

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

28 FEBRUARY 2022

MFMA S71 REPORT

2021/2022 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 review 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)	602 842 000	603 353 124	438 613 177
Total Operating Expenditure	596 622 999	595 234 123	491 306 160
Surplus/(Deficit)	6 219 001	8 119 001	-52 692 983

Operating revenue Performance

Total operating revenue generated by the Municipality as at **28 February 2022** is **R438 million** which is **73%** of the adjusted total operating revenue budget, this amount comprise of equitable share and other 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 **R33.1 million**, which is **8%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **28 February 2022** is **R491.3 million** which is **83%** of the adjusted operating expenditure 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	580 277 001	591 777 321	328 532 818
Total Capital Financing	580 277 001	591 777 321	328 532 818

Total Capital Expenditure as at **28 February 2022** is **R328.5 million** which is **56%** 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 major variances between year-to-date budget and year to date actual, these variances are on interest on investments, Service charges, Fines, penalties and forfeits, and transfers and subsidies, this is due to that some revenue streams will tap in the upcoming months in the financial year.

Major variances on expenditure are on other materials, transfers and subsidies, debt impairment and depreciation. These expenditure items will pick up as the financial year progresses.

The Financial Performance indicate an operating deficit of **R52.6 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) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		41 251	43 000	42 186	2 973	25 127	28 504	(3 377)	-12%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	855	7 991	7 594	397	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	122	135	(12)	-9%	183
Interest earned - external investments		3 226	6 000	6 000	179	2 357	4 000	(1 643)	-41%	6 000
Interest earned - outstanding debtors		29	85	85	-	67	57	10	18%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	43	87	307	(220)	-72%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	(15 642)	402 354	361 035	41 320	11%	541 910
Other revenue		662	500	625	98	468	358	109	31%	625
Gains		20 175	-	-	40	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	(11 439)	438 613	401 997	36 616	9%	603 353

The year-to-date actual indicates operating revenue of **R438 million** for **eight months**.

Comparing the year-to-date for month seven of **R450 million**, revenue has decreased due to the correction of grants that caused a decrease of **R15 million** in transfers and subsidies. The total revenue to-date represents **73%** 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 the amounts billed on customers for water used, the year-to-date actual is **R25.1 million**, which is below year-to-date budget of **R28.5 million**. A variance of **R3.3 million** or **12%** is observed.

Service charges – Sanitation revenue

This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R7.9 million** which is above year to date budget of **R7.5 million**. A variance of **R397 thousand** or **5%** 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 **R122 thousand** which is below year-to-date budget of **R135 thousand**. A variance of **R12 thousand** or **9%** is observed.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R2.3 million**, which is below year-to-date budget of **R4 million**. A variance of **R1.6 million** or **41%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R67 thousand**, which is above to year-to-date budget of **R57 thousand**. variance of **R10 thousand** or **18%** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R87 thousand**, the year-to-date budget is **R307 thousand**. A variance of **R220 thousand** or **72%** is observed.

Licences and permits

This amount is for health certificates issued, the year-to-date actual is **R0**, the year-to-date budget is **R7 thousand**. A variance of **R7 thousand** or **100%** is observed.

Transfers and subsidies

Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2021; 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 **R402.3 million**, which is above year-to-date budget of **R361 million**. A variance of **R41.3 million** or **11%** is observed.

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 **R468 thousand**, which is above year-to-date budget of **R358 thousand**. A variance of **R109 million** or **31%** is observed.

1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	21 577	171 140	170 481	660	0%	255 769
Remuneration of councillors		8 489	8 537	8 537	684	5 891	5 692	200	4%	8 537
Debt impairment		13 689	9 000	9 000	-	-	6 000	(6 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 008	55 933	47 746	8 186	17%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		24 567	-	-	-	-	-	-	-	-
Inventory consumed		10 268	24 194	21 255	423	6 635	15 174	(8 539)	-56%	21 255
Contracted services		294 507	139 336	146 188	14 952	160 631	96 847	63 784	66%	146 188
Transfers and subsidies		12 891	11 950	11 396	106	11 195	7 226	3 969	55%	11 396
Other expenditure		113 097	76 716	71 469	7 034	79 880	48 216	31 664	66%	71 469
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	595 234	51 783	491 306	397 382	93 924	24%	595 234

The year-to-date actual indicates spending of **R491.3 million** for **eight months**. The total expenditure to date represents **83%** of the approved operational budget.

Employee Related Costs

Employee related costs year to date actual is **R171.1 million**, the year-to-date budget is **R170.4 million**, a variance of **R660 thousand** or less than **1%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R5.89 million**, the year-to-date budget is **R5.69 million**, a variance of **R200 thousand** or **4%** is observed.

Debt impairment

Debt impairment is the amount for provision for bad debts as per council policy. Provision for bad debts assessment and calculation 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 **R55.9 million**. The year-to-date budget is **R47.7 million**. A variance of **R8.1 million** or **17%** is observed.

Bulk purchases - electricity

The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity.

Inventory Consumed

Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year to date actual is **R6.6 million**, the year-to-date budget is **R15.1 million**, a variance of **R8.5 million** or **56%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R160.6 million** and the year-to-date budget is **R96.8 million**, a variance of **R63.7 million** or **66%** is observed.

Transfers and subsidies paid

Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support businesses. The year-to-date actual is **R11.1 million**, the year-to-date budget is **R7.2 million**, a variance of **R3.9 million** or **55%** is observed.

Other expenditure

Other expenditure year to date actual is **R79.8 million**, the year-to-date budget is **R48.2 million**, a variance of **R31.6 million** or **66%** is observed.

Operating Grants Expenditure Performance

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

CONDITIONAL OPERATING GRANTS EXPENDITURE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Finance Management grant	1 200 000	1 200 000	855 214
EPWP Incentive	9 612 000	9 612 000	9 612 000
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	1 911 000
Municipal Systems Improvement Grant	4 031 000	4 031 000	654 661
Total Operating Grant Expenditure	16 754 000	16 754 000	13 032 875

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates							-			
Service charges - electricity revenue							-			
Service charges - water revenue		41 251	43 000	42 186	2 973	25 127	28 504	(3 377)	-12%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	855	7 991	7 594	397	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	122	135	(12)	-9%	183
Interest earned - external investments		3 226	6 000	6 000	179	2 357	4 000	(1 643)	-41%	6 000
Interest earned - outstanding debtors		29	85	85	-	67	57	10	18%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	43	87	307	(220)	-72%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	(15 642)	402 354	361 035	41 320	11%	541 910
Other revenue		662	500	625	98	468	358	109	31%	625
Gains		20 175	-	-	40	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	(11 439)	438 613	401 997	36 616	9%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	21 577	171 140	170 481	660	0%	255 769
Remuneration of councillors		8 489	8 537	8 537	684	5 891	5 692	200	4%	8 537
Debt impairment		13 689	9 000	9 000	-	-	6 000	(6 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 008	55 933	47 746	8 186	17%	71 620
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		24 567	-	-	-	-	-	-		-
Inventory consumed		10 268	24 194	21 255	423	6 635	15 174	(8 539)	-56%	21 255
Contracted services		294 507	139 336	146 188	14 952	160 631	96 847	63 784	66%	146 188
Transfers and subsidies		12 891	11 950	11 396	106	11 195	7 226	3 969	55%	11 396
Other expenditure		113 097	76 716	71 469	7 034	79 880	48 216	31 664	66%	71 469
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		806 034	596 623	595 234	51 783	491 306	397 382	93 924	24%	595 234
Surplus/(Deficit)		(143 612)	6 219	8 119	(63 222)	(52 693)	4 615	(57 308)	(0)	8 119
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	-	302 615	384 625	(82 011)	(0)	583 658
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777

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	580 277 001	591 777 321	328 532 818
Total Capital Financing	580 277 001	591 777 321	328 532 818

The capital expenditure amounts to **R328.5 million** which is **56%** of the capital budget, after a period of **eight months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	239 111 000	153 190 180
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	104 252 378
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	58 187 702
Rural Roads Asset Management Systems Grant	2 416 000	2 416 000	1 426 520
Indonsa Grant	834 000	834 000	214 215
KwamaJomela Grant	9 600 320	9 600 320	4 156 493
Other Assets	5 385 000	7 285 000	7 105 331
Total Operating Expenditure	589 877 320	591 777 320	328 532 818

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)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	239 111 000	188 023 542
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	90 956 232
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	60 730 674
Rural Roads Asset Management Systems Grant	2 416 000	2 416 000	1 640 498
KwamaJomela Grant	9 600 320	9 600 320	4 779 967
Total Capital Grant Expenditure	583 658 320	583 658 320	346 130 912

Overall capital grant expenditure is sitting at **59%** of the approved capital budget, **MIG** is sitting at **79%**, **RBIG** at **41%**, **WSIG** at **55%**, **RAMS** at **68%** and **Majomela** at **50%**.

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 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		-	3 500	6 700	-	6 692	3 638	3 054	84%	6 700
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	212	413	257	156	61%	385
Vote 04 - Community Development		3 869	834	10 434	306	4 371	6 330	(1 959)	-31%	10 434
Vote 05 - Planning & Wsa		333 171	574 058	574 058	54 099	317 057	350 032	(32 975)	-9%	574 058
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	350	(350)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Total Capital Expenditure		341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 085	212	7 105	3 895	3 211	82%	7 085
Executive and council		-	3 500	6 700	-	6 692	3 638	3 054	84%	6 700
Finance and administration		4 482	385	385	212	413	257	156	61%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	16	214	552	(338)	-61%	834
Community and social services		547	834	834	16	214	552	(338)	-61%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	12 016	719	5 583	7 251	(1 668)	-23%	12 016
Planning and development		3 322	2 416	12 016	719	5 583	7 251	(1 668)	-23%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	571 842	53 670	315 630	348 909	(33 278)	-10%	571 842
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	571 842	53 670	315 630	348 909	(33 278)	-10%	571 842
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functiona	3	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Funded by:										
National Government		333 171	574 058	574 058	54 099	317 057	350 032	(32 975)	-9%	574 058
Provincial Government		3 869	834	10 434	306	4 371	6 330	(1 959)	-31%	10 434
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (moneybry allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		337 040	574 892	584 492	54 406	321 427	356 361	(34 934)	-10%	584 492
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	212	7 105	4 245	2 861	67%	7 285
Total Capital Funding		341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777

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**.

MBRR Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M08 February

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	52 765	54 000	54 491	3 828	33 118	36 098	(2 980)	-8%	54 491
Investment revenue	3 226	6 000	6 000	179	2 357	4 000	(1 643)	-41%	6 000
Transfers and subsidies	577 833	541 399	541 910	(15 642)	402 354	361 035	41 320	11%	541 910
Other own revenue	28 599	1 443	952	196	784	864	(80)	-9%	952
Total Revenue (excluding capital transfers and contributions)	662 422	602 842	603 353	(11 439)	438 613	401 997	36 616	9%	603 353
Employee costs	241 953	255 269	255 269	21 577	171 140	170 481	660	0%	255 269
Remuneration of Councillors	8 489	8 537	9 037	684	5 891	5 692	200	4%	9 037
Depreciation & asset impairment	84 156	71 620	71 620	7 008	55 933	47 746	8 186	17%	71 620
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	34 835	24 194	21 246	423	6 635	15 174	(8 539)	-56%	21 246
Transfers and subsidies	12 891	11 950	11 396	106	11 195	7 226	3 969	55%	11 396
Other expenditure	423 709	225 053	226 666	21 986	240 511	151 064	89 448	59%	226 666
Total Expenditure	806 034	596 623	595 234	51 783	491 306	397 382	93 924	24%	595 234
Surplus/(Deficit)	(143 612)	6 219	8 119	(63 222)	(52 693)	4 615	(57 308)	-1242%	8 119
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 737	574 058	583 658	-	302 615	384 625	###	-21%	583 658
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)	-	-	-	-	-	-	###	-	-
Surplus/(Deficit) after capital transfers & contributions	303 125	580 277	591 777	(63 222)	249 922	389 240	(139 319)	-36%	591 777
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	303 125	580 277	591 777	(63 222)	249 922	389 240	(139 319)	-36%	591 777
Capital expenditure & funds sources									
Capital expenditure	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Capital transfers recognised	337 040	574 892	584 492	54 406	321 427	356 361	(34 934)	-10%	584 492
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 617	5 385	7 285	212	7 105	4 245	2 861	67%	7 285
Total sources of capital funds	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Financial position									
Total current assets	1 354 931	213 923	163 841	-	128 161	-	-	-	163 841
Total non current assets	4 189 098	5 150 898	4 867 225	-	4 461 698	-	-	-	4 867 225
Total current liabilities	336 856	185 415	237 584	-	298 535	-	-	-	237 584
Total non current liabilities	33 042	47 047	34 153	-	33 904	-	-	-	34 153
Community wealth/Equity	3 733 949	4 552 082	4 167 552	-	4 257 455	-	-	-	4 167 552
Cash flows									
Net cash from (used) operating	802 022	639 282	658 704	(72 312)	315 978	439 136	123 158	28%	658 704
Net cash from (used) investing	(395 419)	(580 277)	(591 777)	(54 618)	(328 533)	(394 518)	(65 985)	17%	(591 777)
Net cash from (used) financing	(21)	13	(13)	(2)	(3 621)	(2 416)	1 205	-50%	(3 633)
Cash/cash equivalents at the month/year end	418 872	134 221	86 977	-	3 882	42 202	38 320	91%	63 293
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	15 536	3 171	3 148	3 036	3 746	3 347	21 555	116 803	170 342
Creditors Age Analysis									
Total Creditors	526	951	611	3 766	-	-	-	-	5 854

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		597 246	536 634	536 733	360	397 249	357 776	39 473	11%	536 733
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		597 246	536 634	536 733	360	397 249	357 776	39 473	11%	536 733
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 921	2 511	1 921	-	-	1 556	(1 556)	-100%	1 921
Community and social services		1 911	1 911	1 911	-	-	1 274	(1 274)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10	600	10	-	-	282	(282)	-100%	10
<i>Economic and environmental services</i>		6 204	2 416	12 016	(15 642)	5 102	3 531	1 571	44%	12 016
Planning and development		6 204	2 416	12 016	(15 642)	5 102	3 531	1 571	44%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		502 599	635 339	635 830	3 843	338 379	423 658	(85 279)	-20%	635 830
Energy sources		-	-	-	-	-	-	-	-	-
Water management		491 074	624 339	623 525	2 973	330 332	416 063	(85 732)	-21%	623 525
Waste water management		11 525	11 000	12 305	870	8 047	7 594	453	6%	12 305
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1 189	-	511	-	498	102	396	388%	511
Total Revenue - Functional	2	1 109 159	1 176 900	1 187 011	(11 439)	741 228	786 622	(45 394)	-6%	1 187 011
Expenditure - Functional										
<i>Governance and administration</i>		223 075	180 684	188 287	18 348	155 378	124 163	31 215	25%	188 287
Executive and council		48 383	43 476	46 376	2 715	36 549	30 230	6 318	21%	46 376
Finance and administration		174 692	137 208	141 910	15 632	118 829	93 932	24 897	27%	141 910
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 419	24 007	23 693	1 908	15 689	15 862	(173)	-1%	23 693
Community and social services		7 084	12 000	12 074	959	8 372	8 052	320	4%	12 074
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 336	12 007	11 619	949	7 317	7 810	(493)	-6%	11 619
<i>Economic and environmental services</i>		19 889	28 693	26 898	707	16 488	18 136	(1 648)	-9%	26 898
Planning and development		19 889	28 693	26 898	707	16 488	18 136	(1 648)	-9%	26 898
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		536 133	355 280	348 191	30 305	298 278	233 810	64 468	28%	348 191
Energy sources		-	-	-	-	-	-	-	-	-
Water management		532 418	350 523	343 434	29 980	295 600	230 638	64 962	28%	343 434
Waste water management		3 716	4 757	4 757	325	2 678	3 171	(494)	-16%	4 757
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 517	7 958	8 166	516	5 474	5 412	62	1%	8 166
Total Expenditure - Functional	3	806 034	596 623	595 234	51 783	491 306	397 382	93 924	24%	595 234
Surplus/ (Deficit) for the year		303 125	580 277	591 777	(63 222)	249 922	389 240	(139 319)	-36%	591 777

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) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		605	-	315	114	297	63	234	372.4%	315
Vote 03 - Finance		596 641	536 634	536 418	246	396 952	357 713	39 239	11.0%	536 418
Vote 04 - Community Development		6 931	2 511	12 032	(15 642)	4 703	3 578	1 125	31.4%	12 032
Vote 05 - Planning & Wsa		452 177	583 670	583 670	-	306 034	389 113	(83 079)	-21.4%	583 670
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 280	43 085	42 271	2 973	25 194	28 561	(3 367)	-11.8%	42 271
Vote 09 - Waste Water		11 525	11 000	12 305	870	8 047	7 594	453	6.0%	12 305
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 109 159	1 176 900	1 187 011	(11 439)	741 228	786 622	(45 394)	-5.8%	1 187 011
Expenditure by Vote	1									
Vote 01 - Council		48 383	43 476	46 376	2 715	36 549	30 230	6 318	20.9%	46 376
Vote 02 - Corporate Services		99 575	81 077	81 537	11 547	78 525	54 382	24 143	44.4%	81 537
Vote 03 - Finance		74 015	59 575	61 718	4 197	40 105	40 828	(723)	-1.8%	61 718
Vote 04 - Community Development		38 011	42 485	43 045	2 897	30 793	28 396	2 396	8.4%	43 045
Vote 05 - Planning & Wsa		66 164	23 884	23 521	1 047	12 489	15 839	(3 350)	-21.2%	23 521
Vote 06 - Technical Services		7 640	2 549	2 649	590	4 735	1 750	2 985	170.6%	2 649
Vote 07 - Water Purification		55 905	36 662	39 062	3 941	34 456	25 775	8 681	33.7%	39 062
Vote 08 - Water Distribution		412 626	302 157	292 568	24 524	250 977	197 011	53 967	27.4%	292 568
Vote 09 - Waste Water		3 716	4 757	4 757	325	2 678	3 171	(494)	-15.6%	4 757
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	806 034	596 623	595 234	51 783	491 306	397 382	93 924	23.6%	595 234
Surplus/ (Deficit) for the year	2	303 125	580 277	591 777	(63 222)	249 922	389 240	(139 319)	-35.8%	591 777

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) - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		41 251	43 000	42 186	2 973	25 127	28 504	(3 377)	-12%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	855	7 991	7 594	397	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	122	135	(12)	-9%	183
Interest earned - external investments		3 226	6 000	6 000	179	2 357	4 000	(1 643)	-41%	6 000
Interest earned - outstanding debtors		29	85	85	-	67	57	10	18%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	43	87	307	(220)	-72%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	(15 642)	402 354	361 035	41 320	11%	541 910
Other revenue		662	500	625	98	468	358	109	31%	625
Gains		20 175	-	-	40	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	(11 439)	438 613	401 997	36 616	9%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	21 577	171 140	170 481	660	0%	255 769
Remuneration of councillors		8 489	8 537	8 537	684	5 891	5 692	200	4%	8 537
Debt impairment		13 689	9 000	9 000	-	-	6 000	(6 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 008	55 933	47 746	8 186	17%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		24 567	-	-	-	-	-	-	-	-
Inventory consumed		10 268	24 194	21 255	423	6 635	15 174	(8 539)	-56%	21 255
Contracted services		294 507	139 336	146 188	14 952	160 631	96 847	63 784	66%	146 188
Transfers and subsidies		12 891	11 950	11 396	106	11 195	7 226	3 969	55%	11 396
Other expenditure		113 097	76 716	71 469	7 034	79 880	48 216	31 664	66%	71 469
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	595 234	51 783	491 306	397 382	93 924	24%	595 234
Surplus/(Deficit)		(143 612)	6 219	8 119	(63 222)	(52 693)	4 615	(57 308)	(0)	8 119
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	-	302 615	384 625	(82 011)	(0)	583 658
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	591 777	(63 222)	249 922	389 240			591 777

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) - M08 February

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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		-	3 500	6 700	-	6 692	3 638	3 054	84%	6 700
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	212	413	257	156	61%	385
Vote 04 - Community Development		3 869	834	10 434	306	4 371	6 330	(1 959)	-31%	10 434
Vote 05 - Planning & Wsa		333 171	574 058	574 058	54 099	317 057	350 032	(32 975)	-9%	574 058
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	350	(350)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Total Capital Expenditure		341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 085	212	7 105	3 895	3 211	82%	7 085
Executive and council		-	3 500	6 700	-	6 692	3 638	3 054	84%	6 700
Finance and administration		4 482	385	385	212	413	257	156	61%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	16	214	552	(338)	-61%	834
Community and social services		547	834	834	16	214	552	(338)	-61%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	12 016	719	5 583	7 251	(1 668)	-23%	12 016
Planning and development		3 322	2 416	12 016	719	5 583	7 251	(1 668)	-23%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	571 842	53 670	315 630	348 909	(33 278)	-10%	571 842
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	571 842	53 670	315 630	348 909	(33 278)	-10%	571 842
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777
Funded by:										
National Government		333 171	574 058	574 058	54 099	317 057	350 032	(32 975)	-9%	574 058
Provincial Government		3 869	834	10 434	306	4 371	6 330	(1 959)	-31%	10 434
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		337 040	574 892	584 492	54 406	321 427	356 361	(34 934)	-10%	584 492
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	212	7 105	4 245	2 861	67%	7 285
Total Capital Funding		341 658	580 277	591 777	54 618	328 533	360 606	(32 073)	-9%	591 777

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 - M08 February

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 732 440	134 211	86 957	366 245	86 957
Call investment deposits		(470 000)	-	-	(350 000)	-
Consumer debtors		37 956	37 620	42 480	50 405	42 480
Other debtors		50 395	37 768	30 079	52 705	30 079
Current portion of long-term receivables		-	-	-	-	-
Inventory		4 140	4 324	4 324	8 807	4 324
Total current assets		1 354 931	213 923	163 841	128 161	163 841
Non current assets						
Long-term receivables		-	-	-	-	-
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		4 189 066	5 147 398	4 860 505	4 454 985	4 860 505
Biological						
Intangible		32	-	20	21	20
Other non-current assets		-	3 500	6 700	6 692	6 700
Total non current assets		4 189 098	5 150 898	4 867 225	4 461 698	4 867 225
TOTAL ASSETS		5 544 029	5 364 821	5 031 066	4 589 859	5 031 066
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(173)	-
Consumer deposits		3 633	3 620	3 633	3 621	3 633
Trade and other payables		330 449	180 518	231 947	293 331	231 947
Provisions		2 774	1 278	2 004	1 755	2 004
Total current liabilities		336 856	185 415	237 584	298 535	237 584
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		33 042	47 047	34 153	33 904	34 153
Total non current liabilities		33 042	47 047	34 153	33 904	34 153
TOTAL LIABILITIES		369 899	232 462	271 737	332 439	271 737
NET ASSETS	2	5 174 130	5 132 359	4 759 329	4 257 420	4 759 329
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 733 949	4 552 082	4 167 552	4 257 455	4 167 552
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 733 949	4 552 082	4 167 552	4 257 455	4 167 552

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 Councilors 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 **28 February 2022 R 16.2 million.**

Call Investments Deposits

The municipality has no investments.

Consumer debtors

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R50.4 million**. Debtors age analysis as per section 2.1 debtors' analysis is **R170.3 million**. Consumer debtors amounts to **R165.9 million** and the balance of **R4.4 million** is for Other Debtors (Shared services).

Gross Consumer debtors	R165.9 million
Less Impairment	(R115.6 million)
Net Consumer Debtors	R50.4 million

Classification of Consumer Debtors per Service type

Water Debtors	R41.5 million
Sanitation Debtors	R8.4 million
Property Rentals Debtors	R76.6 thousand
Other Consumer debtors	R272.5 thousand
Total	R50.4 million

➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R41.5 million**.
Water debtors are amounts owed by consumers for water services billed.

Gross Water Debtors	R129 million
Less Impairment	(R87.5 million)
Net Water Debtors	R41.5 million

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R8.4 million**.
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R36.5 million
Less Impairment	(R28.1 million)
Net Sanitation Debtors	R8.4 million

➤ **Property Rentals Debtors**

These are debtors accumulated from property rentals

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R272.5 thousand**, these are sundry debtors.

Gross Other Debtors	R281.8 thousand
Less Impairment	(R9.3 thousand)
Net Other Debtors	R272.5 thousand

Classification of Consumer Debtors per Customer group

Households	R27 million
Commercial/Businesses	R19.5 million
Organs of State (excl shared services of R3.8 mill)	R3.9 million
Total	R50.4 million

Only household consumer debtors are impaired as council policy. The breakdown is as per bellow:

Gross Households debtors	R142.7 million
Less Impairment	(R115.7 million)
Net Household debtors	R27 million

Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R53.2 million**.

VAT Receivable	R28.4 million
Deposits Made	R16.9 million
Refunds & under/over banking	R4.4 million
Overpayments/Accrued Income/UIFW Expenditure	R2.1 million
Prepaid Expenses	R1.1 million
Insurance claims	R80.4 thousand
Accruals	R64.6 thousand

Total **R53.2 million**

➤ **VAT Receivable**

VAT Receivable amount to **R28.4 million**, this is the amount raised when input VAT is recognized less output VAT collected.

➤ **Deposits Made**

Deposits made amount to **R16.9 million**, this amount include Eskom deposits, Federal Air Deposits and Stowell Deposits.

Eskom Deposits	R16 million
Federal Air Deposit	R689 thousand
Stowell Deposit	R200 thousand
Vryheid office	R6 thousand

Eskom deposits are amounts held by Eskom as security for all accounts the Municipality has with Eskom. Security deposits are paid when the Municipality opens a new electricity account with Eskom.

Federal Air Deposits is the amount paid as a security deposit when Federal Air was first contracted and Stowell Deposit is the amount paid as a security deposit when Stowell was first contracted, and the deposit for office space rented in Vryheid.

➤ **Refunds & under/over banking**

Refunds & under/over banking amount to **R4.4 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking.

Shared services debtors	R4.39 million
under/over banking	R8.1 thousand

Shared services debtors are debtors for the five local municipalities under the district, The District Municipality pays for the shared service on behalf of the Local municipalities, then recover these monies from the respective municipalities. Under/over banking is the cash lost from Ulundi cashier office and unidentified debit orders pending their finalization.

➤ **Overpayments/Accrued Income/UIFW Expenditure**

Overpayments/Accrued Income/UIFW Expenditure amount to **R2.1 million**, these are payments made by the Municipality to be recovered and income expected to be received by the Municipality.

Overpayments	R783.4 thousand
Fruitless Expenditure to be recovered	R1.3 million
Accrued Income – Asset Disposal	R36 thousand

Overpayments include an amount of R4.7 million which has been provided for to be written-off because they are likely to be irrecoverable, those amounts are for Department of Water and sanitation amounting to R2.7 million, Amanzi Ichweba amounting to R1.4 million, Lindani Catering amounting to R1.9 thousand, BP Drakensburg amounting to R136.8 thousand, Tracker amounting to R134.2 thousand, World Focus amounting to R284.2 thousand. The balance for overpayments of R783.4 thousand is for Enduneni Constructors.

Fruitless expenditure to be recovered amounting to R1.3 million resulted from a claim of standing time due to consultant negligence.

Accrued Income – Asset Disposal is the amount to be received from the actioner of assets disposed by the Municipality.

Inventory

The current level of inventory is **R8.8 million**. Inventory include water stock and consumable stores.

NON-CURRENT ASSETS

Long term receivables

The Municipality does not have long term receivables as per MSCOA classification.

Property plant and equipment

Property plant and equipment is the infrastructure and immovable assets owned by the municipality which the municipality uses to provide services to communities. The balance of Property plant and equipment include current year capital acquisition from table C5 and depreciation from table C4, the carrying value of all assets owned by the municipality is **R4.4 billion**.

Opening balance	R4.1 billion
Additions	R271 million
Depreciation	(R48 million)
Closing Balance	R4.4 billion

Intangible

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R21 thousand**.

CURRENT AND NON-CURRENT LIABILITIES

Borrowings

This is the finance lease agreement the Municipality entered into to procure laptops.

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. This amount includes unspent conditional grants. Trade and other payables are **R293 million**.

Trade Creditors	R2.2 million
Unpent Conditional Grants	R169.63 million
Retention	R44.98 million
Sessions	R525.9 thousand
Department of Water & Sanitation	R30.1 million
Output VAT	R25.4 million
Leave accrued	R17.9 million
Bonus accrued	R4.67 million
Advance Payments	R2.1 million
Fleet Suspense account	(R4.68 million)
Salary Suspense Accounts	(R86 thousand)
Deceased Employees	R81.1 thousand
Unpaid cheques	R134 thousand
Closing Balance	R293 million

Current Provisions

Current provisions amount to **R1.75 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)	R249 thousand
Long service awards	R1.5 million

Non-current Provisions

Non-current Provisions amounts to **R33.9 million**, this provision is for post-retirement benefit (Medical aid) and Long Service award.

Post Retirement benefit (Medical aid)	R22.3 million
Long Service award	R10.7 million

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 4.26 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		37 536	32 800	43 651	4 920	30 150	29 101	1 049	4%	43 651
Other revenue		1 051 926	1 358	867	(3 077)	775 856	578	775 278	134135%	867
Transfers and Subsidies - Operational		575 689	541 399	541 399	2 924	405 292	360 933	44 359	12%	541 399
Transfers and Subsidies - Capital		446 416	574 058	581 879	42 478	469 348	387 919	81 429	21%	581 879
Interest		1 571	6 000	6 000	179	2 357	4 000	(1 643)	-41%	6 000
Dividends								-		
Payments										
Suppliers and employees		(1 311 116)	(516 333)	(515 092)	(119 736)	(1 367 025)	(343 395)	#####	-298%	(515 092)
Finance charges								-		
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		802 022	639 282	658 704	(72 312)	315 978	439 136	123 158	28%	658 704
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(395 419)	(580 277)	(591 777)	(54 618)	(328 533)	(394 518)	(65 985)	17%	(591 777)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(395 419)	(580 277)	(591 777)	(54 618)	(328 533)	(394 518)	(65 985)	17%	(591 777)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(21)	13	(13)	(2)	(3 621)	(2 416)	(1 205)	50%	(3 633)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21)	13	(13)	(2)	(3 621)	(2 416)	1 205	-50%	(3 633)
NET INCREASE/ (DECREASE) IN CASH HELD		406 582	59 018	66 913	(126 932)	(16 176)	42 202			63 293
Cash/cash equivalents at beginning:		12 290	75 203	20 064	-	20 058				
Cash/cash equivalents at month/year end:		418 872	134 221	86 977		3 882	42 202			63 293

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 are met.

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R43.6 million** on service charges, the estimated collection amount is based on the 80% collection rate. The collection rate is also based on previous years actual collection and initiatives the Municipality has taken to improve collection. The

Municipality has collected **R30.1 million** to date, which is **69%** of the budgeted collection. From the year-to-date billing, **91%** was collected as to date.

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 has replaced and installed 1182 new meters to ensure billing is accurate and not estimated.
- Municipality has adopted an indigent policy, and is in a process to write off indigent households.

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 **R677 thousand**.

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 to date are **R405.2 million**.

Equitable share	R393.4 million
Finance Management Grant	R1.2 million
Expanded public works program	R9.6 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 to date, Transfers and subsidies Capital are **R469.3 million**.

Municipal Infrastructure Grant	R239 million
Regional Bulk Infrastructure Grant	R150 million

Water services Infrastructure grant	R70 million
Rural Road asset Management grant	R2.4 million
KwamaJomela Grant	R7.8 million

Interest

Interest on investment is budgeted at **R6 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Year to date Interest is **R2.3 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.

CASHFLOW FROM INVESTING ACTIVITIES

Payments - Capital Assets

Capital expenditure to date is **R328.5 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 highlighted the VAT issue and corrections are being developed.

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 28 February 2022

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2021/22										Total over 90 days	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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	9 281	2 509	2 469	2 300	3 017	2 767	18 456	88 180	128 979	114 720			87 480
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	1 989	643	663	589	584	570	3 025	28 439	36 503	33 207			28 109
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	12	11	10	10	10	4	42	181	281	248			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	4 254	8	6	136	136	5	31	3	4 579	312			
Total By Income Source	2000	15 536	3 171	3 148	3 036	3 746	3 347	21 555	116 803	170 342	148 487	-	-	115 589
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 236	241	177	170	505	559	2 173	1 026	8 086	4 432			
Commercial	2300	5 107	503	565	488	525	355	2 158	9 852	19 553	13 378			
Households	2400	7 193	2 428	2 406	2 379	2 717	2 432	17 224	105 925	142 703	130 677			115 589
Other	2500									-	-			
Total By Customer Group	2600	15 536	3 171	3 148	3 036	3 746	3 347	21 555	116 803	170 342	148 487	-	-	115 589

Total debtors' amount to **R170.34 million**, which is an increase of **R17 million** from the opening balance of **R153 million** in July 2021. The debtors over 90 days amount to **R148.4 million**. This is concerning and needs intervention since debtors above 60 days should be restricted in terms of the Municipality's credit control policy.

Commitments adopted by council in the budget funding plan included eradicating debtors above 60 days, the Municipality is nowhere in meeting this target and intervention is required as a matter of urgency.

2.2. CREDITORS ANALYSIS

Creditors age analysis as at 28 February 2022

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2021/22									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	526	951	611	3 766						5 854	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	526	951	611	3 766	-	-	-	-	-	5 854	-

2.3. INVESTMENT PORTFOLIO

Investments as at 28 February 2022

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Zululand District Municipality - Nedbank		N/A	call account	Yes	Fixed	0.0436	N/A	N/A	N/A	150 000	(150 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed	0.0428	N/A	N/A	N/A	50 000	(50 000)			-
Zululand District Municipality - Nedbank		N/A	call account	Yes	Fixed		N/A	N/A	N/A	100 000	(100 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed					50 000	(50 000)			-
Municipality sub-total										350 000		-	-	-
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									350 000		-	-	-

2.4. ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		574 733	539 488	539 488	-	401 856	359 659	42 197	11.7%	539 488
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		564 272	524 645	524 645	-	393 484	349 763	43 721	12.5%	524 645
Expanded Public Works Programme Integrated Grant		9 261	9 612	9 612	-	6 728	6 408	320	5.0%	9 612
Local Government Financial Management Grant		1 200	1 200	1 200	-	747	800	(53)	-6.6%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	-	2 687	(2 687)	-100.0%	4 031
Rural Road Asset Management Systems Grant		-	-	-	-	897	-	897	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 100	1 911	2 422	(15 642)	498	1 376	(878)	-63.8%	2 422
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 100	1 911	2 422	(15 642)	498	1 376	(878)	-63.8%	2 422
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	577 833	541 399	541 910	(15 642)	402 354	361 035	41 320	11.4%	541 910
Capital Transfers and Grants										
National Government:		442 916	574 058	574 058	-	298 410	382 705	(84 296)	-22.0%	574 058
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		221 235	239 111	239 111	-	159 067	159 407	(340)	-0.2%	239 111
Regional Bulk Infrastructure Grant		113 798	222 531	222 531	-	85 966	148 354	(62 388)	-42.1%	222 531
Rural Road Asset Management Systems Grant		2 383	2 416	2 416	-	-	1 611	(1 611)	-100.0%	2 416
Water Services Infrastructure Grant		105 500	110 000	110 000	-	53 376	73 333	(19 957)	-27.2%	110 000
Provincial Government:		3 821	-	9 600	-	4 205	1 920	2 285	119.0%	9 600
Infrastructure Grant		3 821	-	9 600	-	4 205	1 920	2 285	119.0%	9 600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	446 737	574 058	583 658	-	302 615	384 625	(82 011)	-21.3%	583 658
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 024 570	1 115 457	1 125 568	(15 642)	704 969	745 660	(40 691)	-5.5%	1 125 568

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 - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		724 094	514 926	512 990	45 311	439 365	342 643	96 722	28.2%	512 990
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		655 292	500 083	498 147	43 261	421 940	332 747	89 193	26.8%	498 147
Expanded Public Works Programme Integrated Grant		11 272	9 612	9 612	1 985	15 944	6 408	9 536	148.8%	9 612
Local Government Financial Management Grant		1 290	1 200	1 200	64	860	800	60	7.5%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		51 660	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	620	2 687	(2 067)	-76.9%	4 031
Rural Road Asset Management Systems Grant		2 072	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 507	-	-	-	-	-	-	-	-
Provincial Government:		1 615	1 077	1 625	190	1 643	993	650	65.5%	1 625
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		1 615	1 077	1 625	190	1 643	993	650	65.5%	1 625
Development Planning and Shared Services		-	-	-	-	-	-	-	-	-
Environmental Grant		-	-	-	-	-	-	-	-	-
Tourism Events		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>KwazuluNatal Provincial Planning and Development Commission</i>		108	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		725 708	516 003	514 614	45 500	441 008	343 635	97 372	28.3%	514 614
Capital expenditure of Transfers and Grants										
National Government:		333 171	574 058	574 058	54 099	317 057	350 032	(32 975)	-9.4%	574 058
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		142 240	239 111	239 111	13 999	153 190	145 798	7 392	5.1%	239 111
Regional Bulk Infrastructure Grant		99 680	222 531	222 531	28 332	104 252	135 688	(31 436)	-23.2%	222 531
Rural Road Asset Management Systems Grant		-	2 416	2 416	429	1 427	1 473	(47)	-3.2%	2 416
Water Services Infrastructure Grant		91 251	110 000	110 000	11 339	58 188	67 072	(8 885)	-13.2%	110 000
Provincial Government:		3 869	834	10 434	306	4 371	6 330	(1 959)	-30.9%	10 434
Infrastructure Grant		3 869	834	10 434	306	4 371	6 330	(1 959)	-30.9%	10 434
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		337 040	574 892	584 492	54 406	321 427	356 361	(34 934)	-9.8%	584 492
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 062 749	1 090 895	1 099 107	99 906	762 435	699 997	62 439	8.9%	1 099 107

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 2020/2021)		700 000	256 651
Spatial Development Framework (Roll over From 2020/2021)		1 000 000	241 770
Kwamajomela Manufacturing Grant (Roll over From 2020/2021)		2 100 000	1 779 320
Total Operating Grant Expenditure	-	3 800 000	2 277 741

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		269	-	498	13	4.7%
Tourism Grant		269		257	13	4.7%
Spatial Development Framework		242		242		
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		269	-	498	13	4.7%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		1 779	-	1 779	-	
Kwamajomela		1 779		1 779	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 779	-	1 779	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 049	-	2 278	13	0.6%

2.5. COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		483	416	416	44	339	277	62	22%	416
Medical Aid Contributions		75	206	206	2	35	137	(102)	-74%	206
Motor Vehicle Allowance		1 932	1 867	1 867	150	1 200	1 245	(45)	-4%	1 867
Cellphone Allowance		688	694	694	54	483	462	20	4%	694
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 311	5 355	5 355	433	3 834	3 570	264	7%	5 355
Sub Total - Councillors		8 489	8 537	8 537	684	5 891	5 692	200	4%	8 537
% increase	4		0.6%	0.6%						0.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 136	6 570	6 570	512	3 589	4 380	(790)	-18%	6 570
Pension and UIF Contributions		9	66	66	1	7	44	(37)	-84%	66
Medical Aid Contributions		97	57	57	5	38	38	(0)	0%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 551	1 592	1 592	111	891	1 062	(170)	-16%	1 592
Cellphone Allowance		144	71	71	20	132	48	84	177%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		249	215	215	18	143	143	(0)	0%	215
Payments in lieu of leave		324	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 511	8 571	8 571	666	4 801	5 714	(914)	-16%	8 571
% increase	4		0.7%	0.7%						0.7%
Other Municipal Staff										
Basic Salaries and Wages		151 163	175 275	175 775	15 485	115 198	117 150	(1 952)	-2%	175 775
Pension and UIF Contributions		19 592	22 634	22 634	1 910	15 076	15 089	(13)	0%	22 634
Medical Aid Contributions		12 590	13 569	13 569	1 208	8 919	9 046	(127)	-1%	13 569
Overtime		54	1 130	1 130	(29)	(29)	753	(782)	-104%	1 130
Performance Bonus		10 711	11 670	11 670	483	6 895	7 780	(885)	-11%	11 670
Motor Vehicle Allowance		6 999	7 578	7 578	723	5 448	5 052	396	8%	7 578
Cellphone Allowance		533	706	706	53	418	470	(52)	-11%	706
Housing Allowances		1 219	1 256	1 256	119	856	837	19	2%	1 256
Other benefits and allowances		17 525	11 781	11 781	550	11 963	7 854	4 109	52%	11 781
Payments in lieu of leave		4 630	-	-	228	793	-	793	#DIV/0!	-
Long service awards		2 246	-	-	180	801	-	801	#DIV/0!	-
Post-retirement benefit obligations		6 182	1 100	1 100	-	-	733	(733)	-100%	1 100
Sub Total - Other Municipal Staff		233 443	246 698	247 198	20 911	166 340	164 766	1 573	1%	247 198
% increase	4		5.7%	5.9%						5.9%
Total Parent Municipality		250 442	263 807	264 307	22 261	177 032	176 172	859	0%	264 307

No board member fees have been budgeted and incurred

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
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	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% 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										
		250 442	263 807	264 307	22 261	177 032	176 172	859	0%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 769	21 577	171 140	170 481	660	0%	255 769

2.6. MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - water revenue	-12%	This is the amounts billed on customers for water used, the year-to-date actual is R25.1 million, which is below year-to-date budget of R28.5 million. A variance of R3.3 million or 12% is observed.	
	Service charges - sanitation revenue	5%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R7.9 million which is above year to date budget of R7.5 million. A variance of R397 thousand or 5% is observed.	
	Service charges - refuse revenue	9%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R122 thousand which is below year-to-date budget of R135 thousand. A variance of R12 thousand or 9% is observed.	
	Rental of facilities and equipment	-41%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.3 million, which is below year-to-date budget of R4 million. A variance of R1.6 million or 41% is observed.	
	Interest earned - external investments	18%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R67 thousand, which is above to year-to-date budget of R57 thousand. variance of R10 thousand or 18% is observed.	
	Interest earned - outstanding debtors	-72%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R87 thousand, the year-to-date budget is R307 thousand. A variance of R220 thousand or 72% is observed.	
	Dividends received	-100%	This amount is for health certificates issued, the year-to-date actual is R0, the year-to-date budget is R7 thousand. A variance of R7 thousand or 100% is observed.	
	Fines, penalties and forfeits	11%	Transfers and subsidies year to date actual is R402.3 million, which is above year-to-date budget of R361 million. A variance of R41.3 million or 11% is observed.	
	Licences and permits	31%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R468 thousand, which is above year-to-date budget of R358 thousand. A variance of R109 million or 31% is observed.	
	Agency services			
	Transfers and subsidies			
	Other revenue			

DC26 Zululand - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	Expenditure By Type			
	Employee related costs	0%	Employee related costs year to date actual is R171.1 million, the year-to-date budget is R170.4 million, a variance of R660 thousand or less than 1% is observed.	
	Remuneration of councillors	4%	Remuneration of Councillors year to date actual is R5.89 million, the year-to-date budget is R5.69 million, a variance of R200 thousand or 4% is observed.	
	Debt impairment	-100%	Debt impairment is the amount for provision for bad debts as per council policy. Provision for bad debts assessment and calculation is done at year end.	
	Depreciation & asset impairment	17%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R55.9 million. The year-to-date budget is R47.7 million. A variance of R8.1 million or 17% is observed.	
	Finance charges			
	Bulk purchases - electricity		The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity.	
	Inventory consumed	-56%	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year to date actual is R6.6 million, the year-to-date budget is R15.1 million, a variance of R8.5 million or 56% is observed	
	Contracted services	66%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R160.6 million and the year-to-date budget is R96.8 million, a variance of R63.7 million or 66% is observed.	
	Transfers and subsidies	55%	Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support businesses. The year-to-date actual is R11.1 million, the year-to-date budget is R7.2 million, a variance of R3.9 million or 55% is observed.	
	Other expenditure	66%	Other expenditure year to date actual is R79.8 million, the year-to-date budget is R48.2 million, a variance of R31.6 million or 66% is observed.	
	Losses			
3	Capital Expenditure			
	Vote 01 - Council	84%	Erection of statue	
	Vote 02 - Corporate Services			
	Vote 03 - Finance	61%		
	Vote 04 - Community Development	-31%	Implementation of kwamajomela grant	
	Vote 05 - Planning & Wsa	-9%	implementation of infrastructure grants	
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			

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 - M08 February

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	75	48 356	48 505	48 036	48 036	48 505	469	1.0%	8%
August	46 591	48 356	41 667	54 971	103 007	90 171	(12 835)	-14.2%	18%
September	67 762	48 356	42 460	38 574	141 580	132 631	(8 949)	-6.7%	24%
October	42 474	48 356	42 460	41 743	183 323	175 091	(8 232)	-4.7%	32%
November	47 428	48 356	42 460	27 010	210 333	217 550	7 218	3.3%	36%
December	46 939	48 356	42 460	60 674	271 007	260 010	(10 997)	-4.2%	47%
January	2 271	48 356	42 803	2 909	273 915	302 813	28 898	9.5%	47%
February	32 701	48 356	57 793	54 618	328 533	360 606	32 073	8.9%	57%
March	24 983	48 356	57 793	-	-	418 399	-	-	-
April	39 946	48 356	57 793	-	-	476 192	-	-	-
May	20 366	48 356	57 793	-	-	533 985	-	-	-
June	(30 093)	48 356	57 793	-	-	591 777	-	-	-
Total Capital expenditure	341 444	580 277	591 777	328 533					

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

Summary of Capital Expenditure by asset class and sub-class

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		333 171	574 058	574 058	54 099	317 057	350 032	32 975	9.4%	574 058
Roads Infrastructure		-	2 416	2 416	429	1 427	1 473	47	3.2%	2 416
Roads		-	2 416	2 416	429	1 427	1 473	47	3.2%	2 416
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		333 171	534 655	532 755	52 491	288 162	325 626	37 464	11.5%	532 755
Dams and Weirs								-		
Boreholes		2 246	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		84 365	239 571	78 473	4 857	67 188	47 531	(19 657)	-41.4%	78 473
Bulk Mains		149 318	146 848	305 846	37 108	119 099	186 761	67 662	36.2%	305 846
Distribution		97 242	148 235	148 435	10 526	101 874	91 334	(10 540)	-11.5%	148 435
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	36 987	38 887	1 179	27 469	22 933	(4 536)	-19.8%	38 887
Pump Station								-		
Reticulation		-	36 987	38 887	1 179	27 469	22 933	(4 536)	-19.8%	38 887
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
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		3 322	-	9 600	290	4 156	5 778	1 621	28.1%	9 600
Community Facilities		3 322	-	9 600	290	4 156	5 778	1 621	28.1%	9 600
<i>Halls</i>										
<i>Centres</i>		3 322	-	9 600	290	4 156	5 778	1 621	28.1%	9 600
<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>PurIs</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		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>										
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>										

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Heritage assets		-	3 500	6 700	-	6 692	3 638	(3 054)	-84.0%	6 700
Monuments								-		
Historic Buildings								-		
Works of Art		-	3 500	6 700	-	6 692	3 638	(3 054)	-84.0%	6 700
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		-	-	20	-	-	11	11	100.0%	20
Servitudes								-		
Licences and Rights		-	-	20	-	-	11	11	100.0%	20
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		-	-	20	-	-	11	11	100.0%	20
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		1 402	135	273	212	321	118	(203)	-172.7%	273
Computer Equipment		1 402	135	273	212	321	118	(203)	-172.7%	273
Furniture and Office Equipment		257	250	112	-	92	139	47	33.8%	112
Furniture and Office Equipment		257	250	112	-	92	139	47	33.8%	112
Machinery and Equipment		662	2 334	1 014	16	214	891	677	76.0%	1 014
Machinery and Equipment		662	2 334	1 014	16	214	891	677	76.0%	1 014
Transport Assets		2 844	-	-	-	-	-	-		-
Transport Assets		2 844	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on new assets	1	341 658	580 277	591 777	54 618	328 533	360 606	32 073	8.9%	591 777

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: 14-03-2022