-	134 697
Total non current assets	3 937 998	4 624 242	4 615 170	-	4 252 966	-	-	-	4 615 170
Total current liabilities	245 841	138 612	210 319	-	234 512	-	-	-	210 319
Total non current liabilities	65 053	45 000	45 000	-	46 822	-	-	-	45 000
Community wealth/Equity	3 514 930	4 564 843	4 491 404	-	3 968 819	-	-	-	4 491 404
Cash flows									
Net cash from (used) operating	-	528 285	501 300	26 555	809 035	501 300	(307 735)	-61%	501 300
Net cash from (used) investing	-	(439 834)	(473 662)	(37)	(371 574)	(459 362)	(87 788)	19%	(459 362)
Net cash from (used) financing	5	0	-	(3)	(3 633)	(3 612)	21	-1%	(3 612)
Cash/cash equivalents at the month/year end	12 484	114 903	39 934	-	446 118	38 326	(407 792)	-1064%	38 326
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		471 993	515 837	571 594	1 637	570 294	571 594	(1 300)	0%	571 594
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		471 993	515 837	571 594	1 637	570 294	571 594	(1 300)	0%	571 594
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 507	1 911	1 933	-	966	1 933	(968)	-50%	1 933
Community and social services		2 507	1 911	1 911	-	956	1 911	(956)	-50%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	22	-	10	22	(12)	-55%	22
<i>Economic and environmental services</i>		9 054	8 996	7 983	-	3 938	7 983	(4 045)	-51%	7 983
Planning and development		9 054	8 996	7 983	-	3 938	7 983	(4 045)	-51%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		546 165	491 252	502 357	9 138	481 139	502 357	(21 218)	-4%	502 357
Energy sources		-	-	-	-	-	-	-	-	-
Water management		535 708	480 113	491 218	8 160	470 014	491 218	(21 204)	-4%	491 218
Waste water management		10 457	11 140	11 140	978	11 125	11 140	(15)	0%	11 140
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	1 700	-	975	1 700	(725)	-43%	1 700
Total Revenue - Functional	2	1 029 719	1 017 996	1 085 567	10 775	1 057 311	1 085 567	(28 256)	-3%	1 085 567
Expenditure - Functional										
<i>Governance and administration</i>		210 187	247 966	265 840	22 189	190 157	265 840	(75 683)	-28%	265 840
Executive and council		39 831	36 873	44 472	6 209	46 781	44 472	2 309	5%	44 472
Finance and administration		170 355	211 093	221 368	15 980	143 376	221 368	(77 992)	-35%	221 368
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 209	22 844	23 135	2 614	18 412	23 135	(4 723)	-20%	23 135
Community and social services		7 397	11 158	11 759	1 260	7 118	11 759	(4 641)	-39%	11 759
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10 812	11 686	11 376	1 355	11 294	11 376	(82)	-1%	11 376
<i>Economic and environmental services</i>		25 785	20 502	20 823	2 074	19 225	20 823	(1 599)	-8%	20 823
Planning and development		25 785	20 502	20 823	2 074	19 225	20 823	(1 599)	-8%	20 823
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		437 998	264 596	308 670	62 222	458 149	308 670	149 479	48%	308 670
Energy sources		(655)	-	-	-	-	-	-	-	-
Water management		435 028	260 968	305 042	61 895	454 467	305 042	149 425	49%	305 042
Waste water management		3 625	3 628	3 628	327	3 682	3 628	54	1%	3 628
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 676	7 954	7 737	980	8 442	7 737	705	9%	7 737
Total Expenditure - Functional	3	700 854	563 862	626 205	90 080	694 384	626 205	68 179	11%	626 205
Surplus/ (Deficit) for the year		328 865	454 134	459 362	(79 305)	362 927	459 362	(96 435)	-21%	459 362

MBRR Table C2 – Monthly Budget Statement Financial Performance (revenue and expenditure by functional classification)

Table C2 is a view of the actual financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into

15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional and the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table C4.

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		942	400	400	-	258	400	(142)	-35.5%	400
Vote 03 - Finance		471 647	509 849	571 194	1 637	570 036	571 194	(1 158)	-0.2%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	-	4 381	9 233	(4 852)	-52.6%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	452 177	-	426 518	452 177	(25 659)	-5.7%	452 177
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		37 542	41 368	41 424	8 160	44 994	41 424	3 570	8.6%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	978	11 125	11 140	(15)	-0.1%	11 140
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 029 719	1 017 996	1 085 567	10 775	1 057 311	1 085 567	(28 256)	-2.6%	1 085 567
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 472	6 209	46 781	44 472	2 309	5.2%	44 472
Vote 02 - Corporate Services		96 926	76 116	86 473	7 489	94 229	86 473	7 757	9.0%	86 473
Vote 03 - Finance		73 742	132 382	132 493	8 346	48 153	132 493	(84 340)	-63.7%	132 493
Vote 04 - Community Development		35 290	42 919	42 513	4 968	37 618	42 513	(4 895)	-11.5%	42 513
Vote 05 - Planning & Wsa		38 954	29 958	31 430	1 913	11 527	31 430	(19 903)	-63.3%	31 430
Vote 06 - Technical Services		7 894	1 926	2 042	706	6 566	2 042	4 524	221.5%	2 042
Vote 07 - Water Purification		47 289	37 554	37 347	4 934	55 257	37 347	17 910	48.0%	37 347
Vote 08 - Water Distribution		357 958	202 507	245 807	55 187	390 571	245 807	144 764	58.9%	245 807
Vote 09 - Waste Water		3 625	3 628	3 628	327	3 682	3 628	54	1.5%	3 628
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		(655)	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	700 854	563 862	626 205	90 080	694 384	626 205	68 179	10.9%	626 205
Surplus/ (Deficit) for the year	2	328 865	454 134	459 362	(79 305)	362 927	459 362	(96 435)	-21.0%	459 362

MBRR Table C3 - Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)

Table C3 is a view of the actual financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	8 180	44 964	41 368	3 597	9%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	968	11 115	11 140	(25)	0%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	16	179	200	(21)	-10%	200
Interest earned - external investments		4 760	5 000	5 000	369	3 186	5 000	(1 814)	-36%	5 000
Interest earned - outstanding debtors		27	-	56	(20)	29	56	(27)	-47%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	14	28	22	6	27%	22
Licences and permits		-	-	22	-	10	22	(12)	-55%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	-	576 287	578 344	(2 057)	0%	578 344
Other revenue		1 045	900	900	1 248	1 815	900	915	102%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	10 775	637 615	637 051	563	0%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 718	230 393	225 466	4 927	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	722	8 489	8 350	138	2%	8 350
Debt impairment		15 905	11 000	14 723	-	-	14 723	(14 723)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 784	80 452	62 886	17 566	28%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	9 929	26 265	23 552	2 713	12%	23 552
Other materials		14 685	8 590	7 673	152	7 395	7 673	(278)	-4%	7 673
Contracted services		241 433	139 217	172 828	29 371	223 101	172 828	50 273	29%	172 828
Transfers and subsidies		6 292	10 852	12 349	2 225	12 245	12 349	(104)	-1%	12 349
Other expenditure		99 255	75 949	98 378	18 035	103 903	98 378	5 525	6%	98 378
Losses		37	-	-	2 143	2 143	-	2 143	#DIV/0!	-
Total Expenditure		700 854	563 862	626 205	90 080	694 384	626 205	68 179	11%	626 205
Surplus/(Deficit)		(171 347)	10 066	10 846	(79 305)	(56 770)	10 846	(67 616)	(0)	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	448 516	-	419 697	448 516	(28 819)	(0)	448 516
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)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 865	454 134	459 362	(79 305)	362 927	459 362			459 362

MBRR Table C4 - Monthly Budget Statement Financial Performance (revenue and expenditure by source)

Table C4 indicates the actual revenue and expenditure by source, and the calculated surplus which will be used to fund Capital Expenditure on table C5.

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		556	7 870	3 728	135	3 076	3 728	(652)	-17%	3 728
Vote 03 - Finance		686	1 222	5 534	483	1 160	5 534	(4 374)	-79%	5 534
Vote 04 - Community Development		-	13 175	6 574	827	3 741	6 574	(2 833)	-43%	6 574
Vote 05 - Planning & Wsa		409 264	431 867	442 916	22 437	387 442	442 916	(55 474)	-13%	442 916
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	610	-	-	610	(610)	-100%	610
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Total Capital Expenditure		418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	9 112	483	4 101	9 112	(5 011)	-55%	9 112
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 241	14 530	9 112	483	4 101	9 112	(5 011)	-55%	9 112
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	974	974	218	419	974	(555)	-57%	974
Community and social services		-	974	974	218	419	974	(555)	-57%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 996	7 983	1 379	5 394	7 983	(2 589)	-32%	7 983
Planning and development		-	8 996	7 983	1 379	5 394	7 983	(2 589)	-32%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		417 624	429 484	441 143	21 667	385 370	441 143	(55 773)	-13%	441 143
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	441 143	21 667	385 370	441 143	(55 773)	-13%	441 143
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	150	150	135	135	150	(15)	-10%	150
Total Capital Expenditure - Functional Classification	3	418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362
Funded by:										
National Government		407 237	431 867	442 916	22 437	387 442	442 916	(55 474)	-13%	442 916
Provincial Government		8 360	13 175	6 574	827	3 741	6 574	(2 833)	-43%	6 574
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		415 596	445 042	449 490	23 264	391 183	449 490	(58 307)	-13%	449 490
Borrowing	6									
Internally generated funds		3 269	9 092	9 872	618	4 236	9 872	(5 636)	-57%	9 872
Total Capital Funding		418 865	454 134	459 362	23 882	395 419	459 362	(63 943)	-14%	459 362

MBRR Table C5 - Monthly Budget Statement Capital Expenditure by vote, functional classification and funding source

Table C5 indicates Actual capital Expenditure by Municipal Vote and functional classification, the budgeted amount is funded from grants and own funds, the funding is taken from table B4 surplus.

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12 290	66 967	58 527	18 759	58 527
Call investment deposits		-	-	-	-	-
Consumer debtors		42 777	35 404	35 404	55 684	35 404
Other debtors		28 764	11 467	36 767	36 395	36 767
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 501	4 000	4 000	2 181	4 000
Total current assets		88 332	117 837	134 697	113 019	134 697
Non current assets						
Long-term receivables		-	14 300	-	-	-
Investments		-	-	-	-	-
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 615 170	4 252 842	4 615 170
Biological						
Intangible		15	1 000	-	124	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 937 998	4 624 242	4 615 170	4 252 966	4 615 170
TOTAL ASSETS		4 026 330	4 742 079	4 749 867	4 365 985	4 749 867
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		3 612	3 612	3 612	3 633	3 612
Trade and other payables		241 210	120 000	206 707	229 860	206 707
Provisions		1 019	15 000	-	1 019	-
Total current liabilities		245 841	138 612	210 319	234 512	210 319
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		65 053	45 000	45 000	46 822	45 000
Total non current liabilities		65 053	45 000	45 000	46 822	45 000
TOTAL LIABILITIES		310 894	183 612	255 319	281 334	255 319
NET ASSETS	2	3 715 436	4 558 467	4 494 549	4 084 651	4 494 549
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 968 819	4 491 404
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 514 930	4 564 843	4 491 404	3 968 819	4 491 404

MBRR Table C6 - Monthly Budget Statement Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves the understanding ability of Councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

CURRENT ASSETS

Cash

Cashbook balance as at **30 June 2021 R18.7 million.**

Call Investments Deposits

The municipality does not have any investments.

Consumer debtors

Consumer debtors include debtors from water and sanitation services, the balance for the reporting period is **R55.6 million**

Water Debtors	R46.1 million
Sanitation Debtors	R5.2 million
Department of Water and Sanitation	R2.7 million
Other Consumer debtors	R1.6 million
Total	R55.6 million

Water Debtors

Net Water debtors after considering provision for bad debts amount to **R46.1 million.** Water debtors are amounts owed by consumers for water services billed.

Sanitation Debtors

Net Sanitation debtors after considering provision for bad debts amount to **R5.2 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

Department of Water and Sanitation

Department of Water and sanitation debtor amounts to **R2.7 million**. This amount was raised when DWS grants were transferred to Zululand when grant condition is met, (when suppliers had submitted invoices to Zululand and Zululand had submitted invoices to DWS)

Other Consumer debtors

Other consumer debtors' amount to **R1.6 million**, these are sundry debtors.

Other debtors

Eskom Deposits	R14.7 million
Federal Air Deposits	R689 thousand
VAT Receivable	R20.9 million

Total **R36.3 million**

Eskom Deposits

Eskom deposits amounting to **R14.7 million**, Eskom Security deposits are amounts paid when the Municipality opens a new electricity account with Eskom.

Federal Air Deposits

Federal Air Deposits amount to **R689 thousand**, this is the amount paid as a security deposit when Federal Air was first contracted.

VAT Receivable

VAT Receivable amount to **R20.9 million**, this is the amount raised when input VAT is recognized less output VAT collected.

Inventory

The current level of inventory is **R6.9 million**. Inventory is currently not populating correctly.

Non-Current Assets

Long term receivables

The long-term receivables budgeted amount consists of Eskom account Deposits of **R14.3 million** by the end of the financial year. As the Municipalities infrastructure program continues, new connections are made and municipality pays security deposits to Eskom, the actual balance of Eskom deposits is mapped under other debtors.

Property plant and equipment

Property plant and equipment includes capital acquisition from table C5, and the carrying amount of all asset owned by the municipality, Capital acquisition as per table C5 is **R395.4 million**, which are additions to property plant and equipment.

Intangible

The budget of intangible assets is for the acquisition software's, current balance of intangible assets is **R124 000**.

CURRENT AND NON-CURRENT LIABILITIES

Consumer deposits

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the current balance is **R 3.6 million**

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables are **R229.8 million**.

Retention	R44.1 million
Debtors with credit balances	R1.7 million
Output VAT (Payable)	R20.1 million
Unspent Conditional Grants	R29.9 million
Department of Water and Sanitation	R32.6 million
Leave provision	R14.1 million

Trade Creditors	R78.2 million
Bonus provision	R4.1 million
Fleet Suspense	R5 million

Current Provisions

Current provisions amount to **R1 million**, this provision is for Post-Retirement benefit (Medical aid) and Long service awards that is paid in the current financial year.

Post Retirement benefit (Medical aid)	R157 094
Long service awards	R861 739

Non-current Provisions

Non-current Provisions amounts to **R46 million**, this provision is for Post-Retirement benefit (Medical aid), Long Service award, leave provision and bonus provision.

Post Retirement benefit (Medical aid)	R35.9 million
Long Service award	R10.8 million

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 3.9 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	-	26 130	9 486	37 536	26 130	11 406	44%	26 130
Other revenue		-	128 130	-	49 717	1 051 926	-	#####	#DIV/0!	-
Transfers and Subsidies - Operational		-	515 221	576 644	-	575 689	576 644	(956)	0%	576 644
Transfers and Subsidies - Capital		-	444 068	446 416	-	446 416	446 416	-		446 416
Interest		-	5 000	5 000	369	1 571	5 000	(3 429)	-69%	5 000
Dividends								-		
Payments										
Suppliers and employees		-	(564 134)	(533 083)	(33 017)	(1 304 103)	(533 083)	771 020	-145%	(533 083)
Finance charges								-		
Transfers and Grants		-	-	(19 806)	-	-	(19 806)	(19 806)	100%	(19 806)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	528 285	501 300	26 555	809 035	501 300	(307 735)	-61%	501 300
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	(14 300)	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(454 134)	(459 362)	(37)	(371 574)	(459 362)	(87 788)	19%	(459 362)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(439 834)	(473 662)	(37)	(371 574)	(459 362)	(87 788)	19%	(459 362)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		5	0	-	(3)	(3 633)	(3 612)	(21)	1%	(3 612)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		5	0	-	(3)	(3 633)	(3 612)	21	-1%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		5	88 450	27 638	26 515	433 828	38 326			38 326
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		12 484	114 903	39 934		446 118	38 326			38 326

MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded and whether commitments and obligations can be met.

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R26 million** on service charges, the estimated collection amount is based on the 50% collection rate. The collection rate is also based on previous years actual collection. The Municipality has collected **R37.5 million** to date, which is **144%** of the budgeted collection.

The municipality has also taken the following initiatives to boost collection rate:

- The municipality is not only collecting the current billing but also the debtors from previous financial years.
- The municipality has a revised revenue enhancement strategy
- The municipality has an external debt collector to assist with the collection
- The Municipality is in a process to install new meters to ensure billing is accurate and not estimated.
- Municipality has adopted an indigent policy, and is in a process to finalize indigent register

Other Revenue

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other revenue is higher than expected and not credible, the Municipality is a continuous engagement with the system vendor to resolve population of this line item. Other revenue on table C4 is **R1.8 million**.

Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Operating grants have been received as scheduled. Transfers and subsidies operational are **R575.6 million**. Only Indonsa grant has not been fully received.

Equitable share	R564.2 million
Finance Management Grant	R1.2 million
Expanded public works program	R9.2 million
Indonsa Grant	R955.5 thousand

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received as scheduled, Transfers and subsidies Capital are **R446.4 million**.

Municipal Infrastructure Grant	R221.2 million
Regional Bulk Infrastructure Grant	R113.7 million
Water services Infrastructure grant	R105.5 million
Rural Road asset Management grant	R2.3 million

Kwamajomela Manufacturing Grant

R3.5 million

Interest

Interest on investment is budgeted at **R 5 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Interest is **R1.5 million** and has not populated correctly. Interest on table C4 is **R3.1 million**.

Payments - Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on Table C4, but excluding non-cash items such as depreciation and debt impairment. The municipality has made payment to suppliers and employees of **R1.2 billion**. This amount includes 2019-20 year-end creditors payments of **R129 million**, which is the main reason the 2020-2021 budget is unfunded; and also include **R470 million** cash investments made by the municipality.

Transfers and grants paid

Transfers and grants payments are currently mapping on payments to suppliers and employees.

CASHFLOW FROM INVESTING ACTIVITIES

Payments - Capital Assets

Capital expenditure is **R371.5 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 addresses the VAT issue.

Cash and cash equivalents at the end

Cash and cash equivalents are the cash available at the end of the reporting period after all expenses have been paid.

PART 2 – SUPPORTING DOCUMENTATION

2.1 DEBTORS ANALYSIS

Debtors age analysis as at 31 May 2021

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11 162	2 966	2 800	2 669	2 469	2 171	19 793	77 420	121 452	104 523		79 247
Trade and Other Receivables from Exchange Transactions - Electricity	1300												
Receivables from Non-exchange Transactions - Property Rates	1400												
Receivables from Exchange Transactions - Waste Water Management	1500	1 765	814	688	582	559	542	2 999	28 070	36 019	32 751		28 166
Receivables from Exchange Transactions - Waste Management	1600												
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810	11	5	5	5	4	4	11	184	228	207		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	44	14	6	21			0	4	89	25		7
Total By Income Source	2000	12 982	3 799	3 500	3 277	3 032	2 717	22 803	105 677	157 788	137 507		107 419
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 951	648	706	342	632	210	1 944	6 004	12 438	9 133		
Commercial	2300	1 426	1 014	398	476	394	326	4 006	9 114	17 154	14 316		
Households	2400	9 604	2 137	2 397	2 459	2 006	2 182	16 853	90 559	128 196	114 059		107 419
Other	2500												
Total By Customer Group	2600	12 982	3 799	3 500	3 277	3 032	2 717	22 803	105 677	157 788	137 507		107 419

Debtors age analysis as at 30 June 2021

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17 270	2 291	2 551	2 640	2 352	2 300	16 904	73 698	120 007	97 895		79 247
Trade and Other Receivables from Exchange Transactions - Electricity	1300												
Receivables from Non-exchange Transactions - Property Rates	1400												
Receivables from Exchange Transactions - Waste Water Management	1500	1 654	645	657	584	506	496	2 796	25 735	33 072	30 117		28 166
Receivables from Exchange Transactions - Waste Management	1600												
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810	32	3	4	4	3	3	7	175	232	193		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	49	5	5	6	16		0	4	85	26		7
Total By Income Source	2000	19 005	2 943	3 216	3 234	2 878	2 799	19 708	99 612	153 397	128 231		107 419
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 333	663	579	608	156	547	1 322	2 033	13 241	4 666		
Commercial	2300	1 521	436	611	348	414	341	2 772	8 931	15 374	12 805		
Households	2400	10 151	1 844	2 026	2 278	2 308	1 912	15 615	88 648	124 781	110 760		107 419
Other	2500												
Total By Customer Group	2600	19 005	2 943	3 216	3 234	2 878	2 799	19 708	99 612	153 397	128 231		107 419

Consumer Debtors are decreasing, they went down from **R157 million** as at 31 May 2021 to **R153 million** as at 30 June 2021, a **R4 million** decrease is observed.

2.2 CREDITORS ANALYSIS

Creditors age analysis as at 31 May 2021

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	5 175	1 157	1 835	19 895						28 063
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	5 175	1 157	1 835	19 895	-	-	-	-	28 063	-

Creditors age analysis as at 30 June 2021

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

The municipalities creditors balance will be finalized when financial statements are completed.

2.3 INVESTMENT PORTFOLIO

Investments as at 30 June 2021

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000		(60 000)		-
Zululand District Municipality - ABSA Bank - 9364065202		N/A	Investment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000		(50 000)		-
Municipality sub-total										470 000	-	(470 000)	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									470 000	-	(470 000)	-	-

Investments as at 31 May 2021

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000		(60 000)		-
Zululand District Municipality - ABSA Bank - 9364065202		N/A	Investment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000		(15 000)		35 000
Municipality sub-total										470 000	-	(435 000)	-	35 000
Entities														
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									470 000	-	(435 000)	-	35 000

The Municipality currently has no investments.

2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		481 439	513 310	574 733	-	574 357	574 733	(376)	-0.1%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	-	-	-	-	-	-	-	-
Equitable Share		464 560	502 849	564 272	-	564 272	564 272	-	0.0%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	-	9 261	9 261	-	0.0%	9 261
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1 465	1 200	1 200	-	824	1 200	(376)	-31.3%	1 200
Municipal Disaster Relief Grant	3	596	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Provincial Government:		4 361	1 911	3 611	-	1 931	3 611	(1 680)	-46.5%	3 611
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		4 361	1 911	3 611	-	1 931	3 611	(1 680)	-46.5%	3 611
Development Planning and Shared Services		-	-	-	-	-	-	-	-	-
Environmental Grant	4	-	-	-	-	-	-	-	-	-
Tourism Events		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	485 800	515 221	578 344	-	576 287	578 344	(2 057)	-0.4%	578 344
Capital Transfers and Grants										
National Government:		491 852	431 867	442 916	-	417 257	442 916	(25 659)	-5.8%	442 916
Expanded Public Works Programme Integrated Grant for Municipalities		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		225 574	223 984	221 235	-	216 146	221 235	(5 089)	-2.3%	221 235
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		163 774	100 000	113 798	-	111 582	113 798	(2 216)	-1.9%	113 798
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	-	1 497	2 383	(886)	-37.2%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	-	88 032	105 500	(17 468)	-16.6%	105 500
Provincial Government:		8 360	12 201	5 600	-	2 440	5 600	(3 160)	-56.4%	5 600
Infrastructure Grant		8 360	12 201	5 600	-	2 440	5 600	(3 160)	-56.4%	5 600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	500 212	444 068	448 516	-	419 697	448 516	(28 819)	-6.4%	448 516
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	1 026 860	-	995 984	1 026 860	(30 876)	-3.0%	1 026 860

Grants are received as per transfer schedule and have been received as such, Grants are recognized as revenue when condition has been met.

Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		622 104	488 940	545 730	83 628	619 559	545 730	73 830	13.5%	545 730
Energy Efficiency and Demand Side Management Grant		5 521	-	-	-	-	-	-	-	-
Equitable Share		581 036	478 359	535 269	81 819	607 004	535 269	71 735	13.4%	535 269
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	1 422	11 266	9 261	2 005	21.6%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	386	1 290	1 200	90	7.5%	1 200
Municipal Disaster Relief Grant		596	120	-	-	-	-	-	-	-
Municipal Infrastructure Grant		20 416	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 177	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 384	-	-	-	-	-	-	-	-
Provincial Government:		3 577	937	2 772	377	1 733	2 772	(1 039)	-37.5%	2 772
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 577	937	2 772	377	1 733	2 772	(1 039)	-37.5%	2 772
Development Planning and Shared Services		-	-	-	-	-	-	-	-	-
Environmental Grant		-	-	-	-	-	-	-	-	-
Tourism Events		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	-	-	-	120	-	120	-	-
Total operating expenditure of Transfers and Grants:		625 681	489 877	548 502	84 005	621 292	548 502	72 790	13.3%	548 502
Capital expenditure of Transfers and Grants										
National Government:		407 237	431 867	442 916	22 437	387 442	442 916	(55 474)	-12.5%	442 916
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		176 939	223 984	221 235	4 447	193 900	221 235	(27 335)	-12.4%	221 235
Regional Bulk Infrastructure Grant		143 487	100 000	113 798	1 927	99 183	113 798	(14 615)	-12.8%	113 798
Rural Road Asset Management Systems Grant		-	2 383	2 383	770	2 072	2 383	(311)	-13.0%	2 383
Water Services Infrastructure Grant		86 811	105 500	105 500	15 292	92 287	105 500	(13 213)	-12.5%	105 500
Provincial Government:		8 360	13 175	6 574	827	3 741	6 574	(2 833)	-43.1%	6 574
Infrastructure Grant		8 360	13 175	6 574	827	3 741	6 574	(2 833)	-43.1%	6 574
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		415 596	445 042	449 490	23 264	391 183	449 490	(58 307)	-13.0%	449 490
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 041 277	934 919	997 992	107 269	1 012 475	997 992	14 483	1.5%	997 992

Most conditional grant expenditure is above year to date.

Roll-overs Expenditure

The Municipality has three rolled over grants

- Tourism Development grant
- KwamaJomela manufacturing grant
- Spatial Development Framework grant

ROLLED OVER GRANTS	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	758 230
Kwamajomela Manufacturing Grant (Roll over From 2019/2020)		2 100 000	2 100 000
Total Operating Grant Expenditure	-	3 800 000	3 075 025

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		700	-	217	483	69.0%
Tourism Grant		700	-	217	483	69.0%
Spatial Development Framework		1 000	-	758		
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		700	-	217	483	69.0%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		2 100	-	2 100	-	
Kwamajomela Manufacturing Grant		2 100	-	2 100	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		2 100	-	2 100	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 800	-	2 317	483	17.3%

2.5 COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	-	-	-	-	-	-	-	-
Pension and UIF Contributions		429	448	448	39	483	448	35	8%	448
Medical Aid Contributions		251	267	267	6	75	267	(192)	-72%	267
Motor Vehicle Allowance		1 903	1 818	1 818	164	1 932	1 818	114	6%	1 818
Cellphone Allowance		658	653	653	58	688	653	35	5%	653
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 121	5 164	5 164	455	5 311	5 164	146	3%	5 164
Sub Total - Councillors		8 372	8 350	8 350	722	8 489	8 350	138	2%	8 350
% increase	4		-0.3%	-0.3%						-0.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 011	6 442	6 442	365	6 078	6 442	(364)	-6%	6 442
Pension and UIF Contributions		2	64	64	1	9	64	(55)	-86%	64
Medical Aid Contributions		131	144	144	(15)	77	144	(67)	-46%	144
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 505	1 559	1 559	93	1 551	1 559	(7)	0%	1 559
Cellphone Allowance		64	68	68	10	141	68	73	107%	68
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		242	264	264	15	249	264	(15)	-6%	264
Payments in lieu of leave		-	-	-	-	207	-	207	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 954	8 541	8 541	469	8 313	8 541	(228)	-3%	8 541
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	13 401	153 060	151 005	2 055	1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 708	19 592	19 733	(141)	-1%	19 733
Medical Aid Contributions		11 222	11 488	11 488	999	12 609	11 488	1 121	10%	11 488
Overtime		5 982	-	2 000	569	6 546	2 000	4 546	227%	2 000
Performance Bonus		9 291	10 851	10 851	1 818	10 151	10 851	(700)	-6%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	617	6 999	6 425	574	9%	6 425
Cellphone Allowance		506	517	517	50	537	517	20	4%	517
Housing Allowances		1 142	1 164	1 164	103	1 219	1 164	55	5%	1 164
Other benefits and allowances		6 379	9 042	9 042	901	9 523	9 042	482	5%	9 042
Payments in lieu of leave		5 465	-	-	1	854	-	854	#DIV/0!	-
Long service awards		2 312	-	-	81	989	-	989	#DIV/0!	-
Post-retirement benefit obligations		9 734	4 700	4 700	-	-	4 700	(4 700)	-100%	4 700
Sub Total - Other Municipal Staff		212 019	214 925	216 925	20 249	222 079	216 925	5 155	2%	216 925
% increase	4		1.4%	2.3%						2.3%
Total Parent Municipality		228 345	231 817	233 817	21 440	238 881	233 817	5 065	2%	233 817

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages									-	
Pension and UIF Contributions									-	
Medical Aid Contributions									-	
Overtime									-	
Performance Bonus									-	
Motor Vehicle Allowance									-	
Cellphone Allowance									-	
Housing Allowances									-	
Other benefits and allowances									-	
Board Fees									-	
Payments in lieu of leave									-	
Long service awards									-	
Post-retirement benefit obligations									-	
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages									-	
Pension and UIF Contributions									-	
Medical Aid Contributions									-	
Overtime									-	
Performance Bonus									-	
Motor Vehicle Allowance									-	
Cellphone Allowance									-	
Housing Allowances									-	
Other benefits and allowances									-	
Payments in lieu of leave									-	
Long service awards									-	
Post-retirement benefit obligations									-	
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages									-	
Pension and UIF Contributions									-	
Medical Aid Contributions									-	
Overtime									-	
Performance Bonus									-	
Motor Vehicle Allowance									-	
Cellphone Allowance									-	
Housing Allowances									-	
Other benefits and allowances									-	
Payments in lieu of leave									-	
Long service awards									-	
Post-retirement benefit obligations									-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		228 345	231 817	233 817	21 440	238 881	233 817	5 065	2%	233 817
% increase	4		1.5%	2.4%						2.4%
TOTAL MANAGERS AND STAFF		219 973	223 466	225 466	20 718	230 393	225 466	4 927	2%	225 466

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - water revenue	9%	This is amounts billed on customers for water used, the year-to-date actual is R44.9 million, which is above year-to-date budget of R41.3 million. An favourable variance of R3.5 million or 9% is observed.	No remedial action
	Service charges - sanitation revenue	0%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R11.1 million which is slightly below year to budget of R11.1 million. An unfavourable variance of R25 thousand or less than 1% is observed.	No remedial action
	Service charges - refuse revenue	-10%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R179 thousand which is below year-to-date budget of R200 thousand. An unfavourable variance of R21 thousand or 10% is observed.	No remedial action
	Rental of facilities and equipment	-36%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R3.1 million, which is below year-to-date budget of R5 million. An unfavourable variance of R1.8 million or 36% is observed.	No remedial action
	Interest earned - external investments	-47%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R29 thousand, which is below year-to-date budget of R56 thousand. A favourable variance of R27 thousand or 47% is observed.	No remedial action
	Interest earned - outstanding debtors	27%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R28 thousand, the year-to-date budget is R22 thousand. An unfavourable variance of R6 thousand or 27% against adjusted budget is observed.	No remedial action
	Dividends received	-55%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R22 thousand. An unfavourable variance of R12 thousand or 55% against adjusted budget is observed.	No remedial action
	Fines, penalties and forfeits	0%	Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2020, and provincial gazette. Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.	No remedial action
	Licences and permits	102%	Transfers and subsidies year to date actual is R576.2 million, which is below year-to-date budget of R578.3 million. Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R1.8 million, which is above year-to-date budget of R900 thousand. A favorable variance of R915 thousand or 102% is observed.	No remedial action
	Agency services			
	Transfers and subsidies			
	Other revenue			
2	Expenditure By Type			
	Employee related costs	2%	Employee related costs year to date actual is R230.3 million, the year-to-date budget is R225.4 million, an unfavorable variance of R4.9 million or 2% is observed.	No remedial action
	Remuneration of councillors	2%	Remuneration of Councillors year to date actual is R8.4 million, the year-to-date budget is R8.3 million, an unfavorable variance of R138 thousand or 2% is observed.	No remedial action
	Debt impairment	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded. Assessment and provision for bad debts is done at year end.	No remedial action
	Depreciation & asset impairment	28%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R80.4 million. The year-to-date budget is R62.8 million. An unfavorable variance of R17.5 million or 28% is observed.	No remedial action
	Finance charges	12%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R26.2 million, the year-to-date budget is R23.5 million, an unfavorable variance of R2.7 million or 12% is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.	No remedial action
	Bulk purchases	-4%	Other materials year to date actual is R7.3 million, the year-to-date budget is R7.6 million, a favourable variance of R278 thousand or less than 4% is observed.	No remedial action
	Other materials	29%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R223.1 million which is above year to date budget of R172.8 million, an unfavourable variance of R50.2 million or 29% is observed.	No remedial action
	Contracted services	-1%	Transfers and subsidies paid year to date actual is R12.2 million, the year-to-date budget is R12.3 million, a favourable variance of R106 thousand or 1% is observed.	No remedial action
	Transfers and subsidies	6%	Other expenditure year to date actual is R103.9 million, the year-to-date budget is R98.3 million, an unfavourable variance of R5.5 million or less than 6% is observed.	No remedial action
	Other expenditure			
	Losses			
3	Capital Expenditure			
	Vote 01 - Council			
	Vote 02 - Corporate Services	-17%		
	Vote 03 - Finance	-79%		
	Vote 04 - Community Development	-43%		
	Vote 05 - Planning & Wisa	-13%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	Financial Position			
	Client elected not to populate this sheet			
5	Cash Flow			
	Client elected not to populate this sheet			
6	Measureable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet			

2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.9 CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	23 595	24 983	311 226	301 318	(9 908)	-3.3%	69%
April	27 545	37 845	33 181	39 946	351 171	334 499	(16 673)	-5.0%	0
May	30 209	37 845	33 330	20 366	371 537	367 828	(3 709)	-1.0%	0
June	52 360	37 845	91 534	23 882	395 419	459 362	63 943	13.9%	0
Total Capital expenditure	441 642	454 134	459 362	395 419					

The actual capital expenditure is greater than year-to-date spending

Summary of Capital Expenditure by asset class and sub-class

<i>Electricity Generation Facilities</i>									
<i>Capital Spares</i>									
Rail Infrastructure	-	-	-	-	-	-	-		-
<i>Rail Lines</i>									
<i>Rail Structures</i>									
<i>Rail Furniture</i>									
<i>Drainage Collection</i>									
<i>Storm water Conveyance</i>									
<i>Attenuation</i>									
<i>MV Substations</i>									
<i>LV Networks</i>									
<i>Capital Spares</i>									
Coastal Infrastructure	-	-	-	-	-	-	-		-
<i>Sand Pumps</i>									
<i>Piers</i>									
<i>Revetments</i>									
<i>Promenades</i>									
<i>Capital Spares</i>									
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
<i>Data Centres</i>									
<i>Core Layers</i>									
<i>Distribution Layers</i>									
<i>Capital Spares</i>									
Community Assets	-	12 201	5 600	609	3 322	5 600	2 278	40.7%	5 600
Community Facilities	-	6 613	5 600	609	3 322	5 600	2 278	40.7%	5 600
<i>Halls</i>									
<i>Centres</i>	-	6 613	5 600	609	3 322	5 600	2 278	40.7%	5 600
<i>Crèches</i>									
<i>Clinics/Care Centres</i>									
<i>Fire/Ambulance Stations</i>									
<i>Testing Stations</i>									
<i>Museums</i>									
<i>Galleries</i>									
<i>Theatres</i>									
<i>Libraries</i>									
<i>Cemeteries/Crematoria</i>									
<i>Police</i>									
<i>Parks</i>									
<i>Public Open Space</i>									
<i>Nature Reserves</i>									
<i>Public Ablution Facilities</i>									
<i>Markets</i>									
<i>Stalls</i>									
<i>Abattoirs</i>									
<i>Airports</i>									
<i>Taxi Ranks/Bus Terminals</i>									
<i>Capital Spares</i>									
Sport and Recreation Facilities	-	5 588	-	-	-	-	-		-
<i>Indoor Facilities</i>									

Outdoor Facilities	-	5 588	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	13	1 000	-	-	115	-	(115)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	13	1 000	-	-	115	-	(115)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	13	1 000	-	-	115	-	(115)	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	458	5 222	2 396	483	1 045	2 396	1 350	56.4%	2 396
Computer Equipment	458	5 222	2 396	483	1 045	2 396	1 350	56.4%	2 396

Furniture and Office Equipment		82	120	225	20	117	225	108	47.9%	225
Furniture and Office Equipment		82	120	225	20	117	225	108	47.9%	225
Machinery and Equipment		688	1 124	1 714	333	534	1 714	1 180	68.8%	1 714
Machinery and Equipment		688	1 124	1 714	333	534	1 714	1 180	68.8%	1 714
Transport Assets		8 360	2 600	3 200	–	2 844	3 200	356	11.1%	3 200
Transport Assets		8 360	2 600	3 200	–	2 844	3 200	356	11.1%	3 200
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	418 865	454 134	459 362	23 882	395 419	459 362	63 943	13.9%	459 362

2.10 OTHER SUPPORTING DOCUMENTS

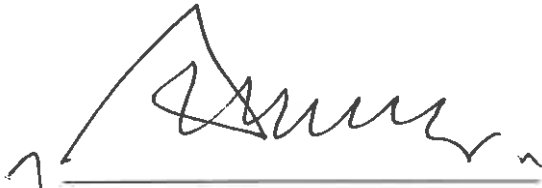
No other financial information outside of information contained in Schedule C is available

2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, **P.M. Manqele**, Municipal Manager of Zululand District Municipality, hereby certify that the Monthly Budget Statement has been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act.



P.M. Manqele
Municipal Manager
Zululand District Municipality (DC26)

Date: 2021/07/14