

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

30 JUNE 2022

MFMA S71 REPORT

2021/2022 FINANCIAL YEAR

Table of Contents

GLOSSARY 1

PART 1 – IN-YEAR REPORT 3

1.1. MAYORS REPORT 3

1.2. COUNCIL RESOLUTION 3

1.3. EXECUTIVE SUMMARY 3

1.4. OPERATING REVENUE PERFORMANCE 5

1.5. OPERATING EXPENDITURE PERFORMANCE 7

1.6. CAPITAL EXPENDITURE AND FUNDING 10

1.7. IN-YEAR BUDGET TABLES 13

 MBRR Table C1 – Monthly Budget Statement Summary 14

 MBRR Table C2 – Monthly Budget Statement Financial Performance (revenue and expenditure by functional classification) 16

 MBRR Table C4 - Monthly Budget Statement Financial Performance (revenue and expenditure by source) 18

 MBRR Table C5 - Monthly Budget Statement Capital Expenditure by vote, functional classification and funding source 20

 MBRR Table C6 - Monthly Budget Statement Financial Position 21

 MBRR Table C7 - Monthly Budget Statement Cash Flow Statement 28

PART 2 – SUPPORTING DOCUMENTATION 31

2.1. DEBTORS ANALYSIS 31

2.2. CREDITORS ANALYSIS 32

2.3. INVESTMENT PORTFOLIO 32

2.4. ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE 33

2.5. COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS 36

2.6. MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN38

2.7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE 40

2.8. MUNICIPAL ENTITY FINANCIAL PERFORMANCE 40

2.9. CAPITAL PROGRAMME PERFORMANCE 40

2.10. OTHER SUPPORTING DOCUMENTS 44

2.11. IN-YEAR REPORT OF MUNICIPAL ENTITIES 44

2.12. MUNICIPAL MANAGERS QUALITY CERTIFICATION 45

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	592 717 830
Total Operating Expenditure	596 622 999	596 250 015	720 174 374
Surplus/(Deficit)	6 219 001	7 103 109	-127 456 543

Operating Revenue Performance

Total operating revenue generated by the Municipality as at **30 June 2022** is **R592.7 million** which is **98 %** 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 **R50.8 million**, which is **9%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **30 June 2022** is **R720.1 million** which is **104%** of the adjusted operating expenditure budget. The Municipality has exceeded the operating budget by **4%**, this amounts to unauthorized expenditure as defined in the MFMA. 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	541 618 148	416 730 890
Total Capital Financing	580 277 001	541 618 148	416 730 890

Total Capital Expenditure as at **30 June 2022** is **R416.7 million** which is **77%** 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, and transfers and subsidies, these variances are as a result of not meeting the billing target for the year, and some transfers and subsidies have not been fully transferred to revenue.

Major variances on expenditure are on Depreciation, Contracted services, and other expenditure. These expenditure items are the main contributors to over spending which is a direct consequence.

The Financial Performance indicate a deficit of **R127.4 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	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	3 380	38 378	42 186	(3 808)	-9%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 163	12 502	12 305	198	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	17	195	183	12	6%	183
Interest earned - external investments		3 226	6 000	6 000	201	3 661	6 000	(2 339)	-39%	6 000
Interest earned - outstanding debtors		29	85	85	26	288	85	203	239%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	78	202	48	154	320%	48
Licences and permits		10	10	10	-	-	10	(10)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	542 010	-	536 805	542 010	(5 206)	-1%	542 010
Other revenue		662	500	625	152	647	625	22	3%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 453	5 016	592 718	603 453	(10 735)	-2%	603 453

The year-to-date actual indicates operating revenue of **R592.7 million** for **twelve months**, the year-to-date budget is **R603.4 million**. A variance of **R10.7 million** or **2%** is observed. The total revenue to-date represents **98%** 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 **R38.3 million**, which is below year-to-date budget of **R42.1 million**. A variance of **R3.8 million** or **9%** 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 **R12.5 million** which is above year to date budget of **R12.3 million**. A variance of **R198 thousand** or **2%** 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 **R195 thousand** which is below year-to-date budget of **R183 thousand**. A variance of **R12 thousand** or **6%** is observed

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R3.6 million**, which is below year-to-date budget of **R6 million**. A variance of **R2.3 million** or **39%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R288 thousand**, which is above to year-to-date budget of **R85 thousand**. The variance of **R203 thousand** or **239%** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R202 thousand**, the year-to-date budget is **R48 thousand**. A variance of **R154 thousand** or **320%** 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 **R10 thousand**. A variance of **R10 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 **R536.6 million**, which is above year-to-date budget of **R542.7 million**. A variance of **R5.2 million** or **1%** is observed.

Other revenue

Other revenue includes amounts for tender fees, skills development levy refund, and any other revenue the Municipality may be entitled to receive, the year-to-date actual is **R647 thousand**, which is above year-to-date budget of **R625 thousand**. A variance of **R22 thousand** or **3%** is observed.

1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
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	255 269	23 111	256 463	255 269	1 193	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	824	8 638	9 037	(399)	-4%	9 037
Debt impairment		13 689	9 000	9 000	-	-	9 000	(9 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	70 603	7 149	88 223	70 603	17 620	25%	70 603
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	27 146	5	24 850	27 146	(2 296)	-8%	27 146
Contracted services		294 507	139 336	196 869	15 947	215 270	196 869	18 401	9%	196 869
Transfers and subsidies		12 891	11 950	11 496	-	11 295	11 496	(201)	-2%	11 496
Other expenditure		113 097	76 716	109 866	7 625	115 435	109 866	5 569	5%	109 866
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	689 286	54 662	720 174	689 286	30 888	4%	689 286

The year-to-date actual indicates spending of **R720.1 million** for **twelve months**. The total expenditure to date represents **104%** of the approved operational budget.

Employee Related Costs

Employee related costs year to date actual is **R256.4 million**, the year-to-date budget is **R255.2 million**, a variance of **R1.1 million** or less than **1%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R8.6 million**, the year-to-date budget is **R9 million**, a variance of **R399 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 **R88.2 million**. The year-to-date budget is **R70.6 million**. A variance of **R17.6 million** or **25%** 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, materials and supplies, the year to date actual is **R24.8 million**, the year-to-date budget is **R27.1 million**, a variance of **R2.2 million** or **8%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R215.2 million** and the year-to-date budget is **R196.8 million**, a variance of **R18.4 million** or **9%** 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 **R11.2 million**, the year-to-date budget is **R11.4 million**, a variance of **R201 thousand** or **2%** is observed.

Other expenditure

Other expenditure year to date actual is **R115.4 million**, the year-to-date budget is **R109.8 million**, a variance of **R5.5 million** or **5%** 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	1 200 000
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	1 551 127
Total Operating Grant Expenditure	16 754 000	16 754 000	14 274 127

Summary of Revenue and Operational Expenditure Performance

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

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	3 380	38 378	42 186	(3 808)	-9%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 163	12 502	12 305	198	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	17	195	183	12	6%	183
Interest earned - external investments		3 226	6 000	6 000	201	3 661	6 000	(2 339)	-39%	6 000
Interest earned - outstanding debtors		29	85	85	26	288	85	203	239%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	78	202	48	154	320%	48
Licences and permits		10	10	10	-	-	10	(10)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	542 010	-	536 805	542 010	(5 206)	-1%	542 010
Other revenue		662	500	625	152	647	625	22	3%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 453	5 016	592 718	603 453	(10 735)	-2%	603 453
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	23 111	256 463	255 269	1 193	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	824	8 638	9 037	(399)	-4%	9 037
Debt impairment		13 689	9 000	9 000	-	-	9 000	(9 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	70 603	7 149	88 223	70 603	17 620	25%	70 603
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		34 835	24 194	27 146	5	24 850	27 146	(2 296)	-8%	27 146
Contracted services		294 507	139 336	196 869	15 947	215 270	196 869	18 401	9%	196 869
Transfers and subsidies		12 891	11 950	11 496	-	11 295	11 496	(201)	-2%	11 496
Other expenditure		113 097	76 716	109 866	7 625	115 435	109 866	5 569	5%	109 866
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		806 034	596 623	689 286	54 662	720 174	689 286	30 888	4%	689 286
Surplus/(Deficit)		(143 612)	6 219	(85 833)	(49 645)	(127 457)	(85 833)	(41 623)	0	(85 833)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	613 658	-	466 279	613 658	(147 379)	(0)	613 658
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	527 825	(49 645)	338 823	527 825			527 825
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825

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	541 618 148	416 730 890
Total Capital Financing	580 277 001	541 618 148	416 730 890

The capital expenditure amounts to **R416.7 million** which is **77%** of the capital budget, after a period of **twelve months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	234 009 565	195 397 137
Regional Bulk Infrastructure (RBIG)	222 531 000	193 505 218	139 802 204
Water services infrastructure Grant (WSIG)	110 000 000	95 652 174	66 037 394
Rural Roads Asset Managemnt Systems Grant	2 416 000	2 092 870	1 426 520
Indonsa Grant	834 000	725 217	253 204
KwamaJomela Grant	9 600 320	8 348 104	6 552 206
Other Assets	5 385 000	7 285 000	7 262 225
Total Operating Expenditure	589 877 320	541 618 148	416 730 890

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)	239 111 000	269 111 000	225 461 214
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	160 818 023
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	74 591 889
Rural Roads Asset Managemnt Systems Grant	2 416 000	2 416 000	1 640 498
KwamaJomela Grant	9 600 320	9 600 320	7 483 561
Total Capital Grant Expenditure	583 658 320	613 658 320	469 995 186

Overall capital grant expenditure is sitting at **77%** of the approved capital budget, **MIG** is sitting at **84%**, **RBIG** at **72%**, **WSIG** at **68%**, **RAMS** at **68%** and **Majomela** at **78%**.

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 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	-	6 594	6 700	(106)	-2%	6 700
Vote 02 - Corporate Services		3 216	-	160	-	135	160	(25)	-16%	160
Vote 03 - Finance		1 402	385	385	-	533	385	148	39%	385
Vote 04 - Community Development		3 869	834	9 073	-	6 805	9 073	(2 268)	-25%	9 073
Vote 05 - Planning & Wsa		333 171	574 058	525 300	842	402 663	525 300	(122 637)	-23%	525 300
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	-	-	-	-	-	-	-
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	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Total Capital Expenditure		341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 245	-	7 262	7 245	17	0%	7 245
Executive and council		-	3 500	6 700	-	6 594	6 700	(106)	-2%	6 700
Finance and administration		4 482	385	545	-	668	545	123	23%	545
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	725	-	253	725	(472)	-65%	725
Community and social services		547	834	725	-	253	725	(472)	-65%	725
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	10 441	-	7 979	10 441	(2 462)	-24%	10 441
Planning and development		3 322	2 416	10 441	-	7 979	10 441	(2 462)	-24%	10 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	523 207	842	401 237	523 207	(121 970)	-23%	523 207
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	523 207	842	401 237	523 207	(121 970)	-23%	523 207
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Funded by:										
National Government		333 171	574 058	525 260	842	402 663	525 260	(122 597)	-23%	525 260
Provincial Government		3 869	834	9 073	-	6 805	9 073	(2 268)	-25%	9 073
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		337 040	574 892	534 333	842	409 469	534 333	(124 864)	-23%	534 333
Borrowing	6									
Internally generated funds		4 617	5 385	7 285	-	7 262	7 285	(23)	0%	7 285
Total Capital Funding		341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618

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 2021/2022 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 - M12 June

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	4 543	50 880	54 491	(3 611)	-7%	54 491
Investment revenue	3 226	6 000	6 000	201	3 661	6 000	(2 339)	-39%	6 000
Transfers and subsidies	577 833	541 399	542 010	-	536 805	542 010	(5 206)	-1%	542 010
Other own revenue	28 599	1 443	952	273	1 372	952	420	44%	952
Total Revenue (excluding capital transfers and contributions)	662 422	602 842	603 453	5 016	592 718	603 453	(10 735)	-2%	603 453
Employee costs	241 953	255 269	255 269	23 111	256 463	255 269	1 193	0%	255 269
Remuneration of Councillors	8 489	8 537	9 037	824	8 638	9 037	(399)	-4%	9 037
Depreciation & asset impairment	84 156	71 620	70 603	7 149	88 223	70 603	17 620	25%	70 603
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	34 835	24 194	27 146	5	24 850	27 146	(2 296)	-8%	27 146
Transfers and subsidies	12 891	11 950	11 496	-	11 295	11 496	(201)	-2%	11 496
Other expenditure	423 709	225 053	315 735	23 573	330 705	315 735	14 971	5%	315 735
Total Expenditure	806 034	596 623	689 286	54 662	720 174	689 286	30 888	4%	689 286
Surplus/(Deficit)	(143 612)	6 219	(85 833)	(49 645)	(127 457)	(85 833)	(41 623)	48%	(85 833)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 737	574 058	613 658	-	466 279	613 658	###	-24%	613 658
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	527 825	(49 645)	338 823	527 825	(189 003)	-36%	527 825
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	303 125	580 277	527 825	(49 645)	338 823	527 825	(189 003)	-36%	527 825
Capital expenditure & funds sources									
Capital expenditure	341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Capital transfers recognised	337 040	574 892	534 333	842	409 469	534 333	(124 864)	-23%	534 333
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 617	5 385	7 285	-	7 262	7 285	(23)	-0%	7 285
Total sources of capital funds	341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Financial position									
Total current assets	1 354 931	213 923	145 018	-	125 867	-	-	-	145 018
Total non current assets	4 189 098	5 150 898	4 480 845	-	4 517 606	-	-	-	4 480 845
Total current liabilities	336 856	185 415	220 477	-	263 395	-	-	-	220 477
Total non current liabilities	33 042	47 047	33 904	-	33 904	-	-	-	33 904
Community wealth/Equity	3 733 949	4 552 082	3 843 581	-	4 396 003	-	-	-	3 843 581
Cash flows									
Net cash from (used) operating	801 255	639 282	748 334	-	462 705	748 334	285 629	38%	748 334
Net cash from (used) investing	(395 419)	(580 277)	(541 618)	-	(415 889)	(541 618)	(125 729)	23%	(541 618)
Net cash from (used) financing	(21)	13	(13)	2	(3 621)	(3 633)	(12)	0%	(3 633)
Cash/cash equivalents at the month/year end	418 105	134 221	226 767	-	63 254	203 083	139 829	69%	203 083
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	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	433	530 299	536 733	(6 434)	-1%	536 733
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		597 246	536 634	536 733	433	530 299	536 733	(6 434)	-1%	536 733
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 921	2 511	2 021	-	1 056	2 021	(966)	-48%	2 021
Community and social services		1 911	1 911	2 011	-	1 056	2 011	(956)	-48%	2 011
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10	600	10	-	-	10	(10)	-100%	10
<i>Economic and environmental services</i>		6 204	2 416	12 016	-	8 621	12 016	(3 395)	-28%	12 016
Planning and development		6 204	2 416	12 016	-	8 621	12 016	(3 395)	-28%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		502 599	635 339	665 830	4 583	518 523	665 830	(147 307)	-22%	665 830
Energy sources		-	-	-	-	-	-	-	-	-
Water management		491 074	624 339	653 525	3 406	505 935	653 525	(147 590)	-23%	653 525
Waste water management		11 525	11 000	12 305	1 177	12 587	12 305	283	2%	12 305
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1 189	-	511	-	498	511	(13)	-2%	511
Total Revenue - Functional	2	1 109 159	1 176 900	1 217 111	5 016	1 058 997	1 217 111	(158 115)	-13%	1 217 111
Expenditure - Functional										
<i>Governance and administration</i>		223 075	180 684	224 589	14 411	217 991	224 589	(6 598)	-3%	224 589
Executive and council		48 383	43 476	52 164	3 799	52 663	52 164	499	1%	52 164
Finance and administration		174 692	137 208	172 425	10 612	165 329	172 425	(7 096)	-4%	172 425
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 419	24 007	25 532	2 296	24 228	25 532	(1 303)	-5%	25 532
Community and social services		7 084	12 000	13 656	846	12 660	13 656	(996)	-7%	13 656
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 336	12 007	11 876	1 450	11 568	11 876	(308)	-3%	11 876
<i>Economic and environmental services</i>		19 889	28 693	27 511	1 542	22 227	27 511	(5 284)	-19%	27 511
Planning and development		19 889	28 693	27 511	1 542	22 227	27 511	(5 284)	-19%	27 511
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		536 133	355 280	403 473	35 844	447 759	403 473	44 286	11%	403 473
Energy sources		-	-	-	-	-	-	-	-	-
Water management		532 418	350 523	398 687	35 489	443 929	398 687	45 242	11%	398 687
Waste water management		3 716	4 757	4 787	355	3 830	4 787	(956)	-20%	4 787
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 517	7 958	8 181	569	7 968	8 181	(213)	-3%	8 181
Total Expenditure - Functional	3	806 034	596 623	689 286	54 662	720 174	689 286	30 888	4%	689 286
Surplus/ (Deficit) for the year		303 125	580 277	527 825	(49 645)	338 823	527 825	(189 003)	-36%	527 825

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	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	151	448	315	134	42.5%	315
Vote 03 - Finance		596 641	536 634	536 418	282	529 851	536 418	(6 568)	-1.2%	536 418
Vote 04 - Community Development		6 931	2 511	12 132	-	8 535	12 132	(3 598)	-29.7%	12 132
Vote 05 - Planning & Wsa		452 177	583 670	613 670	-	468 910	613 670	(144 760)	-23.6%	613 670
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 280	43 085	42 271	3 406	38 666	42 271	(3 606)	-8.5%	42 271
Vote 09 - Waste Water		11 525	11 000	12 305	1 177	12 587	12 305	283	2.3%	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	1 217 111	5 016	1 058 997	1 217 111	(158 115)	-13.0%	1 217 111
Expenditure by Vote	1									
Vote 01 - Council		48 383	43 476	52 164	3 799	52 663	52 164	499	1.0%	52 164
Vote 02 - Corporate Services		99 575	81 077	107 058	8 017	112 839	107 058	5 781	5.4%	107 058
Vote 03 - Finance		74 015	59 575	65 681	2 852	53 471	65 681	(12 210)	-18.6%	65 681
Vote 04 - Community Development		38 011	42 485	46 508	3 235	43 077	46 508	(3 431)	-7.4%	46 508
Vote 05 - Planning & Wsa		66 164	23 884	23 940	1 645	19 065	23 940	(4 875)	-20.4%	23 940
Vote 06 - Technical Services		7 640	2 549	2 964	847	7 504	2 964	4 540	153.2%	2 964
Vote 07 - Water Purification		55 905	36 662	39 528	3 464	48 810	39 528	9 282	23.5%	39 528
Vote 08 - Water Distribution		412 626	302 157	346 656	30 446	378 914	346 656	32 259	9.3%	346 656
Vote 09 - Waste Water		3 716	4 757	4 787	355	3 830	4 787	(956)	-20.0%	4 787
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	806 034	596 623	689 286	54 662	720 174	689 286	30 888	4.5%	689 286
Surplus/ (Deficit) for the year	2	303 125	580 277	527 825	(49 645)	338 823	527 825	(189 003)	-35.8%	527 825

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 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	3 380	38 378	42 186	(3 808)	-9%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 163	12 502	12 305	198	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	17	195	183	12	6%	183
Interest earned - external investments		3 226	6 000	6 000	201	3 661	6 000	(2 339)	-39%	6 000
Interest earned - outstanding debtors		29	85	85	26	288	85	203	239%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	78	202	48	154	320%	48
Licences and permits		10	10	10	-	-	10	(10)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	542 010	-	536 805	542 010	(5 206)	-1%	542 010
Other revenue		662	500	625	152	647	625	22	3%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 453	5 016	592 718	603 453	(10 735)	-2%	603 453
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	23 111	256 463	255 269	1 193	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	824	8 638	9 037	(399)	-4%	9 037
Debt impairment		13 689	9 000	9 000	-	-	9 000	(9 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	70 603	7 149	88 223	70 603	17 620	25%	70 603
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	27 146	5	24 850	27 146	(2 296)	-8%	27 146
Contracted services		294 507	139 336	196 869	15 947	215 270	196 869	18 401	9%	196 869
Transfers and subsidies		12 891	11 950	11 496	-	11 295	11 496	(201)	-2%	11 496
Other expenditure		113 097	76 716	109 866	7 625	115 435	109 866	5 569	5%	109 866
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	689 286	54 662	720 174	689 286	30 888	4%	689 286
Surplus/(Deficit)		(143 612)	6 219	(85 833)	(49 645)	(127 457)	(85 833)	(41 623)	0	(85 833)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	613 658	-	466 279	613 658	(147 379)	(0)	613 658
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	527 825	(49 645)	338 823	527 825			527 825
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	527 825	(49 645)	338 823	527 825			527 825

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	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	-	6 594	6 700	(106)	-2%	6 700
Vote 02 - Corporate Services		3 216	-	160	-	135	160	(25)	-16%	160
Vote 03 - Finance		1 402	385	385	-	533	385	148	39%	385
Vote 04 - Community Development		3 869	834	9 073	-	6 805	9 073	(2 268)	-25%	9 073
Vote 05 - Planning & Wsa		333 171	574 058	525 300	842	402 663	525 300	(122 637)	-23%	525 300
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	-	-	-	-	-	-	-
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	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Total Capital Expenditure		341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 245	-	7 262	7 245	17	0%	7 245
Executive and council		-	3 500	6 700	-	6 594	6 700	(106)	-2%	6 700
Finance and administration		4 482	385	545	-	668	545	123	23%	545
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	725	-	253	725	(472)	-65%	725
Community and social services		547	834	725	-	253	725	(472)	-65%	725
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	10 441	-	7 979	10 441	(2 462)	-24%	10 441
Planning and development		3 322	2 416	10 441	-	7 979	10 441	(2 462)	-24%	10 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	523 207	842	401 237	523 207	(121 970)	-23%	523 207
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	523 207	842	401 237	523 207	(121 970)	-23%	523 207
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618
Funded by:										
National Government		333 171	574 058	525 260	842	402 663	525 260	(122 597)	-23%	525 260
Provincial Government		3 869	834	9 073	-	6 805	9 073	(2 268)	-25%	9 073
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		337 040	574 892	534 333	842	409 469	534 333	(124 864)	-23%	534 333
Borrowing	6									
Internally generated funds		4 617	5 385	7 285	-	7 262	7 285	(23)	0%	7 285
Total Capital Funding		341 658	580 277	541 618	842	416 731	541 618	(124 887)	-23%	541 618

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	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	72 676	500 790	72 676
Call investment deposits		(470 000)	–	–	(480 000)	–
Consumer debtors		37 956	37 620	40 164	55 788	40 164
Other debtors		50 395	37 768	27 854	50 383	27 854
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 140	4 324	4 324	9 510	4 324
Total current assets		1 354 931	213 923	145 018	136 470	145 018
Non current assets						
Long-term receivables		–	–	–	–	–
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		4 189 066	5 147 398	4 474 098	4 510 996	4 474 098
Biological						
Intangible		32	–	46	16	46
Other non-current assets		–	3 500	6 700	6 594	6 700
Total non current assets		4 189 098	5 150 898	4 480 845	4 517 606	4 480 845
TOTAL ASSETS		5 544 029	5 364 821	4 625 863	4 654 076	4 625 863
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(208)	–
Consumer deposits		3 633	3 620	3 633	3 621	3 633
Trade and other payables		330 449	180 518	215 088	268 694	215 088
Provisions		2 774	1 278	1 755	1 755	1 755
Total current liabilities		336 856	185 415	220 477	273 863	220 477
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		33 042	47 047	33 904	33 904	33 904
Total non current liabilities		33 042	47 047	33 904	33 904	33 904
TOTAL LIABILITIES		369 899	232 462	254 381	307 767	254 381
NET ASSETS	2	5 174 130	5 132 359	4 371 482	4 346 310	4 371 482
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 733 949	4 552 082	3 843 581	4 396 003	3 843 581
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 733 949	4 552 082	3 843 581	4 396 003	3 843 581

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 **30 June 2022 R20.7 million.**

Call Investments Deposits

The Municipality has an investmet balance of **R0.**

Consumer debtors

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R55.7 million.** Debtors age analysis as per section 2.1 debtors' analysis is **R176 million.** Consumer debtors amounts to **R171.29 million** and the balance of **R4.77 million** is for Other Debtors (Shared services).

Gross Consumer debtors	R171.29 million
Less Impairment	(R115.59 million)
Net Consumer Debtors	R55.7 million

Classification of Consumer Debtors per Service type

Water Debtors	R45.1 million
Sanitation Debtors	R10.05 million
Property Rentals Debtors	R71.9 thousand
Other Consumer debtors	R472 thousand
Total	R55.7 million

➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R45.1 million**.
Water debtors are amounts owed by consumers for water services billed.

Gross Water Debtors	R132.6 million
Less Impairment	(R87.5 million)
Net Water Debtors	R45.1 million

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R10.05 million**.
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R38.15 million
Less Impairment	(R28.1 million)
Net Sanitation Debtors	R10.05 million

➤ **Property Rentals Debtors**

These are debtors accumulated from property rentals.

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R472 thousand**, these are sundry debtors.

Gross Other Debtors	R481 thousand
Less Impairment	(R9.3 thousand)
Net Other Debtors	R478 thousand

Classification of Consumer Debtors per Customer group

Households	R32.6 million
Commercial/Businesses	R15.3 million
Organs of State (excl shared services of R4.77 mill)	R7.9 million
Total	R55.7 million

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

Gross Households debtors	R148.1 million
Less Impairment	(R115.5 million)
Net Household debtors	R32.6 million

Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R50.3 million**.

VAT Receivable	R21.4 million
Deposits Made	R17.1 million
Refunds & under/over banking	R8.3 million
Overpayments/Accrued Income/UIFW Expenditure	R2.15 million
Prepaid Expenses	R1.15 million
Insurance claims	R80.4 thousand

Total **R50.3 million**

➤ **VAT Receivable**

VAT Receivable amount to **R21.4 million**, this is the amount raised when input VAT is recognized less output VAT collected.

➤ **Deposits Made**

Deposits made amount to **R17.1 million**, this amount include Eskom deposits, Federal Air Deposits, Andrew Miller & Associates, and Stowell Deposits.

Eskom Deposits	R16.1 million
Federal Air Deposit	R689 thousand
Stowell Deposit	R200 thousand
Nongoma office	R2 thousand
Andrew Miller & Associates	R200 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 Nongoma. Adrew Miller & Associates Deposit is the amount paid as a security deposit when Adrew Miller & Associates was first contracted.

➤ **Refunds & under/over banking**

Refunds & under/over banking amount to **R8.3 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and under/over banking.

Shared services debtors	R4.77 million
under/over banking	R3.5 million

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 **R2.15 million**, these are payments made by the Municipality to be recovered and income expected to be received by the Municipality.

Overpayments	R785 thousand
Fruitless Expenditure to be recovered	R1.33 million
Accrued Income – Asset Disposal	R36.9 thousand

Overpayments include an amount of R4.7 million which has been provided for impairment 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, 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 R785.3 thousand is for Enduneni Constructors (R783 thousand), Lindani Catering (R1.9 thousand).

Fruitless expenditure to be recovered amounting to R1.33 million resulted from a claim of standing time due to (service provider) consultant negligence.

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

➤ **Prepaid Expense**

Prepaid Expense amounts to **R1.15 million**. Prepaid expense is made up of prepaid electricity.

➤ **Insurance Claims**

Insurance Claims amounts to **R80.4 thousand**. This amount consist of an outstanding claim from Indwe Insurance.

Inventory

The current level of inventory is **R9.5 million**. Inventory include water stock, consumable stores, materials and supplies.

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 **R4.51 billion**.

Opening balance	R4.19 billion
Additions (C5)	R416.7 million
Depreciation (C4)	(R88.2 million)
Closing Balance	R4.51 billion

Intangible

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R16 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 **R3.62 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 **R268 million**.

Trade Creditors	R14.6 million
Unspent Conditional Grants	R147.59 million
Retention	R41.7 million
Sessions	R267.6 thousand
Department of Water & Sanitation	R30.1 million
Output VAT	R23.1 million
Leave accrued	R17.9 million
Bonus accrued	R4.67 million
Advance Payments	R2.68 million
Fleet Suspense account	(R7.9 million)
Biometric system	(R6.4 million)
Salary Suspense Accounts	R128.9 thousand
Deceased Employees	R81.1 thousand
Outstanding Payments	R435.1 thousand
Closing Balance	R268 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 **R4.3 billion**

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

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	50 532	3 311	46 514	50 532	(4 018)	-8%	50 532
Other revenue		1 051 926	1 358	127 066	45 672	1 094 632	127 066	967 566	761%	127 066
Transfers and Subsidies - Operational		575 689	541 399	541 399	(4 405)	532 328	541 399	(9 071)	-2%	541 399
Transfers and Subsidies - Capital		446 416	574 058	611 879	-	611 879	611 879	-		611 879
Interest		1 571	6 000	6 000	201	3 661	6 000	(2 339)	-39%	6 000
Dividends								-		
Payments										
Suppliers and employees		(1 311 883)	(516 333)	(588 541)	(35 580)	(1 817 111)	(588 541)	#####	-209%	(588 541)
Finance charges								-		
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		801 255	639 282	748 334	9 199	471 904	748 334	276 430	37%	748 334
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)	(541 618)	(842)	(416 731)	(541 618)	(124 887)	23%	(541 618)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(395 419)	(580 277)	(541 618)	(842)	(416 731)	(541 618)	(124 887)	23%	(541 618)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(21)	13	(13)	2	(3 621)	(3 633)	12	0%	(3 633)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21)	13	(13)	2	(3 621)	(3 633)	(12)	0%	(3 633)
NET INCREASE/ (DECREASE) IN CASH HELD		405 815	59 018	206 703	8 359	51 552	203 083			203 083
Cash/cash equivalents at beginning:		12 290	75 203	20 064	-	20 058				
Cash/cash equivalents at month/year end:		418 105	134 221	226 767		71 610	203 083			203 083

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 **R50.5 million** on service charges, this estimated collection is 93% of what the Municipality has budgeted to bill. In determining the collection rate previous years have also been considered. The Municipality has collected **R46.5 million** to date, which is **92%** of the budgeted collection. From the year-to-date billing, **93%** 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 **R647 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 **R536.4 million**.

Equitable share	R524.6 million
Finance Management Grant	R1.2 million
Expanded public works program	R9.6 million
Indonsa Grant	R955.5 thousand
TOTAL	R536.4 million

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 **R611.8 million**.

Municipal Infrastructure Grant	R269.11 million
Regional Bulk Infrastructure Grant	R222.5 million
Water services Infrastructure grant	R110 million
Rural Road asset Management grant	R2.4 million
KwamaJomela Grant	R7.8 million

TOTAL

R611.8 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 **R3.6 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 **R416.7 million**, the capital expenditure is excluding VAT portion.

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 30 June 2022

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

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	8 037	3 036	2 961	2 329	2 942	2 011	15 086	96 135	132 538	118 504		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	2 210	765	693	612	663	544	3 175	29 494	38 156	34 488		28 109
Receivables from Exchange Transactions - Waste Management	1600												
Receivables from Exchange Transactions - Property Rental Debtors	1700	39	8	8	6	5	5	0		71	15		
Interest on Arrear Debtor Accounts	1810	198	11	11		10	10	61	186	488	268		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	501	20	88	653	3 502		61	11	4 834	4 226		
Total By Income Source	2000	10 985	3 840	3 761	3 599	7 122	2 570	18 384	125 826	176 087	157 501	-	115 589
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 746	635	667	1 021	4 125	30	2 217	196	12 637	7 589		
Commercial	2300	1 795	453	571	301	524	294	1 922	9 446	15 305	12 487		
Households	2400	5 444	2 752	2 523	2 278	2 473	2 246	14 245	116 184	148 145	137 425		115 589
Other	2500												
Total By Customer Group	2600	10 985	3 840	3 761	3 599	7 122	2 570	18 384	125 826	176 087	157 501	-	115 589

Total debtors' amount to **R176 million**, which is an increase of **R23 million** from the opening balance of **R153 million** in July 2021. The debtors over 90 days amount to **R157.5 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, it appears the Municipality is not close in meeting this target and intervention is recommended as a matter of urgency.

2.2. CREDITORS ANALYSIS

Creditors age analysis as at 30 June 2022

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

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										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

2.3. INVESTMENT PORTFOLIO

Investments as at 30 June 2022

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

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 *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
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		N/A	N/A	N/A	50 000	(50 000)			-
Zululand District Municipality - NEDBANK		N/A	call account	Yes	Fixed	0.05	N/A	N/A	N/A	25 000	(25 000)			-
Zululand District Municipality - NEDBANK		N/A	call account	Yes	Fixed	0.05	N/A	N/A	N/A	55 000	(55 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed	0.495	N/A	N/A	N/A	25 000	(25 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed	0.05	N/A	N/A	N/A	25 000	(25 000)			-
Municipality sub-total										480 000	(480 000)	-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									480 000	(480 000)	-	-	-

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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		574 733	539 488	539 488	-	535 251	539 488	(4 237)	-0.8%	539 488
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		564 272	524 645	524 645	-	524 645	524 645	-	0.0%	524 645
Expanded Public Works Programme Integrated Grant		9 261	9 612	9 612	-	9 612	9 612	-	0.0%	9 612
Local Government Financial Management Grant		1 200	1 200	1 200	-	994	1 200	(206)	-17.2%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	-	4 031	(4 031)	-100.0%	4 031
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 100	1 911	2 522	-	1 554	2 522	(968)	-38.4%	2 522
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 100	1 911	2 522	-	1 554	2 522	(968)	-38.4%	2 522
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	542 010	-	536 805	542 010	(5 206)	-1.0%	542 010
Capital Transfers and Grants										
National Government:		442 916	574 058	604 058	-	459 298	604 058	(144 760)	-24.0%	604 058
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		221 235	239 111	269 111	-	222 248	269 111	(46 863)	-17.4%	269 111
Regional Bulk Infrastructure Grant		113 798	222 531	222 531	-	160 818	222 531	(61 713)	-27.7%	222 531
Rural Road Asset Management Systems Grant		2 383	2 416	2 416	-	1 640	2 416	(776)	-32.1%	2 416
Water Services Infrastructure Grant		105 500	110 000	110 000	-	74 592	110 000	(35 408)	-32.2%	110 000
Provincial Government:		3 821	-	9 600	-	6 981	9 600	(2 619)	-27.3%	9 600
Infrastructure Grant		3 821	-	9 600	-	6 981	9 600	(2 619)	-27.3%	9 600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	446 737	574 058	613 658	-	466 279	613 658	(147 379)	-24.0%	613 658
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 024 570	1 115 457	1 155 668	-	1 003 084	1 155 668	(152 585)	-13.2%	1 155 668

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	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	616 806	47 469	637 845	616 806	21 038	3.4%	616 806
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		655 292	500 083	601 644	45 207	610 944	601 644	9 300	1.5%	601 644
Expanded Public Works Programme Integrated Grant		11 272	9 612	9 795	2 171	24 299	9 795	14 504	148.1%	9 795
Local Government Financial Management Grant		1 290	1 200	1 277	81	1 075	1 277	(202)	-15.8%	1 277
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		51 660	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 083	10	1 527	4 083	(2 556)	-62.6%	4 083
Rural Road Asset Management Systems Grant		2 072	-	8	-	-	8	(8)	-100.0%	8
Water Services Infrastructure Grant		2 507	-	-	-	-	-	-	-	-
Provincial Government:		1 615	1 077	1 877	44	1 789	1 877	(88)	-4.7%	1 877
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		1 615	1 077	1 877	44	1 789	1 877	(88)	-4.7%	1 877
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	618 683	47 513	639 633	618 683	20 950	3.4%	618 683
Capital expenditure of Transfers and Grants										
National Government:		333 171	574 058	525 260	842	402 663	525 260	(122 597)	-23.3%	525 260
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		142 240	239 111	234 010	1 016	195 397	234 010	(38 612)	-16.5%	234 010
Regional Bulk Infrastructure Grant		99 680	222 531	193 505	(866)	139 802	193 505	(53 703)	-27.8%	193 505
Rural Road Asset Management Systems Grant		-	2 416	2 093	-	1 427	2 093	(666)	-31.8%	2 093
Water Services Infrastructure Grant		91 251	110 000	95 652	693	66 037	95 652	(29 615)	-31.0%	95 652
Provincial Government:		3 869	834	9 073	-	6 805	9 073	(2 268)	-25.0%	9 073
Infrastructure Grant		3 869	834	9 073	-	6 805	9 073	(2 268)	-25.0%	9 073
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		337 040	574 892	534 333	842	409 469	534 333	(124 864)	-23.4%	534 333
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 062 749	1 090 895	1 153 016	48 355	1 049 102	1 153 016	(103 914)	-9.0%	1 153 016

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)		269 354	256 651
Spatial Development Framework (Roll over From 2020/2021)		249 558	241 770
Kwamajomela Manufacturing Grant (Roll over From 2020/2021)		1 779 320	1 779 320
Total Operating Grant Expenditure	-	2 298 232	2 277 741

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

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		269	-	257	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	-	257	13	4.7%
Capital expenditure of Approved Roll-overs						
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	-	2 036	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 - M12 June

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	47	514	416	97	23%	416
Medical Aid Contributions		75	206	206	2	44	206	(161)	-78%	206
Motor Vehicle Allowance		1 932	1 867	1 867	177	1 773	1 867	(94)	-5%	1 867
Cellphone Allowance		688	694	694	64	710	694	17	2%	694
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 311	5 355	5 855	532	5 597	5 855	(258)	-4%	5 855
Sub Total - Councillors		8 489	8 537	9 037	824	8 638	9 037	(399)	-4%	9 037
% increase	4		0.6%	6.5%						6.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 136	6 570	6 570	382	5 027	6 570	(1 543)	-23%	6 570
Pension and UIF Contributions		9	66	66	1	10	66	(56)	-86%	66
Medical Aid Contributions		97	57	57	-	48	57	(10)	-17%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 551	1 592	1 592	77	1 210	1 592	(383)	-24%	1 592
Cellphone Allowance		144	71	71	17	191	71	120	168%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		249	215	215	15	203	215	(12)	-5%	215
Payments in lieu of leave		324	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 511	8 571	8 571	492	6 689	8 571	(1 882)	-22%	8 571
% increase	4		0.7%	0.7%						0.7%
Other Municipal Staff										
Basic Salaries and Wages		151 163	175 275	175 275	14 390	172 420	175 275	(2 855)	-2%	175 275
Pension and UIF Contributions		19 592	22 634	22 634	2 174	22 998	22 634	365	2%	22 634
Medical Aid Contributions		12 590	13 569	13 569	1 181	13 624	13 569	54	0%	13 569
Overtime		54	1 130	1 130	-	(29)	1 130	(1 158)	-103%	1 130
Performance Bonus		10 711	11 670	11 670	1 859	10 935	11 670	(735)	-6%	11 670
Motor Vehicle Allowance		6 999	7 578	7 578	850	8 702	7 578	1 123	15%	7 578
Cellphone Allowance		533	706	706	60	663	706	(42)	-6%	706
Housing Allowances		1 219	1 256	1 256	137	1 379	1 256	124	10%	1 256
Other benefits and allowances		17 525	11 781	11 781	853	15 270	11 781	3 489	30%	11 781
Payments in lieu of leave		4 630	-	-	1 057	2 495	-	2 495	#DIV/0!	-
Long service awards		2 246	-	-	57	1 317	-	1 317	#DIV/0!	-
Post-retirement benefit obligations	2	6 182	1 100	1 100	-	-	1 100	(1 100)	-100%	1 100
Sub Total - Other Municipal Staff		233 443	246 698	246 698	22 619	249 774	246 698	3 076	1%	246 698
% increase	4		5.7%	5.7%						5.7%
Total Parent Municipality		250 442	263 807	264 307	23 935	265 101	264 307	794	0%	264 307

No board member fees have been budgeted and incurred, the Municipality has no active entities.

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

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
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		250 442	263 807	264 307	23 935	265 101	264 307	794	0%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 269	23 111	256 463	255 269	1 193	0%	255 269

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
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	-9%	This is the amounts billed on customers for water used, the year-to-date actual is R38.3 million, which is below year-to-date budget of R42.1 million. A variance of R3.8 million or 9% is observed.	
	Service charges - sanitation revenue	2%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R12.5 million which is above year to date budget of R12.3 million. A variance of R198 thousand or 2% is observed.	
	Service charges - refuse revenue			
	Rental of facilities and equipment		Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R195 thousand which is below year-to-date budget of R183 thousand. A variance of R12 thousand or 6% is observed	
	Interest earned - external investments	6%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R3.6 million, which is below year-to-date budget of R6 million. A variance of R2.3 million or 39% is observed.	
	Interest earned - outstanding debtors	-39%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R288 thousand, which is above to year-to-date budget of R85 thousand. The variance of R203 thousand or 239% is observed	
	Dividends received	239%		
	Fines, penalties and forfeits	320%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R202 thousand, the year-to-date budget is R48 thousand. A variance of R154 thousand or 320% is observed.	
	Licences and permits	-100%	This amount is for health certificates issued, the year-to-date actual is R0, the year-to-date budget is R10 thousand. A variance of R10 thousand or 100% is observed.	
	Agency services			
	Transfers and subsidies	-1%	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 R536.6 million, which is above year-to-date budget of R542.7 million. A variance of R5.2 million or 1% is observed.	
	Other revenue	3%	Other revenue includes amounts for tender fees, skills development levy refund, and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R647 thousand, which is above year-to-date budget of R625 thousand. A variance of R22 thousand or 3% is observed.	
		3%		

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
2	Expenditure By Type			
	Employee related costs	0%	Employee related costs year to date actual is R256.4 million, the year-to-date budget is R255.2 million, a variance of R1.1 million or less than 1% is observed.	
	Remuneration of councillors	-4%	Remuneration of Councillors year to date actual is R8.6 million, the year-to-date budget is R9 million, a variance of R399 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	25%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R88.2 million. The year-to-date budget is R70.6 million. A variance of R17.6 million or 25% is observed.	
	Finance charges			
	Bulk purchases - electricity		The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity.	
	Inventory consumed	-8%	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery), water stock, materials and supplies, the year to date actual is R24.8 million, the year-to-date budget is R27.1 million, a variance of R2.2 million or 8% is observed	
	Contracted services	9%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R215.2 million and the year-to-date budget is R196.8 million, a variance of R18.4 million or 9% is observed.	
	Transfers and subsidies	-2%	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 R11.2 million, the year-to-date budget is R11.4 million, a variance of R201 thousand or 2% is observed.	
	Other expenditure	5%	Other expenditure year to date actual is R115.4 million, the year-to-date budget is R109.8 million, a variance of R5.5 million or 5% is observed.	
	Losses			
3	Capital Expenditure			
	Client elected not to populate this sheet			
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	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	32 052	360 584	418 399	57 814	13.8%	62%
April	39 946	48 356	32 756	48 451	409 035	451 155	42 120	9.3%	0
May	20 366	48 356	47 756	6 853	415 889	498 912	83 023	16.6%	0
June	(30 093)	48 356	42 706	842	416 731	541 618	124 887	23.1%	0
Total Capital expenditure	341 444	580 277	541 618	416 731					

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 - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		333 171	574 058	525 260	842	402 663	525 260	122 597	23.3%	525 260
Roads Infrastructure		-	2 416	2 093	-	1 427	2 093	666	31.8%	2 093
Roads		-	2 416	2 093	-	1 427	2 093	666	31.8%	2 093
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	489 291	842	371 668	489 291	117 623	24.0%	489 291
Dams and Weirs										
Boreholes		2 246	-	-	5 033	5 033	-	(5 033)	#DIV/0!	-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		84 365	239 571	76 032	(866)	72 932	76 032	3 100	4.1%	76 032
Bulk Mains		149 318	146 848	265 076	(4 250)	165 630	265 076	99 446	37.5%	265 076
Distribution		97 242	148 235	148 183	925	128 073	148 183	20 111	13.6%	148 183
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	36 987	33 876	-	29 568	33 876	4 307	12.7%	33 876
Pump Station										
Reticulation		-	36 987	33 876	-	29 568	33 876	4 307	12.7%	33 876
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										
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines										
Rail Structures										

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		3 322	-	8 348	-	6 552	8 348	1 796	21.5%	8 348
Community Facilities		3 322	-	8 348	-	6 552	8 348	1 796	21.5%	8 348
Halls								-		
Centres		3 322	-	8 348	-	6 552	8 348	1 796	21.5%	8 348
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria								-		
Police								-		
PurIs								-		
Public Open Space								-		
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities								-		
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares								-		
Heritage assets		-	3 500	6 700	-	6 594	6 700	106	1.6%	6 700
Monuments								-		
Historic Buildings								-		
Works of Art		-	3 500	6 700	-	6 594	6 700	106	1.6%	6 700
Conservation Areas								-		
Other Heritage								-		

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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									
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		-	-	17	-	-	17	17	100.0%	17
Servitudes										
Licences and Rights		-	-	17	-	-	17	17	100.0%	17
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	17	-	-	17	17	100.0%	17
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 402	135	433	-	576	433	(143)	-32.9%	433
Computer Equipment		1 402	135	433	-	576	433	(143)	-32.9%	433
Furniture and Office Equipment		257	250	152	-	92	152	60	39.3%	152
Furniture and Office Equipment		257	250	152	-	92	152	60	39.3%	152
Machinery and Equipment		662	2 334	708	-	253	708	455	64.2%	708
Machinery and Equipment		662	2 334	708	-	253	708	455	64.2%	708
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	541 618	842	416 731	541 618	124 887	23.1%	541 618

2.10. OTHER SUPPORTING DOCUMENTS

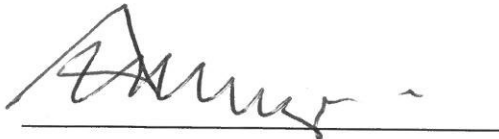
No other financial information outside of information contained in Schedule C is available

2.11. IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12. MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, **R.N. Hlongwa**, 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.



R.N Hlongwa
Acting Municipal Manager
Zululand District Municipality (DC26)

Date: 07/07/20