

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

31 OCTOBER 2021

MFMA S71 REPORT

2021/2022 FINANCIAL YEAR

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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	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	602 842 000	252 679 408
Total Operating Expenditure	596 622 999	258 253 978
Surplus/(Deficit)	6 219 001	-5 574 569

Operating revenue Performance

Total operating revenue generated by the Municipality as at **31 October 2021** is **R252.6 million** which is **42%** of the approved total operating revenue, 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 **R13 million**, which is **5%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **31 October 2021** is **R258.2 million** which is **43%** of the approved operating expenditure budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

Capital Expenditure and Funding

Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	YTD ACTUAL
Total Capital Expenditure	580 277 001	183 322 961
Total Capital Financing	580 277 001	183 322 961

Total Capital Expenditure as at **31 October 2021** is **R183.3 million** which is **32%** of the approved capital budget. Capital expenditure is explained by source in Section 1.6 Capital Expenditure and Funding.

Major Variances between actuals and year to date budget

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

On Revenue there seem to be major variances between year-to-date budget and year to date actual, these variances are on interest on investments, Service charges, Fines, penalties and forfeits, and transfers and subsidies, this is due to that some revenue streams will tap in the upcoming months in the financial year.

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

The Financial Performance indicate a deficit of **R5.5 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) - M04 October

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		44 957	43 000	43 000	(189)	9 911	14 333	(4 423)	-31%	43 000
Service charges - sanitation revenue		11 117	11 000	11 000	34	3 125	3 667	(542)	-15%	11 000
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	210	-	46	70	(24)	-34%	210
Interest earned - external investments		3 226	6 000	6 000	546	1 635	2 000	(365)	-18%	6 000
Interest earned - outstanding debtors		29	85	85	-	21	28	(8)	-27%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	638	15	21	213	(192)	-90%	638
Licences and permits		10	10	10	-	-	3	(3)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 399	11 313	237 736	180 466	57 270	32%	541 399
Other revenue		662	500	500	37	185	167	18	11%	500
Gains		20 175	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		665 731	602 842	602 842	11 755	252 679	200 947	51 732	26%	602 842

The year-to-date actual indicates operating revenue of **R252.6 million** for **four months**. The total revenue to-date represents **42%** 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 **R9.9 million**, which is below year-to-date budget of **R14.3 million**. A variance of **R4.4 million** or **31%** 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 **R3.1 million** which is above year to date budget of **R3.6 million**. A variance of **R542 thousand** or **15%** 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 **R46 thousand** which is below year-to-date budget of **R70 thousand**. A variance of **R24 thousand** or **34%** is observed.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R1.6 million**, which is below year-to-date budget of **R2 million**. A variance of **R365 thousand** or **27%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R21 thousand**, which is below year-to-date budget of **R21 thousand**. variance of **R8** or **27%** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R21 thousand**, the year-to-date budget is **R213 thousand**. A variance of **R192 thousand** or **90%** 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 **R2 thousand**. A variance of **R2 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 **R237.7 million**, which is above year-to-date budget of **R180.4 million**. A variance of **R57 million** or **32%** is observed.

Other revenue

Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is **R185 thousand**, which is above year-to-date budget of **R167 thousand**. A variance of **R18 thousand** or **11%** is observed.

1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	22 342	83 554	85 190	(1 636)	-2%	255 769
Remuneration of councillors		8 489	8 537	8 537	716	2 868	2 846	22	1%	8 537
Debt impairment		13 689	9 000	9 000	-	-	3 000	(3 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	19 044	38 088	23 873	14 214	60%	71 620
Finance charges										
Bulk purchases - electricity		26 310	-	-	-	-	-	-		-
Inventory consumed		10 268	24 194	24 204	3 601	4 834	8 066	(3 231)	-40%	24 204
Contracted services		289 996	139 336	145 493	24 853	82 722	47 842	34 879	73%	145 493
Transfers and subsidies		12 891	11 950	8 027	2 982	6 855	3 140	3 714	118%	8 027
Other expenditure		113 562	76 716	73 983	8 573	39 334	24 919	14 415	58%	73 983
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		803 731	596 623	596 633	82 111	258 254	198 876	59 378	30%	596 633

The year-to-date actual indicates spending of **R258.2 million** for **four months**. The total expenditure to date represents **43%** of the approved operational budget.

Employee Related Costs

Employee related costs year to date actual is **R83.5 million**, the year-to-date budget is **R85.1 million**, a variance of **R1.6 million** or **2%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R2.8 million**, the year-to-date budget is **R2.8 million**, a variance of **R22 thousand** or **1%** 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 **R38 million**. The year-to-date budget is **R23.8 million**. A variance of **R14.2 million** or **60%** is observed.

Bulk purchases - electricity

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

Inventory Consumed

Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year-to-date actual is **R4.8 million**, the year-to-date budget is **R8 million**, a variance of **R3.2 million** or **40%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R82.7 million** and the year-to-date budget of **R47.8 million**, a variance of **R34.8 million** or **73%** 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 **R6.8 million**, the year-to-date budget is **R3.1 million**, a variance of **R3.7 million** or **118%** is observed.

Other expenditure

Other expenditure year to date actual is **R39.3 million**, the year-to-date budget is **R24.9 million**, a variance of **R14.4 million** or **58%** 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	YTD ACTUAL
Finance Management	1 200 000	251 331
EPWP Incentive	9 612 000	2 022 843
Art centre Subsidies (Indonsa Grant)	1 911 000	217 756
Municipal Systems Improvement Grant	4 031 000	
Total Operating Grant Expenditure	16 754 000	2 491 930

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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		44 957	43 000	43 000	(189)	9 911	14 333	(4 423)	-31%	43 000
Service charges - water revenue		11 117	11 000	11 000	34	3 125	3 667	(542)	-15%	11 000
Service charges - sanitation revenue										
Service charges - refuse revenue										
Rental of facilities and equipment		179	210	210	-	46	70	(24)	-34%	210
Interest earned - external investments		3 226	6 000	6 000	546	1 635	2 000	(365)	-18%	6 000
Interest earned - outstanding debtors		29	85	85	-	21	28	(8)	-27%	85
Dividends received										
Fines, penalties and forfeits		7 543	638	638	15	21	213	(192)	-90%	638
Licences and permits		10	10	10	-	-	3	(3)	-100%	10
Agency services										
Transfers and subsidies		577 833	541 399	541 399	11 313	237 736	180 466	57 270	32%	541 399
Other revenue		662	500	500	37	185	167	18	11%	500
Gains		20 175	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		665 731	602 842	602 842	11 755	252 679	200 947	51 732	26%	602 842
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	22 342	83 554	85 190	(1 636)	-2%	255 769
Remuneration of councillors		8 489	8 537	8 537	716	2 868	2 846	22	1%	8 537
Debt impairment		13 689	9 000	9 000	-	-	3 000	(3 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	19 044	38 088	23 873	14 214	60%	71 620
Finance charges										
Bulk purchases - electricity		26 310	-	-	-	-	-	-		-
Inventory consumed		10 268	24 194	24 204	3 601	4 834	8 066	(3 231)	-40%	24 204
Contracted services		289 996	139 336	145 493	24 853	82 722	47 842	34 879	73%	145 493
Transfers and subsidies		12 891	11 950	8 027	2 982	6 855	3 140	3 714	118%	8 027
Other expenditure		113 562	76 716	73 983	8 573	39 334	24 919	14 415	58%	73 983
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		803 731	596 623	596 633	82 111	258 254	198 876	59 378	30%	596 633
Surplus/(Deficit)		(138 000)	6 219	6 209	(70 356)	(5 575)	2 071	(7 646)	(0)	6 209
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	574 058	93 252	180 081	191 353	(11 272)	(0)	574 058
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Taxation										
Surplus/(Deficit) after taxation		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		308 737	580 277	580 267	22 896	174 506	193 424			580 267

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	YTD ACTUAL
Total Capital Expenditure	580 277 001	183 322 961
Total Capital Financing	580 277 001	183 322 961

The capital expenditure amounts to **R183.3 million** which is **32%** of the capital budget, after a period of **four months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	99 358 938
Regional Bulk Infrastructure (RBIG)	222 531 000	42 358 791
Water services infrastructure Grant (WSIG)	110 000 000	34 434 666
Rural Roads Asset Managemnt Systems Grant	2 416 000	469 750
Indonsa Grant	834 000	
KwamaJomela Grant	9 600 320	3 265 557
Other Assets	5 385 000	3 435 259
Total Operating Expenditure	589 877 320	183 322 961

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	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	113 605 333
Regional Bulk Infrastructure (RBIG)	222 531 000	48 199 543
Water services infrastructure Grant (WSIG)	110 000 000	39 185 648
Rural Roads Asset Managemnt Systems Grant	2 416 000	540 213
KwamaJomela Grant	9 600 320	3 755 391
Total Capital Grant Expenditure	583 658 320	205 286 128

Overall capital grant expenditure is sitting at **35%** of the approved capital budget, **MIG** is sitting at **48%**, **RBIG** at **22%**, **WSIG** at **36%**, **RAMS** at **22%** and Kwamajomela grant at **39%**

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	4 800	678	3 312	1 167	2 146	184%	4 800
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	-	123	128	(6)	-4%	385
Vote 04 - Community Development		3 869	834	10 202	686	3 266	2 364	901	38%	10 202
Vote 05 - Planning & Wsa		333 171	574 058	499 181	40 379	176 622	170 932	5 690	3%	499 181
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	500	(500)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Total Capital Expenditure		341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	5 185	678	3 435	1 295	2 140	165%	5 185
Executive and council		-	3 500	4 800	678	3 312	1 167	2 146	184%	4 800
Finance and administration		4 482	385	385	-	123	128	(6)	-4%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	-	-	270	(270)	-100%	834
Community and social services		547	834	834	-	-	270	(270)	-100%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	11 469	1 155	3 735	2 813	922	33%	11 469
Planning and development		3 322	2 416	11 469	1 155	3 735	2 813	922	33%	11 469
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	497 280	39 910	176 152	170 712	5 440	3%	497 280
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	497 280	39 910	176 152	170 712	5 440	3%	497 280
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Funded by:										
National Government		333 171	574 058	499 181	40 379	176 622	170 932	5 690	3%	499 181
Provincial Government		3 869	834	10 202	686	3 266	2 364	901	38%	10 202
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	509 383	41 065	179 888	173 296	6 592	4%	509 383
Borrowing	6									
Internally generated funds		4 617	5 385	5 385	678	3 435	1 795	1 640	91%	5 385
Total Capital Funding		341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768

1.7 IN-YEAR BUDGET TABLES

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

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

Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M04 October

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	56 074	54 000	54 000	(156)	13 035	18 000	(4 965)	-28%	54 000
Investment revenue	3 226	6 000	6 000	546	1 635	2 000	(365)	-18%	6 000
Transfers and subsidies	577 833	541 399	541 399	11 313	237 736	180 466	57 270	32%	541 399
Other own revenue	28 599	1 443	1 443	52	272	481	(209)	-43%	1 443
Total Revenue (excluding capital transfers and contributions)	665 731	602 842	602 842	11 755	252 679	200 947	51 732	26%	602 842
Employee costs	241 953	255 269	255 769	22 342	83 554	85 190	(1 636)	-2%	255 769
Remuneration of Councillors	8 489	8 537	8 537	716	2 868	2 846	22	1%	8 537
Depreciation & asset impairment	84 156	71 620	71 620	19 044	38 088	23 873	14 214	60%	71 620
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	36 578	24 194	24 204	3 601	4 834	8 066	(3 231)	-40%	24 204
Transfers and subsidies	12 891	11 950	8 027	2 982	6 855	3 140	3 714	118%	8 027
Other expenditure	419 664	225 053	228 476	33 426	122 056	75 761	46 295	61%	228 476
Total Expenditure	803 731	596 623	596 633	82 111	258 254	198 876	59 378	30%	596 633
Surplus/(Deficit)	(138 000)	6 219	6 209	(70 356)	(5 575)	2 071	(7 646)	-369%	6 209
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 737	574 058	574 058	93 252	180 081	191 353	###	-6%	574 058
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	308 737	580 277	580 267	22 896	174 506	193 424	(18 918)	-10%	580 267
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	308 737	580 277	580 267	22 896	174 506	193 424	(18 918)	-10%	580 267
Capital expenditure & funds sources									
Capital expenditure	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Capital transfers recognised	337 040	574 892	509 383	41 065	179 888	173 296	6 592	4%	509 383
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 617	5 385	5 385	678	3 435	1 795	1 640	91%	5 385
Total sources of capital funds	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Financial position									
Total current assets	1 352 730	213 923	289 032		147 584				289 032
Total non current assets	4 189 098	5 150 898	5 085 389		4 334 333				5 085 389
Total current liabilities	307 236	185 415	185 415		251 941				185 415
Total non current liabilities	33 042	47 047	47 047		33 042				47 047
Community wealth/Equity	3 743 267	4 552 082	4 552 082		4 196 952				4 552 082
Cash flows									
Net cash from (used) operating	802 022	639 282	639 282	(28 471)	309 992	213 094	(96 899)	-45%	639 282
Net cash from (used) investing	(395 419)	(580 277)	(580 277)	(41 743)	(183 323)	(193 426)	(10 103)	5%	(580 277)
Net cash from (used) financing	(21)	13	-	(8)	(3 619)	(1 207)	2 412	-200%	(3 620)
Cash/cash equivalents at the month/year end	418 872	134 221	134 208	-	143 109	18 462	(124 647)	-675%	55 385
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) - M04 October

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	536 634	1 135	221 020	178 878	42 142	24%	536 634
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		597 246	536 634	536 634	1 135	221 020	178 878	42 142	24%	536 634
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 921	2 511	2 511	-	-	837	(837)	-100%	2 511
Community and social services		1 911	1 911	1 911	-	-	637	(637)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10	600	600	-	-	200	(200)	-100%	600
<i>Economic and environmental services</i>		6 204	2 416	2 416	10 169	18 980	805	18 175	2257%	2 416
Planning and development		6 204	2 416	2 416	10 169	18 980	805	18 175	2257%	2 416
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		505 908	635 339	635 339	93 704	192 760	211 780	(19 020)	-9%	635 339
Energy sources		-	-	-	-	-	-	-	-	-
Water management		494 780	624 339	624 339	93 658	189 617	208 113	(18 496)	-9%	624 339
Waste water management		11 128	11 000	11 000	46	3 143	3 667	(524)	-14%	11 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1 189	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 112 468	1 176 900	1 176 900	105 008	432 760	392 300	40 460	10%	1 176 900
Expenditure - Functional										
<i>Governance and administration</i>		223 532	180 684	182 264	18 964	76 558	60 575	15 983	26%	182 264
Executive and council		48 383	43 476	44 726	5 740	19 573	14 662	4 911	33%	44 726
Finance and administration		175 149	137 208	137 538	13 224	56 985	45 913	11 072	24%	137 538
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 419	24 007	24 082	2 399	7 418	8 017	(600)	-7%	24 082
Community and social services		7 084	12 000	12 075	1 424	3 749	4 015	(266)	-7%	12 075
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 336	12 007	12 007	976	3 669	4 002	(334)	-8%	12 007
<i>Economic and environmental services</i>		19 889	28 693	26 998	3 771	8 795	9 194	(399)	-4%	26 998
Planning and development		19 889	28 693	26 998	3 771	8 795	9 194	(399)	-4%	26 998
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		533 373	355 280	355 280	56 222	162 854	118 427	44 427	38%	355 280
Energy sources		-	-	-	-	-	-	-	-	-
Water management		529 657	350 523	350 523	55 869	161 540	116 841	44 698	38%	350 523
Waste water management		3 716	4 757	4 757	353	1 314	1 586	(272)	-17%	4 757
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 517	7 958	8 008	755	2 629	2 663	(34)	-1%	8 008
Total Expenditure - Functional	3	803 731	596 623	596 633	82 111	258 254	198 876	59 378	30%	596 633
Surplus (Deficit) for the year		308 737	580 277	580 267	22 896	174 506	193 424	(18 918)	-10%	580 267

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) - M04 October

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	-	-	-	-	-	-	-	-
Vote 03 - Finance		596 641	536 634	536 634	1 135	221 020	178 878	42 142	23.6%	536 634
Vote 04 - Community Development		6 931	2 511	2 511	9 629	18 440	837	17 603	2103.1%	2 511
Vote 05 - Planning & Wsa		452 177	583 670	583 670	94 387	180 226	194 557	(14 331)	-7.4%	583 670
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		44 986	43 085	43 085	(189)	9 931	14 362	(4 430)	-30.8%	43 085
Vote 09 - Waste Water		11 128	11 000	11 000	46	3 143	3 667	(524)	-14.3%	11 000
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 112 468	1 176 900	1 176 900	105 008	432 760	392 300	40 460	10.3%	1 176 900
Expenditure by Vote	1									
Vote 01 - Council		48 383	43 476	44 726	5 740	19 573	14 662	4 911	33.5%	44 726
Vote 02 - Corporate Services		99 840	81 077	81 127	9 841	39 462	27 036	12 427	46.0%	81 127
Vote 03 - Finance		74 207	59 575	60 335	4 136	19 206	20 089	(883)	-4.4%	60 335
Vote 04 - Community Development		38 011	42 485	40 485	5 701	14 700	13 762	938	6.8%	40 485
Vote 05 - Planning & Wsa		66 164	23 884	23 834	1 371	4 377	7 952	(3 574)	-45.0%	23 834
Vote 06 - Technical Services		7 640	2 549	2 549	936	2 179	850	1 329	156.4%	2 549
Vote 07 - Water Purification		55 905	36 662	39 062	4 422	17 280	12 488	4 793	38.4%	39 062
Vote 08 - Water Distribution		409 866	302 157	299 757	49 611	140 162	100 452	39 710	39.5%	299 757
Vote 09 - Waste Water		3 716	4 757	4 757	353	1 314	1 586	(272)	-17.1%	4 757
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	803 731	596 623	596 633	82 111	258 254	198 876	59 378	29.9%	596 633
Surplus/ (Deficit) for the year	2	308 737	580 277	580 267	22 896	174 506	193 424	(18 918)	-9.8%	580 267

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) - M04 October

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		44 957	43 000	43 000	(189)	9 911	14 333	(4 423)	-31%	43 000
Service charges - sanitation revenue		11 117	11 000	11 000	34	3 125	3 667	(542)	-15%	11 000
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	210	-	46	70	(24)	-34%	210
Interest earned - external investments		3 226	6 000	6 000	546	1 635	2 000	(365)	-18%	6 000
Interest earned - outstanding debtors		29	85	85	-	21	28	(8)	-27%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	638	15	21	213	(192)	-90%	638
Licences and permits		10	10	10	-	-	3	(3)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 399	11 313	237 736	180 466	57 270	32%	541 399
Other revenue		662	500	500	37	185	167	18	11%	500
Gains		20 175	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		665 731	602 842	602 842	11 755	252 679	200 947	51 732	26%	602 842
Expenditure By Type										
Employee related costs		241 953	255 269	255 769	22 342	83 554	85 190	(1 636)	-2%	255 769
Remuneration of councillors		8 489	8 537	8 537	716	2 868	2 846	22	1%	8 537
Debt impairment		13 689	9 000	9 000	-	-	3 000	(3 000)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	19 044	38 088	23 873	14 214	60%	71 620
Finance charges								-		
Bulk purchases - electricity		26 310	-	-	-	-	-	-		-
Inventory consumed		10 268	24 194	24 204	3 601	4 834	8 066	(3 231)	-40%	24 204
Contracted services		289 996	139 336	145 493	24 853	82 722	47 842	34 879	73%	145 493
Transfers and subsidies		12 891	11 950	8 027	2 982	6 855	3 140	3 714	118%	8 027
Other expenditure		113 562	76 716	73 983	8 573	39 334	24 919	14 415	58%	73 983
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		803 731	596 623	596 633	82 111	258 254	198 876	59 378	30%	596 633
Surplus/(Deficit)		(138 000)	6 219	6 209	(70 356)	(5 575)	2 071	(7 646)	(0)	6 209
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	574 058	93 252	180 081	191 353	(11 272)	(0)	574 058
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		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Taxation								-		
Surplus/(Deficit) after taxation		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		308 737	580 277	580 267	22 896	174 506	193 424			580 267
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		308 737	580 277	580 267	22 896	174 506	193 424			580 267

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) - M04 October

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	4 800	678	3 312	1 167	2 146	184%	4 800
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	-	123	128	(6)	-4%	385
Vote 04 - Community Development		3 869	834	10 202	686	3 266	2 364	901	38%	10 202
Vote 05 - Planning & Wsa		333 171	574 058	499 181	40 379	176 622	170 932	5 690	3%	499 181
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	500	(500)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Total Capital Expenditure		341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	5 185	678	3 435	1 295	2 140	165%	5 185
Executive and council		-	3 500	4 800	678	3 312	1 167	2 146	184%	4 800
Finance and administration		4 482	385	385	-	123	128	(6)	-4%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	-	-	270	(270)	-100%	834
Community and social services		547	834	834	-	-	270	(270)	-100%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	11 469	1 155	3 735	2 813	922	33%	11 469
Planning and development		3 322	2 416	11 469	1 155	3 735	2 813	922	33%	11 469
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	497 280	39 910	176 152	170 712	5 440	3%	497 280
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	497 280	39 910	176 152	170 712	5 440	3%	497 280
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768
Funded by:										
National Government		333 171	574 058	499 181	40 379	176 622	170 932	5 690	3%	499 181
Provincial Government		3 869	834	10 202	686	3 266	2 364	901	38%	10 202
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	509 383	41 065	179 888	173 296	6 592	4%	509 383
Borrowing	6									
Internally generated funds		4 617	5 385	5 385	678	3 435	1 795	1 640	91%	5 385
Total Capital Funding		341 658	580 277	514 768	41 743	183 323	175 091	8 232	5%	514 768

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 - M04 October

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	134 211	339 124	134 211
Call investment deposits		(470 000)	–	–	(300 000)	–
Consumer debtors		37 956	37 620	37 620	39 211	37 620
Other debtors		48 193	37 768	112 877	60 982	112 877
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 140	4 324	4 324	8 268	4 324
Total current assets		1 352 730	213 923	289 032	147 584	289 032
Non current assets						
Long-term receivables		–	–	–	–	–
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		4 189 066	5 147 398	5 080 569	4 330 990	5 080 569
Biological						
Intangible		32	–	20	31	20
Other non-current assets		–	3 500	4 800	3 312	4 800
Total non current assets		4 189 098	5 150 898	5 085 389	4 334 333	5 085 389
TOTAL ASSETS		5 541 828	5 364 821	5 374 421	4 481 917	5 374 421
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 633	3 620	3 620	3 619	3 620
Trade and other payables		300 829	180 518	180 518	245 705	180 518
Provisions		2 774	1 278	1 278	2 617	1 278
Total current liabilities		307 236	185 415	185 415	251 941	185 415
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		33 042	47 047	47 047	33 042	47 047
Total non current liabilities		33 042	47 047	47 047	33 042	47 047
TOTAL LIABILITIES		340 278	232 462	232 462	284 983	232 462
NET ASSETS	2	5 201 550	5 132 359	5 141 959	4 196 934	5 141 959
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 743 267	4 552 082	4 552 082	4 196 952	4 552 082
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 743 267	4 552 082	4 552 082	4 196 952	4 552 082

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 **31 October 2021** minus **R10 million**.

Call Investments Deposits

The municipality has investments of **R50 million**.

Consumer debtors

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R39.2 million**.

Water Debtors	R32.4 million
Sanitation Debtors	R6.3 million
Property Rentals Debtors	R63.9 thousand
Other Consumer debtors	R236.9 thousand

Total **R39.2 million**

➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R32.4 million**.
Water debtors are amounts owed by consumers for water services billed.

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R6.3 million**.
Sanitation debtors are amounts owed by consumers for sewer services billed.

➤ **Property Rentals Debtors**

These are debtors accumulated from property rentals

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R236.9 thousand**, these are sundry debtors.

Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R60.9 million**.

VAT Receivable	R34.8 million
Deposits Made	R16.6 million
Refunds & under/over banking	R5 million
Overpayments/Accrued Income/UIFW Expenditure	R3.1 million
Prepaid Expenses	R1.1 million
Insurance claims	R80.4 thousand
Accruals	R64.6 thousand
Total	R60.9 million

➤ **VAT Receivable**

VAT Receivable amount to **R34.8 million**, this is the amount raised when input VAT is recognized less output VAT collected.

➤ **Deposits Made**

Deposits made amount to **R16.6 million**, this amount include Eskom deposits, Federal Air Deposits and Stowell Deposits.

Eskom Deposits	R15.7 million
Federal Air Deposit	R689 thousand
Stowell Deposit	R200 thousand
Vryheid office	R6 thousand

Eskom deposits are amounts held by Eskom as security for all accounts the Municipality has with Eskom. Security deposits are paid when the Municipality opens a new electricity account with Eskom. Federal Air Deposits is the amount paid as a security deposit when Federal Air was first contracted, Stowell Deposit is the amount paid as a security deposit when Stowell was first contracted, and deposit for office space rented in Vryheid

➤ **Refunds & under/over banking**

Refunds & under/over banking amount to **R4.8 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking.

Shared services debtors	R5 million
under/over banking	R8.1 thousand

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

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

Overpayments/Accrued Income/UIFW Expenditure amount to **R3.1 million**, these are payments made by the Municipality to be recovered and income expected to be received by the Municipality.

Overpayments	R794.4 thousand
Fruitless Expenditure to be recovered	R1.3 million
Accrued Income – Indonsa Grant	R955.5 thousand
Accrued Income – Asset Disposal	R36 thousand

Overpayments include an amount of R4.7 million which has been provided for to be written-off because they are likely to be irrecoverable, those amounts are for Department of Water and sanitation amounting to R2.7 million, Amanzi Ichweba amounting to R1.4 million, Lindani Catering amounting to R1.9 thousand, BP Drakensburg amounting to R136.8 thousand, Tracker amounting to R134.2 thousand, World Focus amounting to R284.2 thousand. The balance for overpayments of R794.4 thousand is for Enduneni Constructors.

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

Accrued Income – Indonsa Grant is the amount outstanding from the department of arts and culture for the Grant Gazetted in 2020/2021 financial year, and Accrued Income – Asset Disposal is the amount to be received from the actioner of assets disposed by the Municipality.

Inventory

The current level of inventory is **R8.2 million**. Inventory include water stock and consumable stores.

NON-CURRENT ASSETS

Long term receivables

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

Property plant and equipment

Property plant and equipment is the infrastructure and immovable assets owned by the municipality which the municipality uses to provide services to communities. The balance of Property plant and equipment include current year capital acquisition from table C5 and depreciation from table C4, the carrying value of all asset owned by the municipality is **R4.3 billion**.

Opening balance	R4.1 billion
Additions	R183.3 million
Depreciation	(R38 million)
Closing Balance	R4.3 billion

Intangible

Intangible assets include software licenses owned by the Municipality, the current balance of intangible assets is **R31 999**.

CURRENT AND NON-CURRENT LIABILITIES

Consumer deposits

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

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. This amount includes unspent conditional grants. Trade and other payables are **R245.7 million**.

Unpent Conditional Grants	R120.1 million
Retention	R46.4 million
Department of Water & Sanitation	R30.1 million
Output VAT	R22.2 million
Leave accrued	R17.9 million
Bonus accrued	R4.6 million
Creditors	R3 million
Advance Payments	R2.4 million
Fleet Suspense account	(R2 million)
Other creditors	R697.4 thousand
Salary Suspense Account	(R264 thousand)
Deceased Employees	R81.1 thousand
Unpaid cheques	(R100 thousand)
Closing Balance	R245.7 million

Current Provisions

Current provisions amount to **R2.6 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	R2.3 million

Non-current Provisions

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

Post Retirement benefit (Medical aid)	R22.2 million
Long Service award	R10.7 million

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 4.1 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges		37 536	32 800	32 800	2 386	13 527	10 933	2 593	24%	32 800
Other revenue		1 051 926	1 358	1 358	58 351	698 464	453	698 012	154200%	1 358
Transfers and Subsidies - Operational		575 689	541 399	541 399	-	223 161	180 466	42 694	24%	541 399
Transfers and Subsidies - Capital		446 416	574 058	574 058	27 179	296 870	191 353	105 517	55%	574 058
Interest		1 571	6 000	6 000	546	1 635	2 000	(365)	-18%	6 000
Dividends										
Payments										
Suppliers and employees		(1 311 116)	(516 333)	(516 333)	(116 934)	(923 665)	(172 111)	751 553	-437%	(516 333)
Finance charges										
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		802 022	639 282	639 282	(28 471)	309 992	213 094	(96 899)	-45%	639 282
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)	(580 277)	(41 743)	(183 323)	(193 426)	(10 103)	5%	(580 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(395 419)	(580 277)	(580 277)	(41 743)	(183 323)	(193 426)	(10 103)	5%	(580 277)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(21)	13	-	(8)	(3 619)	(1 207)	(2 412)	200%	(3 620)
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21)	13	-	(8)	(3 619)	(1 207)	2 412	-200%	(3 620)
NET INCREASE/ (DECREASE) IN CASH HELD		406 582	59 018	59 005	(70 222)	123 050	18 462			55 385
Cash/cash equivalents at beginning:		12 290	75 203	75 203	-	20 058				
Cash/cash equivalents at month/year end:		418 872	134 221	134 208		143 109	18 462			55 385

MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R32.8 million** on service charges, the estimated collection amount is based on the 60% collection rate. The collection rate is also based on previous years actual collection and initiatives the Municipality has taken to improve collection. The Municipality has collected **R13.5 million** to date, which is **41%** of the budgeted collection.

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

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

Other Revenue

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other revenue is higher than expected and not credible, the Municipality is a continuous engagement with the system vendor to resolve population of this line item. Other revenue on table C4 is **R185 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 **R223.1 million**.

Equitable share	R218.6 million
Finance Management Grant	R1.2 million
Expanded public works program	R2.4 million
Indonsa Grant	R955.5 thousand

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received to date, Transfers and subsidies Capital are **R296.8 million**.

Municipal Infrastructure Grant	R163 million
Regional Bulk Infrastructure Grant	R70 million
Water services Infrastructure grant	R35 million
Rural Road asset Management grant	R1.6 million
Kwamajomela grant	R-7.8 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 **R1.6 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 **R183.3 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 highlighted the VAT issue.

Cash and cash equivalents at the end

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 DEBTORS ANALYSIS

Debtors age analysis as at 31 October 2021

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8 735	3 352	2 497	5 053	6 810	1 764	12 990	82 914	124 115	109 530		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	2 039	846	808	599	568	573	2 958	27 139	35 531	31 838		28 109	
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810	22	5	4	27	4	2	16	176	258	226			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	368	15	5	7	13	5	13	3	429	41			
Total By Income Source	2000	11 164	4 218	3 315	5 686	7 395	2 344	15 977	110 233	160 333	141 636		115 589	
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 865	1 189	651	2 281	342	254	1 637	1 423	10 641	5 937			
Commercial	2300	2 081	493	378	546	330	366	1 983	9 466	15 644	12 692			
Households	2400	6 218	2 537	2 285	2 859	6 723	1 724	12 357	99 344	134 048	123 007		115 589	
Other	2500													
Total By Customer Group	2600	11 164	4 218	3 315	5 686	7 395	2 344	15 977	110 233	160 333	141 636		115 589	

2.2 CREDITORS ANALYSIS

Creditors age analysis as at 31 October 2021

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	1 569	3 975	270	2 558						8 372	
Auditor General	0800											
Other	0900											
Total By Customer Type	1000	1 569	3 975	270	2 558						8 372	

2.3 INVESTMENT PORTFOLIO

Investments as at 31 October 2021

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Zululand District Municipality - 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)			-
Municipality sub-total										350 000	(350 000)	-	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									350 000	(350 000)	-	-	-

2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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:										
Operating Transfers and Grants										
National Government:	1,2	574 733	539 488	539 488	3 492	222 094	179 829	42 265	23.5%	539 488
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		564 272	524 645	524 645	-	218 602	174 882	43 720	25.0%	524 645
Expanded Public Works Programme Integrated Grant		9 261	9 612	9 612	2 403	2 403	3 204	(801)	-25.0%	9 612
Local Government Financial Management Grant		1 200	1 200	1 200	549	549	400	149	37.3%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	-	1 344	(1 344)	-100.0%	4 031
Rural Road Asset Management Systems Grant		-	-	-	540	540	-	540	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 100	1 911	1 911	7 821	15 642	637	15 005	2355.6%	1 911
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 100	1 911	1 911	7 821	15 642	637	15 005	2355.6%	1 911
Development Planning and Shared Services		-	-	-	-	-	-	-	-	-
Environmental Grant	4	-	-	-	-	-	-	-	-	-
Tourism Events		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	577 833	541 399	541 399	11 313	237 736	180 466	57 270	31.7%	541 399
Capital Transfers and Grants										
National Government:		442 916	574 058	574 058	91 444	177 283	191 353	(14 070)	-7.4%	574 058
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		221 235	239 111	239 111	44 384	113 585	79 704	33 881	42.5%	239 111
Regional Bulk Infrastructure Grant		113 798	222 531	222 531	19 873	19 873	74 177	(54 304)	-73.2%	222 531
Rural Road Asset Management Systems Grant		2 383	2 416	2 416	-	-	805	(805)	-100.0%	2 416
Water Services Infrastructure Grant		105 500	110 000	110 000	27 187	43 825	36 667	7 158	19.5%	110 000
Provincial Government:		3 821	-	-	1 808	2 798	-	2 798	-	-
Infrastructure Grant		3 821	-	-	1 808	2 798	-	2 798	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	446 737	574 058	574 058	93 252	180 081	191 353	(11 272)	-5.9%	574 058
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 024 570	1 115 457	1 115 457	104 566	417 817	371 819	45 998	12.4%	1 115 457

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 - M04 October

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:		721 791	514 926	514 936	64 448	222 749	171 644	51 105	29.8%	514 936
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		652 989	500 083	500 093	62 528	214 340	166 696	47 643	28.6%	500 093
Expanded Public Works Programme Integrated Grant		11 272	9 612	9 612	1 837	7 689	3 204	4 485	140.0%	9 612
Local Government Financial Management Grant		1 290	1 200	1 200	83	599	400	199	49.8%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		51 660	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	120	1 344	(1 223)	-91.0%	4 031
Rural Road Asset Management Systems Grant		2 072	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 507	-	-	-	-	-	-	-	-
Provincial Government:		1 615	1 077	1 077	40	258	359	(101)	-28.2%	1 077
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		1 615	1 077	1 077	40	258	359	(101)	-28.2%	1 077
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:		723 405	516 003	516 013	64 488	223 006	172 003	51 003	29.7%	516 013
Capital expenditure of Transfers and Grants										
National Government:		333 171	574 058	499 181	40 379	176 622	170 932	5 690	3.3%	499 181
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		142 240	239 111	207 923	22 575	99 359	71 198	28 161	39.6%	207 923
Regional Bulk Infrastructure Grant		99 680	222 531	193 505	3 938	42 359	66 261	(23 902)	-36.1%	193 505
Rural Road Asset Management Systems Grant		-	2 416	2 101	470	470	719	(250)	-34.7%	2 101
Water Services Infrastructure Grant		91 251	110 000	95 652	13 397	34 435	32 754	1 681	5.1%	95 652
Provincial Government:		3 869	834	10 202	686	3 266	2 364	901	38.1%	10 202
Infrastructure Grant		3 869	834	10 202	686	3 266	2 364	901	38.1%	10 202
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		337 040	574 892	509 383	41 065	179 888	173 296	6 592	3.8%	509 383
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 060 446	1 090 895	1 025 396	105 553	402 894	345 299	57 595	16.7%	1 025 396

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	YTD ACTUAL
Tourism Grant (Roll over From 2020/2021)		
Spatial Development Framework (Roll over From 2020/2021)		
Kwamajomela Manufacturing Grant (Roll over From 2020/2021)		1 779 320
Total Operating Grant Expenditure	-	1 779 320

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

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:		511	-	-	(511)	-100.0%
Tourism Grant		269	-	-	(269)	-100.0%
Spatial Development Framework		242	-	-	(242)	-100.0%
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		511	-	-	(511)	-100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Provincial Government:		1 779	-	-	1 779	100.0%
Kwamajomela		1 779	-	-	1 779	100.0%
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		1 779	-	-	1 779	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 290	-	-	1 268	55.4%

2.5 COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		483	416	416	39	155	139	17	12%	416
Medical Aid Contributions		75	206	206	6	23	69	(46)	-67%	206
Motor Vehicle Allowance		1 932	1 867	1 867	164	655	622	33	5%	1 867
Cellphone Allowance		688	694	694	58	231	231	-	-	694
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 311	5 355	5 355	450	1 803	1 785	18	1%	5 355
Sub Total - Councillors		8 489	8 537	8 537	716	2 868	2 846	22	1%	8 537
% increase	4		0.6%	0.6%						0.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 136	6 570	6 570	440	1 759	2 190	(431)	-20%	6 570
Pension and UIF Contributions		9	66	66	1	3	22	(19)	-85%	66
Medical Aid Contributions		97	57	57	5	19	19	(0)	0%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 551	1 592	1 592	111	446	531	(85)	-16%	1 592
Cellphone Allowance		144	71	71	17	66	24	42	177%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		249	215	215	18	71	72	(0)	0%	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	591	2 364	2 857	(493)	-17%	8 571
% increase	4		0.7%	0.7%						0.7%

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Other Municipal Staff										
Basic Salaries and Wages		151 163	175 275	175 775	15 306	56 174	58 525	(2 351)	-4%	175 775
Pension and UIF Contributions		19 592	22 634	22 634	2 104	7 361	7 545	(184)	-2%	22 634
Medical Aid Contributions		12 590	13 569	13 569	1 095	4 324	4 523	(199)	-4%	13 569
Overtime		54	1 130	1 130	-	-	377	(377)	-100%	1 130
Performance Bonus		10 711	11 670	11 670	767	3 522	3 890	(368)	-9%	11 670
Motor Vehicle Allowance		6 999	7 578	7 578	682	2 604	2 526	78	3%	7 578
Cellphone Allowance		533	706	706	54	205	235	(30)	-13%	706
Housing Allowances		1 219	1 256	1 256	106	414	419	(4)	-1%	1 256
Other benefits and allowances		17 525	11 781	11 781	1 592	6 230	3 927	2 303	59%	11 781
Payments in lieu of leave		4 630	-	-	45	62	-	62	#DIV/0!	-
Long service awards		2 246	-	-	-	293	-	293	#DIV/0!	-
Post-retirement benefit obligations	2	6 182	1 100	1 100	-	-	367	(367)	-100%	1 100
Sub Total - Other Municipal Staff		233 443	246 698	247 198	21 751	81 190	82 333	(1 143)	-1%	247 198
% increase	4		5.7%	5.9%						5.9%
Total Parent Municipality		250 442	263 807	264 307	23 058	86 422	88 036	(1 614)	-2%	264 307
Unpaid salary, allowances & benefits in arrears:										

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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
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	23 058	86 422	88 036	(1 614)	-2%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 769	22 342	83 554	85 190	(1 636)	-2%	255 769

No board member fees have been budgeted and incurred

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		250 442	263 807	264 307	21 366	63 363	66 002	(2 639)	-4%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 769	20 649	61 212	63 868	(2 656)	-4%	255 769

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates			
	Service charges - electricity revenue			
	Service charges - water revenue	-31%	This is the amounts billed on customers for water used, the year-to-date actual is R9.9 million, which is below year-to-date budget of R14.3 million. A variance of R4.4 million or 31% is observed.	
	Service charges - sanitation revenue	-15%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R3.1 million which is above year to date budget of R3.6 million. A variance of R542 thousand or 15% is observed.	
	Service charges - refuse revenue			
	Rental of facilities and equipment	-34%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R46 thousand which is below year-to-date budget of R70 thousand. A variance of R24 thousand or 34% is observed.	
	Interest earned - external investments	-18%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R1.6 million, which is below year-to-date budget of R2 million. A variance of R365 thousand or 27% is observed.	
	Interest earned - outstanding debtors	-27%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R21 thousand, which is below year-to-date budget of R21 thousand. variance of R8 or 27% is observed.	
	Dividends received			
	Fines, penalties and forfeits	-90%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R21 thousand, the year-to-date budget is R213 thousand. A variance of R192 thousand or 90% 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 R2 thousand. A variance of R2 thousand or 100% is observed.	
	Agency services			
	Transfers and subsidies	32%	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 R237.7 million, which is above year-to-date budget of R180.4 million. A variance of R57 million or 32% is observed.	
	Other revenue	11%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R185 thousand, which is above year-to-date budget of R167 thousand. A variance of R18 thousand or 11% is observed.	
	Gains			

DC26 Zululand - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	Expenditure By Type			
	Employee related costs	-2%	Employee related costs year to date actual is R83.5 million, the year-to-date budget is R85.1 million, a variance of R1.6 million or 2% is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R2.8 million, the year-to-date budget is R2.8 million, a variance of R22 thousand or 1% 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	60%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R38 million. The year-to-date budget is R23.8 million. A variance of R14.2 million or 60% is observed.	
	Finance charges			
	Bulk purchases - electricity		The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity.	
	Inventory consumed	-40%	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year-to-date actual is R4.8 million, the year-to-date budget is R8 million, a variance of R3.2 million or 40% is observed	
	Contracted services	73%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R82.7 million and the year-to-date budget of R47.8 million, a variance of R34.8 million or 73% is observed.	
	Transfers and subsidies	118%	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 R6.8 million, the year-to-date budget is R3.1 million, a variance of R3.7 million or 118% is observed.	
	Other expenditure	58%	Other expenditure year to date actual is R39.3 million, the year-to-date budget is R24.9 million, a variance of R14.4 million or 58% is observed.	
	Losses			
3	Capital Expenditure			
	Vote 01 - Council	184%	Building of statue	
	Vote 02 - Corporate Services			
	Vote 03 - Finance	-4%		
	Vote 04 - Community Development	38%		
	Vote 05 - Planning & Wsa	3%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			

2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.9 CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	–	–	217 550	–	–	–
December	46 939	48 356	42 460	–	–	260 010	–	–	–
January	2 271	48 356	42 460	–	–	302 470	–	–	–
February	32 701	48 356	42 460	–	–	344 929	–	–	–
March	24 983	48 356	42 460	–	–	387 389	–	–	–
April	39 946	48 356	42 460	–	–	429 849	–	–	–
May	20 366	48 356	42 460	–	–	472 309	–	–	–
June	(30 093)	48 356	42 460	–	–	514 768	–	–	–
Total Capital expenditure	341 444	580 277	514 768	183 323					

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 - M04 October

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		333 171	574 058	499 181	40 379	176 622	170 932	(5 690)	-3.3%	499 181
Roads Infrastructure		-	2 416	2 101	470	470	719	250	34.7%	2 101
Roads		-	2 416	2 101	470	470	719	250	34.7%	2 101
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	464 917	36 395	158 343	159 199	856	0.5%	464 917
Dams and Weirs								-		
Boreholes		2 246	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		84 365	239 571	65 716	5 355	39 733	22 503	(17 230)	-76.6%	65 716
Bulk Mains		149 318	146 848	265 301	15 741	47 708	92 002	44 294	48.1%	265 301
Distribution		97 242	148 235	133 900	15 299	70 902	44 694	(26 208)	-58.6%	133 900
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	36 987	32 163	3 515	17 809	11 013	(6 796)	-61.7%	32 163
Pump Station								-		
Reticulation		-	36 987	32 163	3 515	17 809	11 013	(6 796)	-61.7%	32 163
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								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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										
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	-	9 368	686	3 266	2 094	(1 172)	-55.9%	9 368
Community Facilities		3 322	-	9 368	686	3 266	2 094	(1 172)	-55.9%	9 368
Halls								-		
Centres		3 322	-	9 368	686	3 266	2 094	(1 172)	-55.9%	9 368
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	4 800	678	3 312	1 167	(2 146)	-183.9%	4 800
Monuments								-		
Historic Buildings								-		
Works of Art		-	3 500	4 800	678	3 312	1 167	(2 146)	-183.9%	4 800
Conservation Areas								-		
Other Heritage								-		

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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										
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-		-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets		-	-	20	-	-	2	2	100.0%	20
Servitudes										
Licences and Rights		-	-	20	-	-	2	2	100.0%	20
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	20	-	-	2	2	100.0%	20
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 402	135	135	-	31	45	14	31.5%	135
Computer Equipment		1 402	135	135	-	31	45	14	31.5%	135
Furniture and Office Equipment		257	250	250	-	92	83	(9)	-10.4%	250
Furniture and Office Equipment		257	250	250	-	92	83	(9)	-10.4%	250
Machinery and Equipment		662	2 334	1 014	-	-	768	768	100.0%	1 014
Machinery and Equipment		662	2 334	1 014	-	-	768	768	100.0%	1 014
Transport Assets		2 844	-	-	-	-	-	-		-
Transport Assets		2 844	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	341 658	580 277	514 768	41 743	183 323	175 091	(8 232)	-4.7%	514 768

2.10 OTHER SUPPORTING DOCUMENTS

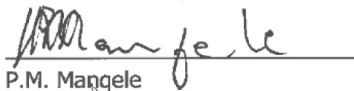
No other financial information outside of information contained in Schedule C is available

2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

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



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

Date: 2021/11/12