

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

31 March 2022

MFMA S71 REPORT

2021/2022 FINANCIAL YEAR

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GLOSSARY

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

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

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

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

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

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

CFO – Chief Financial Officer

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

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

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

FMG – Financial Management Grant

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

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

MSCOA – Municipal Standard Chart of Accounts

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

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

MWIG – Municipal Water Infrastructure Grant

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

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

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

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

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – IN-YEAR REPORT

1.1. MAYORS REPORT

To be attached

1.2. COUNCIL RESOLUTION

The Monthly budget statement review be noted.

1.3. EXECUTIVE SUMMARY

BUDGET PERFORMANCE ANALYSIS

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

Summary Statement of Financial Performance

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	602 842 000	603 353 124	576 686 675
Total Operating Expenditure	596 622 999	595 234 123	559 212 978
Surplus/(Deficit)	6 219 001	8 119 001	17 473 697

Operating Revenue Performance

Total operating revenue generated by the Municipality as at **31 March 2022** is **R576 million** which is **96%** 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 **R37.6 million**, which is **6%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **31 March 2022** is **R559.2 million** which is **94%** of the adjusted operating expenditure budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

Capital Expenditure and Funding

Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	580 277 001	591 777 321	360 584 357
Total Capital Financing	580 277 001	591 777 321	360 584 357

Total Capital Expenditure as at **31 March 2022** is **R360.5 million** which is **61%** of the adjusted capital budget. Capital expenditure is explained by source in Section 1.6 Capital Expenditure and Funding.

Major Variances between actuals and year to date budget`

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

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

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

The Financial Performance indicate a surplus of **R17.4 million**, this means the Municipality was 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) - M09 March

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	3 389	28 516	31 925	(3 409)	-11%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 183	9 174	8 772	402	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	138	147	(9)	-6%	183
Interest earned - external investments		3 226	6 000	6 000	119	2 476	4 500	(2 024)	-45%	6 000
Interest earned - outstanding debtors		29	85	85	11	78	64	15	23%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	22	109	242	(134)	-55%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	133 307	535 662	406 254	129 408	32%	541 910
Other revenue		662	500	625	26	494	425	69	16%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	138 073	576 687	452 336	124 351	27%	603 353

The year-to-date actual indicates operating revenue of **R576 million** for **nine months**, the year-to-date budget is **R452 million**. A variance of **R124 million** or **27%** is observed. The total revenue to-date represents **95%** 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 **R28.5 million**, which is below year-to-date budget of **R31.9 million**. A variance of **R3.4 million** or **11%** 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 **R9.1 million** which is above year to date budget of **R8.7 million**. A variance of **R402 thousand** or **5%** is observed.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is **R138 thousand** which is below year-to-date budget of **R147 thousand**. A variance of **R9 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 **R2.4 million**, which is below year-to-date budget of **R4.5 million**. A variance of **R2 million** or **45%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R78 thousand**, which is above to year-to-date budget of **R64 thousand**. variance of **R15 thousand** or **23%** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R109 thousand**, the year-to-date budget is **R242 thousand**. A variance of **R134 thousand** or **55%** is observed.

Licences and permits

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

Transfers and subsidies

Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2021; and provincial gazette, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.

Transfers and subsidies year to date actual is **R535.6 million**, which is above year-to-date budget of **R406 million**. A variance of **R129 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 **R494 thousand**, which is above year-to-date budget of **R425 thousand**. A variance of **R69 million** or **16%** is observed.

1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
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										
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	21 233	192 374	191 678	695	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	671	6 562	6 528	34	1%	9 037
Debt impairment		13 689	9 000	9 000	-	-	6 750	(6 750)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 047	62 979	53 715	9 265	17%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	22 281	16 701	23 336	16 951	6 385	38%	22 281
Contracted services		294 507	139 336	146 306	8 825	169 457	109 212	60 245	55%	146 306
Transfers and subsidies		12 891	11 950	11 396	50	11 245	8 268	2 977	36%	11 396
Other expenditure		113 097	76 716	71 339	13 380	93 260	53 997	39 263	73%	71 339
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	596 248	67 907	559 213	447 099	112 114	25%	596 248

The year-to-date actual indicates spending of **R559.2 million** for **nine months**. The total expenditure to date represents **94%** of the approved operational budget.

Employee Related Costs

Employee related costs year to date actual is **R192.3 million**, the year-to-date budget is **R191.6 million**, a variance of **R695 thousand** or less than **1%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R6.5 million**, the year-to-date budget is **R6.5 million**, a variance of **R34 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 **R62.9 million**. The year-to-date budget is **R53.7 million**. A variance of **R9.2 million** or **17%** is observed.

Bulk purchases - electricity

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

Inventory Consumed

Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year to date actual is **R23.3 million**, the year-to-date budget is **R16.9 million**, a variance of **R6.3 million** or **38%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R169.4 million** and the year-to-date budget is **R109.2 million**, a variance of **R60 million** or **55%** 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 **R8.2 million**, a variance of **R2.9 million** or **36%** is observed.

Other expenditure

Other expenditure year to date actual is **R93.2 million**, the year-to-date budget is **R53.9 million**, a variance of **R39.2 million** or **73%** 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	906 390
EPWP Incentive	9 612 000	9 612 000	9 612 000
Art centre Subsidies (Indonsa Grant)	1 911 000	1 911 000	1 416 001
Municipal Systems Improvement Grant	4 031 000	4 031 000	620 408
Total Operating Grant Expenditure	16 754 000	16 754 000	12 554 799

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	3 389	28 516	31 925	(3 409)	-11%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 183	9 174	8 772	402	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	138	147	(9)	-6%	183
Interest earned - external investments		3 226	6 000	6 000	119	2 476	4 500	(2 024)	-45%	6 000
Interest earned - outstanding debtors		29	85	85	11	78	64	15	23%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	22	109	242	(134)	-55%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	133 307	535 662	406 254	129 408	32%	541 910
Other revenue		662	500	625	26	494	425	69	16%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	138 073	576 687	452 336	124 351	27%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	21 233	192 374	191 678	695	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	671	6 562	6 528	34	1%	9 037
Debt impairment		13 689	9 000	9 000	-	-	6 750	(6 750)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 047	62 979	53 715	9 265	17%	71 620
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		34 835	24 194	22 281	16 701	23 336	16 951	6 385	38%	22 281
Contracted services		294 507	139 336	146 306	8 825	169 457	109 212	60 245	55%	146 306
Transfers and subsidies		12 891	11 950	11 396	50	11 245	8 268	2 977	36%	11 396
Other expenditure		113 097	76 716	71 339	13 380	93 260	53 997	39 263	73%	71 339
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		806 034	596 623	596 248	67 907	559 213	447 099	112 114	25%	596 248
Surplus/(Deficit)		(143 612)	6 219	7 105	70 167	17 474	5 237	12 237	0	7 105
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	100 938	403 552	434 384	(30 831)	(0)	583 658
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		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	590 763	171 105	421 026	439 620			590 763

1.6. CAPITAL EXPENDITURE AND FUNDING

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

- Government Grants
- Internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	580 277 001	591 777 321	360 584 357
Total Capital Financing	580 277 001	591 777 321	360 584 357

The capital expenditure amounts to **R360.5 million** which is **61%** of the capital budget, after a period of **nine months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	239 111 000	172 098 588
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	112 940 780
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	61 557 048
Rural Roads Asset Managemnt Systems Grant	2 416 000	2 416 000	1 426 520
Indonsa Grant	834 000	834 000	214 215
KwamaJomela Grant	9 600 320	9 600 320	5 241 875
Other Assets	5 385 000	7 285 000	7 105 331
Total Operating Expenditure	589 877 320	591 777 320	360 584 357

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	239 111 000	196 689 595
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	128 940 510
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	70 253 665
Rural Roads Asset Managemnt Systems Grant	2 416 000	2 416 000	1 640 497
KwamaJomela Grant	9 600 320	9 600 320	6 028 156
Total Capital Grant Expenditure	583 658 320	583 658 320	403 552 423

Overall capital grant expenditure is sitting at **69%** of the approved capital budget, **MIG** is sitting at **82%**, **RBIG** at **58%**, **WSIG** at **64%**, **RAMS** at **68%** and **Majomela** at **63%**.

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2020/21			Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	3 500	6 700	-	6 692	4 404	2 289	52%	6 700
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	-	413	289	124	43%	385
Vote 04 - Community Development		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-26%	10 434
Vote 05 - Planning & Wsa		333 171	574 058	574 058	30 966	348 023	406 038	(58 015)	-14%	574 058
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	313	(313)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Total Capital Expenditure		341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 085	-	7 105	4 692	2 413	51%	7 085
Executive and council		-	3 500	6 700	-	6 692	4 404	2 289	52%	6 700
Finance and administration		4 482	385	385	-	413	289	124	43%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	-	214	623	(408)	-66%	834
Community and social services		547	834	834	-	214	623	(408)	-66%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	12 016	1 085	6 668	8 442	(1 774)	-21%	12 016
Planning and development		3 322	2 416	12 016	1 085	6 668	8 442	(1 774)	-21%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	571 842	30 966	346 596	404 642	(58 046)	-14%	571 842
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	571 842	30 966	346 596	404 642	(58 046)	-14%	571 842
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Funded by:										
National Government		333 171	574 058	574 058	30 966	348 023	406 038	(58 015)	-14%	574 058
Provincial Government		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-26%	10 434
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		337 040	574 892	584 492	32 052	353 479	413 394	(59 915)	-14%	584 492
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	-	7 105	5 005	2 101	42%	7 285
Total Capital Funding		341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777

1.7. IN-YEAR BUDGET TABLES

The following part of in-year reporting presented below focuses on monthly budget statement tables as required in terms of regulation 28 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 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 - M09 March

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	4 572	37 690	40 696	(3 007)	-7%	54 491
Investment revenue	3 226	6 000	6 000	119	2 476	4 500	(2 024)	-45%	6 000
Transfers and subsidies	577 833	541 399	541 910	133 307	535 662	406 254	129 408	32%	541 910
Other own revenue	28 599	1 443	952	75	859	886	(27)	-3%	952
Total Revenue (excluding capital transfers and contributions)	662 422	602 842	603 353	138 073	576 687	452 336	124 351	27%	603 353
Employee costs	241 953	255 269	255 269	21 233	192 374	191 678	695	0%	255 269
Remuneration of Councillors	8 489	8 537	9 037	671	6 562	6 528	34	1%	9 037
Depreciation & asset impairment	84 156	71 620	71 620	7 047	62 979	53 715	9 265	17%	71 620
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	34 835	24 194	22 281	16 701	23 336	16 951	6 385	38%	22 281
Transfers and subsidies	12 891	11 950	11 396	50	11 245	8 268	2 977	36%	11 396
Other expenditure	423 709	225 053	226 645	22 205	262 716	169 959	92 757	55%	226 645
Total Expenditure	806 034	596 623	596 248	67 907	559 213	447 099	112 114	25%	596 248
Surplus/(Deficit)	(143 612)	6 219	7 105	70 167	17 474	5 237	12 237	234%	7 105
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 737	574 058	583 658	100 938	403 552	434 384	### ### ..	-7%	583 658
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	303 125	580 277	590 763	171 105	421 026	439 620	(18 594)	-4%	590 763
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	303 125	580 277	590 763	171 105	421 026	439 620	(18 594)	-4%	590 763
Capital expenditure & funds sources									
Capital expenditure	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Capital transfers recognised	337 040	574 892	584 492	32 052	353 479	413 394	(59 915)	-14%	584 492
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 617	5 385	7 285	-	7 105	5 005	2 101	42%	7 285
Total sources of capital funds	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Financial position									
Total current assets	112 550	213 923	163 841	-	307 232	-	-	-	163 841
Total non current assets	4 189 098	5 150 898	4 867 225	-	4 486 703	-	-	-	4 867 225
Total current liabilities	320 750	185 415	237 584	-	331 523	-	-	-	237 584
Total non current liabilities	33 042	47 047	34 153	-	33 904	-	-	-	34 153
Community wealth/Equity	3 733 949	4 552 082	4 167 552	-	4 428 547	-	-	-	4 167 552
Cash flows									
Net cash from (used) operating	801 255	639 282	658 430	164 189	479 784	493 822	14 039	3%	658 430
Net cash from (used) investing	(395 419)	(580 277)	(591 777)	(32 052)	(360 584)	(443 833)	(83 249)	19%	(591 777)
Net cash from (used) financing	(21)	13	(13)	(1)	(3 622)	(2 720)	902	-33%	(3 633)
Cash/cash equivalents at the month/year end	418 105	134 221	86 703	-	135 636	47 269	(88 366)	-187%	63 019
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	12 008	7 683	2 836	2 909	2 788	3 492	21 550	117 416	170 682
Creditors Age Analysis									
Total Creditors	2 239	687	485	4 345	-	-	-	-	7 755

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	131 496	528 745	402 515	126 230	31%	536 733
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		597 246	536 634	536 733	131 496	528 745	402 515	126 230	31%	536 733
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 921	2 511	1 921	-	-	1 647	(1 647)	-100%	1 921
Community and social services		1 911	1 911	1 911	-	-	1 433	(1 433)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10	600	10	-	-	214	(214)	-100%	10
<i>Economic and environmental services</i>		6 204	2 416	12 016	2 567	7 669	5 652	2 017	36%	12 016
Planning and development		6 204	2 416	12 016	2 567	7 669	5 652	2 017	36%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		502 599	635 339	635 830	104 948	443 327	476 701	(33 374)	-7%	635 830
Energy sources		-	-	-	-	-	-	-	-	-
Water management		491 074	624 339	623 525	103 759	434 090	467 929	(33 839)	-7%	623 525
Waste water management		11 525	11 000	12 305	1 190	9 237	8 772	465	5%	12 305
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1 189	-	511	-	498	204	294	144%	511
Total Revenue - Functional	2	1 109 159	1 176 900	1 187 011	239 011	980 239	886 719	93 520	11%	1 187 011
Expenditure - Functional										
<i>Governance and administration</i>		223 075	180 684	188 309	17 944	173 322	140 199	33 122	24%	188 309
Executive and council		48 383	43 476	46 839	5 042	41 591	34 383	7 208	21%	46 839
Finance and administration		174 692	137 208	141 470	12 902	131 731	105 817	25 914	24%	141 470
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 419	24 007	24 690	1 689	17 378	18 069	(691)	-4%	24 690
Community and social services		7 084	12 000	13 071	780	9 152	9 307	(154)	-2%	13 071
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 336	12 007	11 619	909	8 225	8 762	(537)	-6%	11 619
<i>Economic and environmental services</i>		19 889	28 693	26 878	1 397	17 885	20 321	(2 436)	-12%	26 878
Planning and development		19 889	28 693	26 878	1 397	17 885	20 321	(2 436)	-12%	26 878
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		536 133	355 280	348 191	46 207	344 485	262 405	82 079	31%	348 191
Energy sources		-	-	-	-	-	-	-	-	-
Water management		532 418	350 523	343 434	45 941	341 541	258 837	82 703	32%	343 434
Waste water management		3 716	4 757	4 757	266	2 944	3 568	(624)	-17%	4 757
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 517	7 958	8 181	670	6 144	6 104	40	1%	8 181
Total Expenditure - Functional	3	806 034	596 623	596 248	67 907	559 213	447 099	112 114	25%	596 248
Surplus/ (Deficit) for the year		303 125	580 277	590 763	171 105	421 026	439 620	(18 594)	-4%	590 763

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 areas 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) - M09 March

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										
Revenue by Vote	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		605	-	315	-	297	126	171	136.2%	315
Vote 03 - Finance		596 641	536 634	536 418	131 496	528 448	402 389	126 059	31.3%	536 418
Vote 04 - Community Development		6 931	2 511	12 032	1 823	6 527	5 692	835	14.7%	12 032
Vote 05 - Planning & Wsa		452 177	583 670	583 670	101 102	407 136	437 752	(30 616)	-7.0%	583 670
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 280	43 085	42 271	3 401	28 594	31 988	(3 394)	-10.6%	42 271
Vote 09 - Waste Water		11 525	11 000	12 305	1 190	9 237	8 772	465	5.3%	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	1 187 011	239 011	980 239	886 719	93 520	10.5%	1 187 011
Expenditure by Vote	1									
Vote 01 - Council		48 383	43 476	46 839	5 042	41 591	34 383	7 208	21.0%	46 839
Vote 02 - Corporate Services		99 575	81 077	81 131	9 559	88 085	61 069	27 015	44.2%	81 131
Vote 03 - Finance		74 015	59 575	61 681	3 633	43 738	46 041	(2 303)	-5.0%	61 681
Vote 04 - Community Development		38 011	42 485	44 059	2 755	33 547	32 312	1 235	3.8%	44 059
Vote 05 - Planning & Wsa		66 164	23 884	23 501	1 671	14 160	17 755	(3 595)	-20.2%	23 501
Vote 06 - Technical Services		7 640	2 549	2 649	585	5 320	1 975	3 345	169.4%	2 649
Vote 07 - Water Purification		55 905	36 662	39 062	3 753	38 209	29 097	9 112	31.3%	39 062
Vote 08 - Water Distribution		412 626	302 157	292 568	40 643	291 621	220 900	70 721	32.0%	292 568
Vote 09 - Waste Water		3 716	4 757	4 757	266	2 944	3 568	(624)	-17.5%	4 757
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	806 034	596 623	596 248	67 907	559 213	447 099	112 114	25.1%	596 248
Surplus/ (Deficit) for the year	2	303 125	580 277	590 763	171 105	421 026	439 620	(18 594)	-4.2%	590 763

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) - M09 March

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	3 389	28 516	31 925	(3 409)	-11%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 183	9 174	8 772	402	5%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	138	147	(9)	-6%	183
Interest earned - external investments		3 226	6 000	6 000	119	2 476	4 500	(2 024)	-45%	6 000
Interest earned - outstanding debtors		29	85	85	11	78	64	15	23%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	22	109	242	(134)	-55%	48
Licences and permits		10	10	10	-	-	7	(7)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	133 307	535 662	406 254	129 408	32%	541 910
Other revenue		662	500	625	26	494	425	69	16%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	138 073	576 687	452 336	124 351	27%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	21 233	192 374	191 678	695	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	671	6 562	6 528	34	1%	9 037
Debt impairment		13 689	9 000	9 000	-	-	6 750	(6 750)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	7 047	62 979	53 715	9 265	17%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	22 281	16 701	23 336	16 951	6 385	38%	22 281
Contracted services		294 507	139 336	146 306	8 825	169 457	109 212	60 245	55%	146 306
Transfers and subsidies		12 891	11 950	11 396	50	11 245	8 268	2 977	36%	11 396
Other expenditure		113 097	76 716	71 339	13 380	93 260	53 997	39 263	73%	71 339
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	596 248	67 907	559 213	447 099	112 114	25%	596 248
Surplus/(Deficit)		(143 612)	6 219	7 105	70 167	17 474	5 237	12 237	0	7 105
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	100 938	403 552	434 384	(30 831)	(0)	583 658
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Taxation										
Surplus/(Deficit) after taxation		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	590 763	171 105	421 026	439 620			590 763
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	590 763	171 105	421 026	439 620			590 763

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) - M09 March

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	3 500	6 700	-	6 692	4 404	2 289	52%	6 700
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	-	413	289	124	43%	385
Vote 04 - Community Development		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-26%	10 434
Vote 05 - Planning & Wsa		333 171	574 058	574 058	30 966	348 023	406 038	(58 015)	-14%	574 058
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	313	(313)	-100%	200
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Total Capital Expenditure		341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 085	-	7 105	4 692	2 413	51%	7 085
Executive and council		-	3 500	6 700	-	6 692	4 404	2 289	52%	6 700
Finance and administration		4 482	385	385	-	413	289	124	43%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	-	214	623	(408)	-66%	834
Community and social services		547	834	834	-	214	623	(408)	-66%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	12 016	1 085	6 668	8 442	(1 774)	-21%	12 016
Planning and development		3 322	2 416	12 016	1 085	6 668	8 442	(1 774)	-21%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	571 842	30 966	346 596	404 642	(58 046)	-14%	571 842
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	571 842	30 966	346 596	404 642	(58 046)	-14%	571 842
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777
Funded by:										
National Government		333 171	574 058	574 058	30 966	348 023	406 038	(58 015)	-14%	574 058
Provincial Government		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-26%	10 434
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	584 492	32 052	353 479	413 394	(59 915)	-14%	584 492
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	-	7 105	5 005	2 101	42%	7 285
Total Capital Funding		341 658	580 277	591 777	32 052	360 584	418 399	(57 814)	-14%	591 777

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

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M09 March

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		490 058	134 211	86 957	429 125	86 957
Call investment deposits		(470 000)	–	–	(245 000)	–
Consumer debtors		37 956	37 620	42 480	50 531	42 480
Other debtors		50 395	37 768	30 079	63 769	30 079
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 140	4 324	4 324	8 807	4 324
Total current assets		112 550	213 923	163 841	307 232	163 841
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		4 189 066	5 147 398	4 860 505	4 479 991	4 860 505
Biological		–	–	–	–	–
Intangible		32	–	20	19	20
Other non-current assets		–	3 500	6 700	6 692	6 700
Total non current assets		4 189 098	5 150 898	4 867 225	4 486 703	4 867 225
TOTAL ASSETS		4 301 647	5 364 821	5 031 066	4 793 935	5 031 066
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(208)	–
Consumer deposits		3 633	3 620	3 633	3 622	3 633
Trade and other payables		314 343	180 518	231 947	330 166	231 947
Provisions		2 774	1 278	2 004	1 755	2 004
Total current liabilities		320 750	185 415	237 584	335 335	237 584
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		33 042	47 047	34 153	33 904	34 153
Total non current liabilities		33 042	47 047	34 153	33 904	34 153
TOTAL LIABILITIES		353 792	232 462	271 737	369 239	271 737
NET ASSETS	2	3 947 855	5 132 359	4 759 329	4 424 696	4 759 329
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 733 949	4 552 082	4 167 552	4 428 547	4 167 552
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 733 949	4 552 082	4 167 552	4 428 547	4 167 552

MBRR Table C6 - Monthly Budget Statement Financial Position

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

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

CURRENT ASSETS

Cash

Cashbook balance as at **31 March 2022 R429 million.**

Call Investments Deposits

The municipality has no investments.

Consumer debtors

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R50.5 million**. Debtors age analysis as per section 2.1 debtors' analysis is **R170.6 million**. Consumer debtors amounts to **R166.1 million** and the balance of **R4.5 million** is for Other Debtors (Shared services).

Gross Consumer debtors	R166.1 million
Less Impairment	(R115.59 million)
Net Consumer Debtors	R50.5 million

Classification of Consumer Debtors per Service type

Water Debtors	R41.5 million
Sanitation Debtors	R8.7 million
Property Rentals Debtors	R56.5 thousand
Other Consumer debtors	R18.9 thousand
Total	R50.5 million

➤ **Water Debtors**

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

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

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R8.7 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R36.8 million
Less Impairment	(R28.1 million)
Net Sanitation Debtors	R8.7 million

➤ **Property Rentals Debtors**

These are debtors accumulated from property rentals.

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R273.7 thousand**, these are sundry debtors.

Gross Other Debtors	R283 thousand
Less Impairment	(R9.3 thousand)
Net Other Debtors	R273.7 thousand

Classification of Consumer Debtors per Customer group

Households	R27.9 million
Commercial/Businesses	R18.7 million
Organs of State (excl shared services of R4.5 mill)	R3.8 million

Total **R50.4 million**

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

Gross Households debtors	R143.4 million
Less Impairment	(R115.5 million)
Net Household debtors	R27.9 million

Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R63.8 million**.

VAT Receivable	R38.6 million
Deposits Made	R16.98 million
Refunds & under/over banking	R4.5 million
Overpayments/Accrued Income/UIFW Expenditure	R2.4 million
Prepaid Expenses	R1.1 million
Insurance claims	R80.4 thousand
Accruals	R48.6 thousand
Total	R63.8 million

➤ VAT Receivable

VAT Receivable amount to **R38.6 million**, this is the amount raised when input VAT is recognized less output VAT collected.

➤ Deposits Made

Deposits made amount to **R16.98 million**, this amount include Eskom deposits, Federal Air Deposits and Stowell Deposits.

Eskom Deposits	R16 million
Federal Air Deposit	R690 thousand
Stowell Deposit	R200 thousand
Vryheid office	R6 thousand

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

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

➤ **Refunds & under/over banking**

Refunds & under/over banking amount to **R4.5 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking.

Shared services debtors	R4.53 million
under/over banking	R8.1 thousand

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

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

Overpayments/Accrued Income/UIFW Expenditure amount to **R2.4 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	R1.33 million
Accrued Income – Asset Disposal	R36 thousand
Accrued Income – Debt Collector	R242 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 R794.4 thousand is for Enduneni Constructors (R783 thousand), Lindani Catering (R1.9 thousand) and SAMWUMED (R9 thousand).

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

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

➤ **Prepaid Expense**

Prepaid Expense amounts to **R1.1million**. 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.

➤ **Accruals**

Accruals amount to **R48.6 thousand**. Accruals is made up of salary advances and accrued interest.

Inventory

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

NON-CURRENT ASSETS

Long term receivables

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

Property plant and equipment

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

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

Intangible

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R19 thousand**.

CURRENT AND NON-CURRENT LIABILITIES

Borrowings

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

Consumer deposits

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

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. This amount includes unspent conditional grants. Trade and other payables are **R330.1 million**.

Trade Creditors	R59 thousand
Unspent Conditional Grants	R211.3 million
Retention	R43.8 million
Sessions	R267.6 thousand
Department of Water & Sanitation	R30.1 million
Output VAT	R26.1 million
Leave accrued	R17.9 million
Bonus accrued	R4.67 million
Advance Payments	R2.26 million
Fleet Suspense account	(R6.93 million)
Salary Suspense Accounts	(R16.6 thousand)
Deceased Employees	R81.1 thousand
Unpaid cheques	R134 thousand
Closing Balance	R330.1 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 **R4.4 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	43 651	6 698	36 848	32 739	4 110	13%	43 651
Other revenue		1 051 926	1 358	867	103 399	879 255	650	878 605	135122%	867
Transfers and Subsidies - Operational		575 689	541 399	541 399	131 161	536 453	406 049	130 403	32%	541 399
Transfers and Subsidies - Capital		446 416	574 058	581 879	142 531	611 879	436 409	175 470	40%	581 879
Interest		1 571	6 000	6 000	119	2 476	4 500	(2 024)	-45%	6 000
Dividends										
Payments										
Suppliers and employees		(1 311 883)	(516 333)	(515 366)	(219 720)	(1 587 127)	(386 525)	#####	-311%	(515 366)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		801 255	639 282	658 430	164 189	479 784	493 822	14 039	3%	658 430
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(395 419)	(580 277)	(591 777)	(32 052)	(360 584)	(443 833)	(83 249)	19%	(591 777)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(395 419)	(580 277)	(591 777)	(32 052)	(360 584)	(443 833)	(83 249)	19%	(591 777)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(21)	13	(13)	(1)	(3 622)	(2 720)	(902)	33%	(3 633)
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21)	13	(13)	(1)	(3 622)	(2 720)	902	-33%	(3 633)
NET INCREASE/ (DECREASE) IN CASH HELD		405 815	59 018	66 639	132 136	115 577	47 269			63 019
Cash/cash equivalents at beginning:		12 290	75 203	20 064		20 058				
Cash/cash equivalents at month/year end:		418 105	134 221	86 703		135 636	47 269			63 019

MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R43.6 million** on service charges, the estimated collection amount is based on the 80% collection rate. The collection rate is also based on previous years actual collection and initiatives the Municipality has taken to improve collection. The Municipality has collected **R36.8 million** to date, which is **84%** of the budgeted collection. From the year-to-date billing, **97.7%** 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 **R494 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	R661.8 million

Interest

Interest on investment is budgeted at **R6 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Year to date Interest is **R2.47 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 **R360.58 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 highlighted the VAT issue and corrections are being developed.

Cash and cash equivalents at the end

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

PART 2 – SUPPORTING DOCUMENTATION

2.1. DEBTORS ANALYSIS

Debtors age analysis as at 31 March 2022

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 093	3 341	2 222	2 267	2 082	2 796	18 419	88 713	128 933	114 277	-	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	2 137	747	598	627	560	551	3 078	28 518	36 816	33 334	-	28 109
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	11	12	11	10	10	10	41	181	286	252	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	766	3 584	6	5	136	136	12	3	4 647	292	-	-
Total By Income Source	2000	12 008	7 683	2 836	2 909	2 788	3 492	21 550	117 416	170 682	148 154	-	115 589
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 314	765	77	51	38	398	2 098	601	8 343	3 187	-	-
Commercial	2300	1 887	3 734	411	509	419	419	2 048	9 328	18 757	12 724	-	-
Households	2400	5 807	3 184	2 348	2 348	2 331	2 674	17 403	107 486	143 582	132 243	-	115 589
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	12 008	7 683	2 836	2 909	2 788	3 492	21 550	117 416	170 682	148 154	-	115 589

Total debtors' amount to **R170.68 million**, which is an increase of **R17.68 million** from the opening balance of **R153 million** in July 2021. The debtors over 90 days amount to **R148.1 million**. This is concerning and needs intervention since debtors above 60 days should be restricted in terms of the Municipality's credit control policy.

Commitments adopted by council in the budget funding plan included eradicating debtors above 60 days, the Municipality is not close in meeting this target and intervention is required as a matter of urgency.

2.2. CREDITORS ANALYSIS

Creditors age analysis as at 31 March 2022

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	2 239	687	485	4 345	-	-	-	-	7 755		
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2 239	687	485	4 345	-	-	-	-	7 755	-	

2.3. INVESTMENT PORTFOLIO

Investments as at 31 March 2022

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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
R thousands		Yrs/Months												
Municipality														
Zululand District Municipality - Nedbank		N/A	call account	Yes	Fixed	0.0436	N/A	N/A	N/A	150 000	(150 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed	0.0428	N/A	N/A	N/A	50 000	(50 000)			-
Zululand District Municipality - Nedbank		N/A	call account	Yes	Fixed		N/A	N/A	N/A	100 000	(100 000)			-
Zululand District Municipality - Standard Bank		N/A	call account	Yes	Fixed					50 000	(50 000)			-
Municipality sub-total										350 000		-	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									350 000		-	-	-

2.4. ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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:		574 733	539 488	539 488	133 307	535 163	404 616	130 547	32.3%	539 488
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		564 272	524 645	524 645	131 161	524 645	393 484	131 161	33.3%	524 645
Expanded Public Works Programme Integrated Grant		9 261	9 612	9 612	2 884	9 612	7 209	2 403	33.3%	9 612
Local Government Financial Management Grant		1 200	1 200	1 200	159	906	900	6	0.7%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	-	3 023	(3 023)	-100.0%	4 031
Rural Road Asset Management Systems Grant		-	-	-	(897)	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 100	1 911	2 422	-	498	1 638	(1 139)	-69.6%	2 422
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 100	1 911	2 422	-	498	1 638	(1 139)	-69.6%	2 422
Development Planning and Shared Services		-	-	-	-	-	-	-	-	-
Environmental Grant		-	-	-	-	-	-	-	-	-
Tourism Events		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	577 833	541 399	541 910	133 307	535 662	406 254	129 408	31.9%	541 910
Capital Transfers and Grants										
National Government:		442 916	574 058	574 058	99 115	397 524	430 543	(33 019)	-7.7%	574 058
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		221 235	239 111	239 111	37 623	196 690	179 333	17 356	9.7%	239 111
Regional Bulk Infrastructure Grant		113 798	222 531	222 531	42 974	128 941	166 898	(37 958)	-22.7%	222 531
Rural Road Asset Management Systems Grant		2 383	2 416	2 416	1 640	1 640	1 812	(171)	-9.5%	2 416
Water Services Infrastructure Grant		105 500	110 000	110 000	16 877	70 254	82 500	(12 246)	-14.8%	110 000
Provincial Government:		3 821	-	9 600	1 823	6 028	3 840	2 188	57.0%	9 600
Infrastructure Grant		3 821	-	9 600	1 823	6 028	3 840	2 188	57.0%	9 600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	446 737	574 058	583 658	100 938	403 552	434 384	(30 831)	-7.1%	583 658
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 024 570	1 115 457	1 125 568	234 245	939 214	840 637	98 577	11.7%	1 125 568

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

Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	513 988	61 543	500 908	385 480	115 429	29.9%	513 988
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		655 292	500 083	499 145	59 449	481 389	374 347	107 042	28.6%	499 145
Expanded Public Works Programme Integrated Grant		11 272	9 612	9 612	2 035	17 979	7 209	10 770	149.4%	9 612
Local Government Financial Management Grant		1 290	1 200	1 200	59	919	900	19	2.1%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		51 660	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	620	3 023	(2 403)	-79.5%	4 031
Rural Road Asset Management Systems Grant		2 072	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 507	-	-	-	-	-	-	-	-
Provincial Government:		1 615	1 077	1 641	-	1 643	1 155	488	42.3%	1 641
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		1 615	1 077	1 641	-	1 643	1 155	488	42.3%	1 641
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	515 629	61 543	502 551	386 634	115 917	30.0%	515 629
Capital expenditure of Transfers and Grants										
National Government:		333 171	574 058	574 058	30 966	348 023	406 038	(58 015)	-14.3%	574 058
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		142 240	239 111	239 111	18 908	172 099	169 126	2 972	1.8%	239 111
Regional Bulk Infrastructure Grant		99 680	222 531	222 531	8 688	112 941	157 399	(44 458)	-28.2%	222 531
Rural Road Asset Management Systems Grant		-	2 416	2 416	-	1 427	1 709	(282)	-16.5%	2 416
Water Services Infrastructure Grant		91 251	110 000	110 000	3 369	61 557	77 804	(16 247)	-20.9%	110 000
Provincial Government:		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-25.8%	10 434
Infrastructure Grant		3 869	834	10 434	1 085	5 456	7 356	(1 900)	-25.8%	10 434
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		337 040	574 892	584 492	32 052	353 479	413 394	(59 915)	-14.5%	584 492
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 062 749	1 090 895	1 100 121	93 595	856 030	800 028	56 002	7.0%	1 100 121

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 - M09 March

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:		519	-	506	13	2.4%
Tourism Grant		269		257	13	4.7%
Spatial Development Framework		250		250		
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		519	-	506	13	2.4%
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		2 298	-	2 286	13	1%

2.5. COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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)	1									
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		483	416	416	44	383	312	71	23%	416
Medical Aid Contributions		75	206	206	2	38	154	(117)	-76%	206
Motor Vehicle Allowance		1 932	1 867	1 867	150	1 350	1 400	(50)	-4%	1 867
Cellphone Allowance		688	694	694	54	537	520	17	3%	694
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 311	5 355	5 855	420	4 254	4 141	113	3%	5 855
Sub Total - Councillors		8 489	8 537	9 037	671	6 562	6 528	34	1%	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	393	3 982	4 927	(945)	-19%	6 570
Pension and UIF Contributions		9	66	66	1	8	49	(41)	-84%	66
Medical Aid Contributions		97	57	57	5	43	43	(0)	0%	57
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 551	1 592	1 592	111	1 003	1 194	(192)	-16%	1 592
Cellphone Allowance		144	71	71	17	149	54	95	177%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		249	215	215	18	161	161	(0)	0%	215
Payments in lieu of leave		324	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 511	8 571	8 571	544	5 345	6 428	(1 084)	-17%	8 571
% increase	4		0.7%	0.7%						0.7%
Other Municipal Staff										
Basic Salaries and Wages		151 163	175 275	175 275	14 247	129 446	131 681	(2 236)	-2%	175 275
Pension and UIF Contributions		19 592	22 634	22 634	1 912	16 989	16 975	13	0%	22 634
Medical Aid Contributions		12 590	13 569	13 569	1 201	10 120	10 177	(57)	-1%	13 569
Overtime		54	1 130	1 130	-	(29)	847	(876)	-103%	1 130
Performance Bonus		10 711	11 670	11 670	1 456	8 351	8 753	(401)	-5%	11 670
Motor Vehicle Allowance		6 999	7 578	7 578	795	6 243	5 684	559	10%	7 578
Cellphone Allowance		533	706	706	60	478	529	(51)	-10%	706
Housing Allowances		1 219	1 256	1 256	128	983	942	42	4%	1 256
Other benefits and allowances		17 525	11 781	11 781	722	12 685	8 836	3 849	44%	11 781
Payments in lieu of leave		4 630	-	-	39	832	-	832	#DIV/0!	-
Long service awards		2 246	-	-	129	931	-	931	#DIV/0!	-
Post-retirement benefit obligations		6 182	1 100	1 100	-	-	825	(825)	-100%	1 100
Sub Total - Other Municipal Staff		233 443	246 698	246 698	20 689	187 029	185 250	1 779	1%	246 698
% increase	4		5.7%	5.7%						5.7%
Total Parent Municipality		250 442	263 807	264 307	21 904	198 936	198 206	730	0%	264 307

No board member fees have been budgeted and incurred

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	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	21 904	198 936	198 206	730	0%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 269	21 233	192 374	191 678	695	0%	255 269

2.6. MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	11%	This is the amounts billed on customers for water used, the year-to-date actual is R28.5 million, which is below year-to-date budget of R31.9 million. A variance of R3.4 million or 11% is observed.	
	Service charges - sanitation revenue	5%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R9.1 million which is above year to date budget of R8.7 million. A variance of R402 thousand or 5% is observed.	
	Service charges - refuse revenue			
	Rental of facilities and equipment	6%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R138 thousand which is below year-to-date budget of R147 thousand. A variance of R9 thousand or 6% is observed.	
	Interest earned - external investments	45%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.4 million, which is below year-to-date budget of R4.5 million. A variance of R2 million or 45% is observed.	
	Interest earned - outstanding debtors	23%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R78 thousand, which is above to year-to-date budget of R64 thousand. variance of R15 thousand or 23% is observed.	
	Dividends received			
	Fines, penalties and forfeits	55%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R109 thousand, the year-to-date budget is R242 thousand. A variance of R134 thousand or 55% 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 R7 thousand. A variance of R7 thousand or 100% is observed.	
	Agency services			
	Transfers and subsidies	32%	Transfers and subsidies year to date actual is R535.6 million, which is above year-to-date budget of R406 million. A variance of R129 million or 32% is observed.	
	Other revenue	16%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R494 thousand, which is above year-to-date budget of R425 thousand. A variance of R69 million or 16% is observed.	

DC26 Zululand - Supporting Table SC1 Material variance explanations - M09 March

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	1%	Employee related costs year to date actual is R192.3 million, the year-to-date budget is R191.6 million, a variance of R695 thousand or less than 1% is observed.	
	Remuneration of councillors	1%	Remuneration of Councilors year to date actual is R6.5 million, the year-to-date budget is R6.5 million, a variance of R34 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 & asset impairment	17%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R62.9 million. The year-to-date budget is R53.7 million. A variance of R9.2 million or 17% is observed.	
	Finance charges			
	Bulk purchases - electricity		The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity.	
	Inventory consumed	38%	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 R23.3 million, the year-to-date budget is R16.9 million, a variance of R6.3 million or 38% is observed	
	Contracted services	55%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R169.4 million and the year-to-date budget is R109.2 million, a variance of R60 million or 55% is observed.	
	Transfers and subsidies	36%	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 R8.2 million, a variance of R2.9 million or 36% is observed.	
	Other expenditure	73%	Other expenditure year to date actual is R93.2 million, the year-to-date budget is R53.9 million, a variance of R39.2 million or 73% is observed.	
	Losses			
3	Capital Expenditure			
	Vote 01 - Council	52%	Erection of statue	
	Vote 02 - Corporate Services			
	Vote 03 - Finance	43%		
	Vote 04 - Community Development	-26%	Implementation of kwamajomela grant	
	Vote 05 - Planning & Wsa	-14%	implementation of infrastructure grants	
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			

2.7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.8. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.9. CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	57 793	-	-	476 192	-	-	-
May	20 366	48 356	57 793	-	-	533 985	-	-	-
June	(30 093)	48 356	57 793	-	-	591 777	-	-	-
Total Capital expenditure	341 444	580 277	591 777	360 584					

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 - M09 March

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	574 058	30 966	348 023	406 038	58 015	14.3%	574 058
Roads Infrastructure		-	2 416	2 416	-	1 427	1 709	282	16.5%	2 416
Roads		-	2 416	2 416	-	1 427	1 709	282	16.5%	2 416
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		333 171	534 655	532 755	30 726	318 887	377 408	58 521	15.5%	532 755
Dams and Weirs										
Boreholes		2 246	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		84 365	239 571	78 473	4 489	71 677	55 266	(16 411)	-29.7%	78 473
Bulk Mains		149 318	146 848	305 846	15 377	134 475	216 532	82 056	37.9%	305 846
Distribution		97 242	148 235	148 435	10 860	112 735	105 610	(7 125)	-6.7%	148 435
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	36 987	38 887	241	27 709	26 922	(788)	-2.9%	38 887
Pump Station										
Reticulation		-	36 987	38 887	241	27 709	26 922	(788)	-2.9%	38 887
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines										
Rail Structures										
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										

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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										
Community Assets		3 322	-	9 600	1 085	5 242	6 733	1 491	22.1%	9 600
Community Facilities		3 322	-	9 600	1 085	5 242	6 733	1 491	22.1%	9 600
Halls										
Centres		3 322	-	9 600	1 085	5 242	6 733	1 491	22.1%	9 600
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Purls										
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		6 692	4 404	(2 289)	-52.0%	6 700
Monuments										
Historic Buildings										
Works of Art			3 500	6 700		6 692	4 404	(2 289)	-52.0%	6 700
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets				20			13	13	100.0%	20
Servitudes										
Licences and Rights				20			13	13	100.0%	20
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications				20			13	13	100.0%	20
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 402	135	273		321	157	(164)	-104.9%	273
Computer Equipment		1 402	135	273		321	157	(164)	-104.9%	273
Furniture and Office Equipment		257	250	112		92	132	40	30.4%	112
Furniture and Office Equipment		257	250	112		92	132	40	30.4%	112
Machinery and Equipment		662	2 334	1 014		214	922	707	76.8%	1 014
Machinery and Equipment		662	2 334	1 014		214	922	707	76.8%	1 014
Transport Assets		2 844								
Transport Assets		2 844								
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	341 658	580 277	591 777	32 052	360 584	418 399	57 814	13.8%	591 777

2.10. OTHER SUPPORTING DOCUMENTS

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

2.11. IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12. MUNICIPAL MANAGERS QUALITY CERTIFICATION

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



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

Date: 13-04-2022