

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

30 APRIL 2022

MFMA S71 REPORT

2021/2022 FINANCIAL YEAR

Table of Contents

GLOSSARY.....1

PART 1 – IN-YEAR REPORT3

1.1. MAYORS REPORT 3

1.2. COUNCIL RESOLUTION 3

1.3. EXECUTIVE SUMMARY 3

1.4. OPERATING REVENUE PERFORMANCE..... 5

1.5. OPERATING EXPENDITURE PERFORMANCE..... 7

1.6. CAPITAL EXPENDITURE AND FUNDING..... 10

1.7. IN-YEAR BUDGET TABLES..... 12

 MBRR Table C1 – Monthly Budget Statement Summary 13

 MBRR Table C2 – Monthly Budget Statement Financial Performance (revenue and expenditure by functional classification) 14

 MBRR Table C4 - Monthly Budget Statement Financial Performance (revenue and expenditure by source) 16

 MBRR Table C5 - Monthly Budget Statement Capital Expenditure by vote, functional classification and funding source 18

 MBRR Table C6 - Monthly Budget Statement Financial Position 19

 MBRR Table C7 - Monthly Budget Statement Cash Flow Statement 26

PART 2 – SUPPORTING DOCUMENTATION29

2.1. DEBTORS ANALYSIS 29

2.2. CREDITORS ANALYSIS 30

2.3. INVESTMENT PORTFOLIO 30

2.4. ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE..... 31

2.5. COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS 35

2.6. MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN37

2.7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE 39

2.8. MUNICIPAL ENTITY FINANCIAL PERFORMANCE 39

2.9. CAPITAL PROGRAMME PERFORMANCE..... 39

2.10. OTHER SUPPORTING DOCUMENTS 42

2.11. IN-YEAR REPORT OF MUNICIPAL ENTITIES..... 42

2.12. MUNICIPAL MANAGERS QUALITY CERTIFICATION 43

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	582 158 596
Total Operating Expenditure	596 622 999	596 250 015	616 330 949
Surplus/(Deficit)	6 219 001	7 103 109	-34 172 353

Operating Revenue Performance

Total operating revenue generated by the Municipality as at **30 April 2022** is **R582 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 **R41.8 million**, which is **7%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **30 April 2022** is **R616.3 million** which is **103%** 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	409 035 306
Total Capital Financing	580 277 001	591 777 321	409 035 306

Total Capital Expenditure as at **30 April 2022** is **R409 million** which is **69%** 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 deficit of **R34.7 million**, this means the Municipality was not able to generate enough revenue to cover all expenses for the period being reported.

1.4. OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	3 186	31 702	35 345	(3 643)	-10%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 017	10 191	9 949	242	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	153	159	(6)	-4%	183
Interest earned - external investments		3 226	6 000	6 000	228	2 704	5 000	(2 296)	-46%	6 000
Interest earned - outstanding debtors		29	85	85	12	90	71	19	27%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	13	122	178	(55)	-31%	48
Licences and permits		10	10	10	-	-	8	(8)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	999	536 661	451 472	85 188	19%	541 910
Other revenue		662	500	625	1	495	492	3	1%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	5 472	582 159	502 675	79 484	16%	603 353

The year-to-date actual indicates operating revenue of **R582 million** for **ten months**, the year-to-date budget is **R502 million**. A variance of **R79 million** or **16%** is observed. The total revenue to-date represents **96%** 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 **R31.7 million**, which is below year-to-date budget of **R35.3 million**. A variance of **R3.6 million** or **10%** 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 **R10.1 million** which is above year to date budget of **R9.9 million**. A variance of **R242 thousand** or **2%** is observed.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is **R153 thousand** which is below year-to-date budget of **R159 thousand**. A variance of **R6 thousand** or **4%** is observed

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R2.7 million**, which is below year-to-date budget of **R5 million**. A variance of **R2.2 million** or **46%** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R90 thousand**, which is above to year-to-date budget of **R71 thousand**. The variance of **R19 thousand** 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 **R122 thousand**, the year-to-date budget is **R178 thousand**. A variance of **R55 thousand** or **31%** 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 **R8 thousand**. A variance of **R8 thousand** or **100%** is observed.

Transfers and subsidies

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

Transfers and subsidies year to date actual is **R536.6 million**, which is above year-to-date budget of **R451.4 million**. A variance of **R85 million** or **19%** 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 **R495 thousand**, which is above year-to-date budget of **R492 thousand**. A variance of **R3 million** or **1%** is observed.

1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	20 380	212 754	212 876	(122)	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	630	7 193	7 365	(172)	-2%	9 037
Debt impairment		13 689	9 000	9 000	-	-	7 500	(7 500)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	10 682	73 662	59 683	13 979	23%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	22 212	923	24 259	18 705	5 555	30%	22 212
Contracted services		294 507	139 336	146 289	16 080	185 536	121 571	63 965	53%	146 289
Transfers and subsidies		12 891	11 950	11 396	50	11 295	9 311	1 984	21%	11 396
Other expenditure		113 097	76 716	71 427	8 372	101 632	59 807	41 825	70%	71 427
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	596 250	57 118	616 331	496 817	119 514	24%	596 250

The year-to-date actual indicates spending of **R616.3 million** for **ten months**. The total expenditure to date represents **103%** of the approved operational budget.

Employee Related Costs

Employee related costs year to date actual is **R212.7 million**, the year-to-date budget is **R212.8 million**, a variance of **R122 thousand** or less than **1%** is observed.

Remuneration of Councillors

Remuneration of Councillors year to date actual is **R7.1 million**, the year-to-date budget is **R7.3 million**, a variance of **R172 thousand** or **2%** 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 **R73.6 million**. The year-to-date budget is **R59.6 million**. A variance of **R13.9 million** or **23%** 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 **R24.2 million**, the year-to-date budget is **R18.7 million**, a variance of **R5.5 million** or **30%** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R185.5 million** and the year-to-date budget is **R121.5 million**, a variance of **R63 million** or **53%** 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 **R9.3 million**, a variance of **R1.9 million** or **21%** is observed.

Other expenditure

Other expenditure year to date actual is **R101.6 million**, the year-to-date budget is **R59.8 million**, a variance of **R41.8 million** or **70%** 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	949 998
EPWP Incentive	9 612 000	9 612 000	9 612 000
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	1 560 850
Municipal Systems Improvement Grant	4 031 000	4 031 000	1 214 388
Total Operating Grant Expenditure	16 754 000	16 754 000	13 337 236

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	3 186	31 702	35 345	(3 643)	-10%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 017	10 191	9 949	242	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	153	159	(6)	-4%	183
Interest earned - external investments		3 226	6 000	6 000	228	2 704	5 000	(2 296)	-46%	6 000
Interest earned - outstanding debtors		29	85	85	12	90	71	19	27%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	13	122	178	(55)	-31%	48
Licences and permits		10	10	10	-	-	8	(8)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	999	536 661	451 472	85 188	19%	541 910
Other revenue		662	500	625	1	495	492	3	1%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	5 472	582 159	502 675	79 484	16%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	20 380	212 754	212 876	(122)	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	630	7 193	7 365	(172)	-2%	9 037
Debt impairment		13 689	9 000	9 000	-	-	7 500	(7 500)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	10 682	73 662	59 683	13 979	23%	71 620
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		34 835	24 194	22 212	923	24 259	18 705	5 555	30%	22 212
Contracted services		294 507	139 336	146 289	16 080	185 536	121 571	63 965	53%	146 289
Transfers and subsidies		12 891	11 950	11 396	50	11 295	9 311	1 984	21%	11 396
Other expenditure		113 097	76 716	71 427	8 372	101 632	59 807	41 825	70%	71 427
Losses		2 416	-	-	-	-	-	-		-
Total Expenditure		806 034	596 623	596 250	57 118	616 331	496 817	119 514	24%	596 250
Surplus/(Deficit)		(143 612)	6 219	7 103	(51 646)	(34 172)	5 858	(40 030)	(0)	7 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	55 447	458 999	484 142	(25 143)	(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	590 761	3 801	424 827	490 000			590 761
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	590 761	3 801	424 827	490 000			590 761
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	590 761	3 801	424 827	490 000			590 761
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	590 761	3 801	424 827	490 000			590 761

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	409 035 306
Total Capital Financing	580 277 001	591 777 321	409 035 306

The capital expenditure amounts to **R409 million** which is **69%** of the capital budget, after a period of **ten months**.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	239 111 000	239 111 000	215 139 750
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	160 818 023
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	74 591 889
Rural Roads Asset Management Systems Grant	2 416 000	2 416 000	1 640 498
Indonsa Grant	834 000	834 000	357 038
KwamaJomela Grant	9 600 320	9 600 320	6 808 956
Other Assets	5 385 000	7 285 000	7 105 331
Total Operating Expenditure	589 877 320	591 777 320	466 461 485

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	215 139 750
Regional Bulk Infrastructure (RBIG)	222 531 000	222 531 000	160 818 023
Water services infrastructure Grant (WSIG)	110 000 000	110 000 000	74 591 889
Rural Roads Asset Management Systems Grant	2 416 000	2 416 000	1 640 497
KwamaJomela Grant	9 600 320	9 600 320	6 808 956
Total Capital Grant Expenditure	583 658 320	583 658 320	458 999 115

Overall capital grant expenditure is sitting at **79%** of the approved capital budget, **MIG** is sitting at **90%**, **RBIG** at **72%**, **WSIG** at **68%**, **RAMS** at **68%** and **Majomela** at **71%**.

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	5 169	1 523	29%	6 700
Vote 02 - Corporate Services		3 216	-	160	-	-	-	-	-	160
Vote 03 - Finance		1 402	385	385	-	413	321	92	29%	385
Vote 04 - Community Development		3 869	834	10 202	844	6 300	8 305	(2 004)	-24%	10 202
Vote 05 - Planning & Wsa		333 171	574 058	499 181	47 607	395 630	437 086	(41 456)	-9%	499 181
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	40	-	-	275	(275)	-100%	40
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	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Total Capital Expenditure		341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 245	-	7 105	5 490	1 615	29%	7 245
Executive and council		-	3 500	6 700	-	6 692	5 169	1 523	29%	6 700
Finance and administration		4 482	385	545	-	413	321	92	29%	545
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	143	357	693	(336)	-48%	834
Community and social services		547	834	834	143	357	693	(336)	-48%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	11 469	701	7 370	9 451	(2 081)	-22%	11 469
Planning and development		3 322	2 416	11 469	701	7 370	9 451	(2 081)	-22%	11 469
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	497 120	47 607	394 203	435 521	(41 318)	-9%	497 120
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	497 120	47 607	394 203	435 521	(41 318)	-9%	497 120
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Funded by:										
National Government		333 171	574 058	499 181	47 607	395 630	437 086	(41 456)	-9%	499 181
Provincial Government		3 869	834	10 202	844	6 300	8 305	(2 004)	-24%	10 202
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	509 383	48 451	401 930	445 390	(43 460)	-10%	509 383
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	-	7 105	5 765	1 340	23%	7 285
Total Capital Funding		341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668

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 - M10 April

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	4 204	41 893	45 295	(3 401)	-8%	54 491
Investment revenue	3 226	6 000	6 000	228	2 704	5 000	(2 296)	-46%	6 000
Transfers and subsidies	577 833	541 399	541 910	999	536 661	451 472	85 188	19%	541 910
Other own revenue	28 599	1 443	952	41	900	908	(8)	-1%	952
Total Revenue (excluding capital transfers and contributions)	662 422	602 842	603 353	5 472	582 159	502 675	79 484	16%	603 353
Employee costs	241 953	255 269	255 269	20 380	212 754	212 876	(122)	-0%	255 269
Remuneration of Councillors	8 489	8 537	9 037	630	7 193	7 365	(172)	-2%	9 037
Depreciation & asset impairment	84 156	71 620	71 620	10 682	73 662	59 683	13 979	23%	71 620
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	34 835	24 194	22 212	923	24 259	18 705	5 555	30%	22 212
Transfers and subsidies	12 891	11 950	11 396	50	11 295	9 311	1 984	21%	11 396
Other expenditure	423 709	225 053	226 716	24 452	287 168	188 878	98 290	52%	226 716
Total Expenditure	806 034	596 623	596 250	57 118	616 331	496 817	119 514	24%	596 250
Surplus/(Deficit)	(143 612)	6 219	7 103	(51 646)	(34 172)	5 858	(40 030)	-683%	7 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 737	574 058	583 658	55 447	458 999	484 142	###	-5%	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	590 761	3 801	424 827	490 000	(65 173)	-13%	590 761
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	303 125	580 277	590 761	3 801	424 827	490 000	(65 173)	-13%	590 761
Capital expenditure & funds sources									
Capital expenditure	341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Capital transfers recognised	337 040	574 892	509 383	48 451	401 930	445 390	(43 460)	-10%	509 383
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 617	5 385	7 285	-	7 105	5 765	1 340	23%	7 285
Total sources of capital funds	341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Financial position									
Total current assets	112 550	213 923	238 950		212 956				238 950
Total non current assets	4 189 098	5 150 898	4 792 116		4 524 471				4 792 116
Total current liabilities	320 750	185 415	237 584		271 216				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		4 432 351				4 167 552
Cash flows									
Net cash from (used) operating	801 255	639 282	658 430	(80 459)	399 325	548 692	149 367	27%	658 430
Net cash from (used) investing	(395 419)	(580 277)	(591 777)	(48 451)	(409 035)	(493 148)	(84 112)	17%	(591 777)
Net cash from (used) financing	(21)	13	(13)	(1)	(3 622)	(3 024)	598	-20%	(3 633)
Cash/cash equivalents at the month/year end	418 105	134 221	86 703	-	6 725	52 519	45 794	87%	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	11 037	4 579	7 486	2 710	2 846	2 735	22 379	118 827	172 599
Creditors Age Analysis									
Total Creditors	429	414	594	4 604	-	-	-	-	6 040

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	294	529 039	447 254	81 785	18%	536 733
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		597 246	536 634	536 733	294	529 039	447 254	81 785	18%	536 733
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 921	2 511	1 921	956	956	1 738	(783)	-45%	1 921
Community and social services		1 911	1 911	1 911	956	956	1 593	(637)	-40%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10	600	10	-	-	146	(146)	-100%	10
<i>Economic and environmental services</i>		6 204	2 416	12 016	781	8 449	7 774	676	9%	12 016
Planning and development		6 204	2 416	12 016	781	8 449	7 774	676	9%	12 016
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		502 599	635 339	635 830	58 889	502 215	529 744	(27 528)	-5%	635 830
Energy sources		-	-	-	-	-	-	-	-	-
Water management		491 074	624 339	623 525	57 864	491 954	519 794	(27 840)	-5%	623 525
Waste water management		11 525	11 000	12 305	1 025	10 261	9 949	312	3%	12 305
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1 189	-	511	-	498	307	192	63%	511
Total Revenue - Functional	2	1 109 159	1 176 900	1 187 011	60 919	1 041 158	986 817	54 341	6%	1 187 011
Expenditure - Functional										
<i>Governance and administration</i>		223 075	180 684	188 349	16 856	190 178	156 250	33 928	22%	188 349
Executive and council		48 383	43 476	46 878	4 398	45 989	38 548	7 441	19%	46 878
Finance and administration		174 692	137 208	141 471	12 458	144 189	117 702	26 487	23%	141 471
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 419	24 007	24 651	2 627	20 004	20 263	(259)	-1%	24 651
Community and social services		7 084	12 000	13 032	1 632	10 784	10 548	235	2%	13 032
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 336	12 007	11 619	995	9 220	9 715	(494)	-5%	11 619
<i>Economic and environmental services</i>		19 889	28 693	26 878	1 609	19 494	22 507	(3 012)	-13%	26 878
Planning and development		19 889	28 693	26 878	1 609	19 494	22 507	(3 012)	-13%	26 878
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		536 133	355 280	348 191	35 349	379 833	291 001	88 832	31%	348 191
Energy sources		-	-	-	-	-	-	-	-	-
Water management		532 418	350 523	343 434	35 085	376 626	287 037	89 589	31%	343 434
Waste water management		3 716	4 757	4 757	263	3 207	3 964	(757)	-19%	4 757
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 517	7 958	8 181	678	6 822	6 797	25	0%	8 181
Total Expenditure - Functional	3	806 034	596 623	596 250	57 118	616 331	496 817	119 514	24%	596 250
Surplus (Deficit) for the year		303 125	580 277	590 761	3 801	424 827	490 000	(65 173)	-13%	590 761

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) - M10 April

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	189	108	57.5%	315
Vote 03 - Finance		596 641	536 634	536 418	294	528 742	447 066	81 676	18.3%	536 418
Vote 04 - Community Development		6 931	2 511	12 032	1 736	8 263	7 805	458	5.9%	12 032
Vote 05 - Planning & Wsa		452 177	583 670	583 670	54 666	461 802	486 392	(24 589)	-5.1%	583 670
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 280	43 085	42 271	3 198	31 792	35 416	(3 624)	-10.2%	42 271
Vote 09 - Waste Water		11 525	11 000	12 305	1 025	10 261	9 949	312	3.1%	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	60 919	1 041 158	986 817	54 341	5.5%	1 187 011
Expenditure by Vote	1									
Vote 01 - Council		48 383	43 476	46 878	4 398	45 989	38 548	7 441	19.3%	46 878
Vote 02 - Corporate Services		99 575	81 077	81 126	8 484	96 569	67 755	28 814	42.5%	81 126
Vote 03 - Finance		74 015	59 575	61 687	4 265	48 002	51 257	(3 254)	-6.3%	61 687
Vote 04 - Community Development		38 011	42 485	44 021	3 599	37 147	36 215	931	2.6%	44 021
Vote 05 - Planning & Wsa		66 164	23 884	23 501	1 863	16 023	19 670	(3 647)	-18.5%	23 501
Vote 06 - Technical Services		7 640	2 549	2 589	669	5 989	2 179	3 810	174.8%	2 589
Vote 07 - Water Purification		55 905	36 662	38 882	3 655	41 864	32 359	9 505	29.4%	38 882
Vote 08 - Water Distribution		412 626	302 157	292 808	29 922	321 542	244 869	76 673	31.3%	292 808
Vote 09 - Waste Water		3 716	4 757	4 757	263	3 207	3 964	(757)	-19.1%	4 757
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	806 034	596 623	596 250	57 118	616 331	496 817	119 514	24.1%	596 250
Surplus/ (Deficit) for the year	2	303 125	580 277	590 761	3 801	424 827	490 000	(65 173)	-13.3%	590 761

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) - M10 April

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	3 186	31 702	35 345	(3 643)	-10%	42 186
Service charges - sanitation revenue		11 514	11 000	12 305	1 017	10 191	9 949	242	2%	12 305
Service charges - refuse revenue								-		
Rental of facilities and equipment		179	210	183	15	153	159	(6)	-4%	183
Interest earned - external investments		3 226	6 000	6 000	228	2 704	5 000	(2 296)	-46%	6 000
Interest earned - outstanding debtors		29	85	85	12	90	71	19	27%	85
Dividends received								-		
Fines, penalties and forfeits		7 543	638	48	13	122	178	(55)	-31%	48
Licences and permits		10	10	10	-	-	8	(8)	-100%	10
Agency services								-		
Transfers and subsidies		577 833	541 399	541 910	999	536 661	451 472	85 188	19%	541 910
Other revenue		662	500	625	1	495	492	3	1%	625
Gains		20 175	-	-	-	40	-	40	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		662 422	602 842	603 353	5 472	582 159	502 675	79 484	16%	603 353
Expenditure By Type										
Employee related costs		241 953	255 269	255 269	20 380	212 754	212 876	(122)	0%	255 269
Remuneration of councillors		8 489	8 537	9 037	630	7 193	7 365	(172)	-2%	9 037
Debt impairment		13 689	9 000	9 000	-	-	7 500	(7 500)	-100%	9 000
Depreciation & asset impairment		84 156	71 620	71 620	10 682	73 662	59 683	13 979	23%	71 620
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		34 835	24 194	22 212	923	24 259	18 705	5 555	30%	22 212
Contracted services		294 507	139 336	146 289	16 080	185 536	121 571	63 965	53%	146 289
Transfers and subsidies		12 891	11 950	11 396	50	11 295	9 311	1 984	21%	11 396
Other expenditure		113 097	76 716	71 427	8 372	101 632	59 807	41 825	70%	71 427
Losses		2 416	-	-	-	-	-	-	-	-
Total Expenditure		806 034	596 623	596 250	57 118	616 331	496 817	119 514	24%	596 250
Surplus/(Deficit)		(143 612)	6 219	7 103	(51 646)	(34 172)	5 858	(40 030)	(0)	7 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		446 737	574 058	583 658	55 447	458 999	484 142	(25 143)	(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	590 761	3 801	424 827	490 000			590 761
Taxation								-		
Surplus/(Deficit) after taxation		303 125	580 277	590 761	3 801	424 827	490 000			590 761
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		303 125	580 277	590 761	3 801	424 827	490 000			590 761
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		303 125	580 277	590 761	3 801	424 827	490 000			590 761

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) - M10 April

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	5 169	1 523	29%	6 700
Vote 02 - Corporate Services		3 216	-	-	-	-	-	-	-	-
Vote 03 - Finance		1 402	385	385	-	413	321	92	29%	385
Vote 04 - Community Development		3 869	834	10 202	844	6 300	8 305	(2 004)	-24%	10 202
Vote 05 - Planning & Wsa		333 171	574 058	499 181	47 607	395 630	437 086	(41 456)	-9%	499 181
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	1 500	200	-	-	275	(275)	-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	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Total Capital Expenditure		341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Capital Expenditure - Functional Classification										
Governance and administration		4 482	3 885	7 085	-	7 105	5 490	1 615	29%	7 085
Executive and council		-	3 500	6 700	-	6 692	5 169	1 523	29%	6 700
Finance and administration		4 482	385	385	-	413	321	92	29%	385
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		547	834	834	143	357	693	(336)	-48%	834
Community and social services		547	834	834	143	357	693	(336)	-48%	834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 322	2 416	11 469	701	7 370	9 451	(2 081)	-22%	11 469
Planning and development		3 322	2 416	11 469	701	7 370	9 451	(2 081)	-22%	11 469
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		333 171	573 142	497 280	47 607	394 203	435 521	(41 318)	-9%	497 280
Energy sources		-	-	-	-	-	-	-	-	-
Water management		333 171	573 142	497 280	47 607	394 203	435 521	(41 318)	-9%	497 280
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668
Funded by:										
National Government		333 171	574 058	499 181	47 607	395 630	437 086	(41 456)	-9%	499 181
Provincial Government		3 869	834	10 202	844	6 300	8 305	(2 004)	-24%	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	48 451	401 930	445 390	(43 460)	-10%	509 383
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 617	5 385	7 285	-	7 105	5 765	1 340	23%	7 285
Total Capital Funding		341 658	580 277	516 668	48 451	409 035	451 155	(42 120)	-9%	516 668

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 - M10 April

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	429 971	86 957
Call investment deposits		(470 000)	–	–	(350 000)	–
Consumer debtors		37 956	37 620	42 480	52 518	42 480
Other debtors		50 395	37 768	105 188	71 213	105 188
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 140	4 324	4 324	9 254	4 324
Total current assets		112 550	213 923	238 950	212 956	238 950
Non current assets						
Long-term receivables		–	–	–	–	–
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		4 189 066	5 147 398	4 785 396	4 517 761	4 785 396
Biological						
Intangible		32	–	20	18	20
Other non-current assets		–	3 500	6 700	6 692	6 700
Total non current assets		4 189 098	5 150 898	4 792 116	4 524 471	4 792 116
TOTAL ASSETS		4 301 647	5 364 821	5 031 066	4 737 427	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	266 047	231 947
Provisions		2 774	1 278	2 004	1 755	2 004
Total current liabilities		320 750	185 415	237 584	271 216	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	305 120	271 737
NET ASSETS	2	3 947 855	5 132 359	4 759 329	4 432 307	4 759 329
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 733 949	4 552 082	4 167 552	4 432 351	4 167 552
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 733 949	4 552 082	4 167 552	4 432 351	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 **30 April 2022 R429.9 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 **R52.5 million**. Debtors age analysis as per section 2.1 debtors’ analysis is **R172.5 million**. Consumer debtors amounts to **R168.1 million** and the balance of **R4.5 million** is for Other Debtors (Shared services).

Gross Consumer debtors	R168.1 million
Less Impairment	(R115.59 million)
Net Consumer Debtors	R52.5 million

Classification of Consumer Debtors per Service type

Water Debtors	R42.8 million
Sanitation Debtors	R9.3 million
Property Rentals Debtors	R61.3 thousand
Other Consumer debtors	R310 thousand
Total	R52 million

➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R42.8 million**.
Water debtors are amounts owed by consumers for water services billed.

Gross Water Debtors	R130.3 million
Less Impairment	(R87.5 million)
Net Water Debtors	R42.8 million

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R9.3 million**.
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R37.4 million
Less Impairment	(R28.1 million)
Net Sanitation Debtors	R9.3 million

➤ **Property Rentals Debtors**

These are debtors accumulated from property rentals.

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R310 thousand**, these are sundry debtors.

Gross Other Debtors	R320 thousand
Less Impairment	(R9.3 thousand)
Net Other Debtors	R310 thousand

Classification of Consumer Debtors per Customer group

Households	R30.2 million
Commercial/Businesses	R18.7 million
Organs of State (excl shared services of R4.5 mill)	R3.1 million

Total **R52 million**

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

Gross Households debtors	R145.7 million
Less Impairment	(R115.5 million)
Net Household debtors	R30.2 million

Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R71.2 million**.

VAT Receivable	R46 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 **R71.2 million**

➤ **VAT Receivable**

VAT Receivable amount to **R46 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 **R9.2 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 assets owned by the municipality is **R4.5 billion**.

Opening balance	R4.1 billion
Additions(C5)	R271 million
Depreciation(C4)	(R73.64 million)
Closing Balance	R4.5 billion

Intangible

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R18 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 **R266 million**.

Trade Creditors	R59 thousand
Unspent Conditional Grants	R154.9 million
Retention	R41.6 million
Sessions	R267.6 thousand
Department of Water & Sanitation	R30.1 million
Output VAT	R26.7 million
Leave accrued	R17.9 million
Bonus accrued	R4.67 million
Advance Payments	R2.5 million
Fleet Suspense account	(R7.9 million)
Salary Suspense Accounts	(R89 thousand)
Deceased Employees	R81.1 thousand
Unpaid cheques	R11 thousand
Closing Balance	R266 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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		37 536	32 800	43 651	3 148	39 996	36 376	3 620	10%	43 651
Other revenue		1 051 926	1 358	867	53 022	932 278	722	931 555	128939%	867
Transfers and Subsidies - Operational		575 689	541 399	541 399	-	536 453	451 166	85 287	19%	541 399
Transfers and Subsidies - Capital		446 416	574 058	581 879	-	611 879	484 899	126 980	26%	581 879
Interest		1 571	6 000	6 000	228	2 704	5 000	(2 296)	-46%	6 000
Dividends								-		
Payments										
Suppliers and employees		(1 311 883)	(516 333)	(515 366)	(136 858)	(1 723 985)	(429 472)	#####	-301%	(515 366)
Finance charges								-		
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		801 255	639 282	658 430	(80 459)	399 325	548 692	149 367	27%	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)	(48 451)	(409 035)	(493 148)	(84 112)	17%	(591 777)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(395 419)	(580 277)	(591 777)	(48 451)	(409 035)	(493 148)	(84 112)	17%	(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)	(3 024)	(598)	20%	(3 633)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21)	13	(13)	(1)	(3 622)	(3 024)	598	-20%	(3 633)
NET INCREASE/ (DECREASE) IN CASH HELD		405 815	59 018	66 639	(128 911)	(13 333)	52 519			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		6 725	52 519			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 **R39.9 million** to date, which is **91%** of the budgeted collection. From the year-to-date billing, **95%** 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 **R495 thousand**.

Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Operating grants have been received as scheduled. Transfers and subsidies operational are to date are **R536.4 million**.

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

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received to date, Transfers and subsidies Capital are **R611.8 million**.

Municipal Infrastructure Grant	R269.11 million
Regional Bulk Infrastructure Grant	R222.5 million
Water services Infrastructure grant	R110 million
Rural Road asset Management grant	R2.4 million
KwamaJomela Grant	R7.8 million
TOTAL	R611.8 million

Interest

Interest on investment is budgeted at **R6 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Year to date Interest is **R2.7 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 **R409 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 30 April 2022

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	8 651	3 167	3 185	2 114	2 215	2 038	19 103	89 718	130 193	115 189	-	-	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	2 230	751	708	581	616	550	3 081	28 922	37 439	33 749	-	-	28 109
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	23	-	11	11	10	10	48	184	297	262	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	133	661	3 581	5	5	136	147	3	4 672	296	-	-	-
Total By Income Source	2000	11 037	4 579	7 486	2 710	2 846	2 735	22 379	118 827	172 599	149 497	-	-	115 589
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 453	1 163	697	60	39	32	2 339	387	8 172	2 858	-	-	-
Commercial	2300	1 662	671	3 650	357	487	398	1 924	9 556	18 705	12 722	-	-	-
Households	2400	5 921	2 745	3 139	2 293	2 320	2 305	18 115	108 884	145 722	133 917	-	-	115 589
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	11 037	4 579	7 486	2 710	2 846	2 735	22 379	118 827	172 599	149 497	-	-	115 589

Total debtors' amount to **R172.59 million**, which is an increase of **R19.5 million** from the opening balance of **R153 million** in July 2021. The debtors over 90 days amount to **R149.4 million**. This is concerning and needs intervention since debtors above 60 days should be restricted in terms of the Municipality's credit control policy.

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

2.2. CREDITORS ANALYSIS

Creditors age analysis as at 30 April 2022

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	429	414	594	4 604	-	-	-	-	6 040	-
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	429	414	594	4 604	-	-	-	-	6 040	-

2.3. INVESTMENT PORTFOLIO

Investments as at 30 April 2022

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 - M10 April

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	44	535 207	449 573	85 634	19.0%	539 488
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		564 272	524 645	524 645	-	524 645	437 204	87 441	20.0%	524 645
Expanded Public Works Programme Integrated Grant		9 261	9 612	9 612	-	9 612	8 010	1 602	20.0%	9 612
Local Government Financial Management Grant		1 200	1 200	1 200	44	950	1 000	(50)	-5.0%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	-	-	3 359	(3 359)	-100.0%	4 031
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 100	1 911	2 422	956	1 454	1 899	(445)	-23.4%	2 422
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 100	1 911	2 422	956	1 454	1 899	(445)	-23.4%	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	999	536 661	451 472	85 188	18.9%	541 910
Capital Transfers and Grants										
National Government:		442 916	574 058	574 058	54 666	452 190	478 382	(26 191)	-5.5%	574 058
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		221 235	239 111	239 111	18 450	215 140	199 259	15 881	8.0%	239 111
Regional Bulk Infrastructure Grant		113 798	222 531	222 531	31 878	160 818	185 443	(24 624)	-13.3%	222 531
Rural Road Asset Management Systems Grant		2 383	2 416	2 416	-	1 640	2 013	(373)	-18.5%	2 416
Water Services Infrastructure Grant		105 500	110 000	110 000	4 338	74 592	91 667	(17 075)	-18.6%	110 000
Provincial Government:		3 821	-	9 600	781	6 809	5 760	1 049	18.2%	9 600
Infrastructure Grant		3 821	-	9 600	781	6 809	5 760	1 049	18.2%	9 600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	446 737	574 058	583 658	55 447	458 999	484 142	(25 143)	-5.2%	583 658
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 024 570	1 115 457	1 125 568	56 446	995 660	935 614	60 046	6.4%	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 - M10 April

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	514 036	47 116	548 025	428 332	119 692	27.9%	514 036
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		655 292	500 083	499 193	44 541	525 931	415 963	109 968	26.4%	499 193
Expanded Public Works Programme Integrated Grant		11 272	9 612	9 612	1 984	19 963	8 010	11 953	149.2%	9 612
Local Government Financial Management Grant		1 290	1 200	1 200	31	950	1 000	(50)	-5.0%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		51 660	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	4 031	4 031	560	1 180	3 359	(2 179)	-64.9%	4 031
Rural Road Asset Management Systems Grant		2 072	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 507	-	-	-	-	-	-	-	-
Provincial Government:		1 615	1 077	1 594	2	1 645	1 301	343	26.4%	1 594
Art Centres Subsidies		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		1 615	1 077	1 594	2	1 645	1 301	343	26.4%	1 594
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	515 630	47 118	549 669	429 634	120 036	27.9%	515 630
Capital expenditure of Transfers and Grants										
National Government:		333 171	574 058	499 181	47 607	395 630	437 086	(41 456)	-9.5%	499 181
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		142 240	239 111	211 333	16 091	188 190	183 195	4 995	2.7%	211 333
Regional Bulk Infrastructure Grant		99 680	222 531	193 505	27 728	140 668	169 434	(28 766)	-17.0%	193 505
Rural Road Asset Management Systems Grant		-	2 416	2 101	-	1 427	1 840	(413)	-22.5%	2 101
Water Services Infrastructure Grant		91 251	110 000	92 242	3 788	65 345	82 617	(17 272)	-20.9%	92 242
Provincial Government:		3 869	834	10 202	844	6 300	8 305	(2 004)	-24.1%	10 202
Infrastructure Grant		3 869	834	10 202	844	6 300	8 305	(2 004)	-24.1%	10 202
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		337 040	574 892	509 383	48 451	401 930	445 390	(43 460)	-9.8%	509 383
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 062 749	1 090 895	1 025 013	95 569	951 599	875 024	76 575	8.8%	1 025 013

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 - M10 April

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		269	-	498	13	4.7%
Tourism Grant		269		257	13	4.7%
Spatial Development Framework		242		242		
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		269	-	498	13	4.7%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		1 779	-	1 779	-	
Kwamajomela		1 779		1 779	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 779	-	1 779	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 049	-	2 278	13	0.6%

2.5. COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	41	425	347	78	22%	416
Medical Aid Contributions		75	206	206	2	40	171	(132)	-77%	206
Motr Vehicle Allowance		1 932	1 867	1 867	123	1 473	1 556	(83)	-5%	1 867
Cellphone Allowance		688	694	694	54	591	578	13	2%	694
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 311	5 355	5 855	410	4 664	4 712	(49)	-1%	5 855
Sub Total - Councillors		8 489	8 537	9 037	630	7 193	7 365	(172)	-2%	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	429	4 411	5 475	(1 064)	-19%	6 570
Pension and UIF Contributions		9	66	66	1	9	55	(46)	-84%	66
Medical Aid Contributions		97	57	57	5	48	48	(0)	0%	57
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motr Vehicle Allowance		1 551	1 592	1 592	90	1 093	1 327	(234)	-18%	1 592
Cellphone Allowance		144	71	71	17	165	59	106	177%	71
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		249	215	215	17	178	179	(1)	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	559	5 903	7 143	(1 239)	-17%	8 571
% increase	4		0.7%	0.7%						0.7%
Other Municipal Staff										
Basic Salaries and Wages		151 163	175 275	175 275	14 321	143 767	146 213	(2 446)	-2%	175 275
Pension and UIF Contributions		19 592	22 634	22 634	1 913	18 901	18 862	40	0%	22 634
Medical Aid Contributions		12 590	13 569	13 569	1 195	11 315	11 308	7	0%	13 569
Overtime		54	1 130	1 130	-	(29)	942	(970)	-103%	1 130
Performance Bonus		10 711	11 670	11 670	180	8 532	9 725	(1 193)	-12%	11 670
Motr Vehicle Allowance		6 999	7 578	7 578	800	7 043	6 315	728	12%	7 578
Cellphone Allowance		533	706	706	60	537	588	(50)	-9%	706
Housing Allowances		1 219	1 256	1 256	125	1 109	1 046	62	6%	1 256
Other benefits and allowances		17 525	11 781	11 781	691	13 376	9 818	3 558	36%	11 781
Payments in lieu of leave		4 630	-	-	326	1 158	-	1 158	#DIV/0!	-
Long service awards		2 246	-	-	210	1 141	-	1 141	#DIV/0!	-
Post-retirement benefit obligations		6 182	1 100	1 100	-	-	917	(917)	-100%	1 100
Sub Total - Other Municipal Staff		233 443	246 698	246 698	19 822	206 850	205 733	1 118	1%	246 698
% increase	4		5.7%	5.7%						5.7%
Total Parent Municipality		250 442	263 807	264 307	21 011	219 947	220 240	(294)	0%	264 307

No board member fees have been budgeted and incurred

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	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	21 011	219 947	220 240	(294)	0%	264 307
% increase	4		5.3%	5.5%						5.5%
TOTAL MANAGERS AND STAFF		241 953	255 269	255 269	20 380	212 754	212 876	(122)	0%	255 269

2.6. MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	-10%	This is the amounts billed on customers for water used, the year-to-date actual is R31.7 million, which is below year-to-date budget of R35.3 million. A variance of R3.6 million or 10% is observed.	
	Service charges - sanitation revenue	2%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R10.1 million which is above year to date budget of R9.9 million. A variance of R242 thousand or 2% is observed	
	Service charges - refuse revenue			
	Rental of facilities and equipment	-4%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R153 thousand which is below year-to-date budget of R159 thousand. A variance of R6 thousand or 4% is observed	
	Interest earned - external investments	-46%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.7 million, which is below year-to-date budget of R5 million. A variance of R2.2 million or 46% 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 R90 thousand, which is above to year-to-date budget of R71 thousand. The variance of R19 thousand or 27% is observed.	
	Dividends received			
	Fines, penalties and forfeits	-31%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R122 thousand, the year-to-date budget is R178 thousand. A variance of R55 thousand or 31% 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 R8 thousand. A variance of R8 thousand or 100% is observed.	
	Agency services			
	Transfers and subsidies	19%	Transfers and subsidies year to date actual is R536.6 million, which is above year-to-date budget of R451.4 million. A variance of R85 million or 19% is observed.	
	Other revenue	1%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R495 thousand, which is above year-to-date budget of R492 thousand. A variance of R3 million or 1% is observed.	

DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
2	Expenditure By Type			
	Employee related costs	0%	Employee related costs year to date actual is R212.7 million, the year-to-date budget is R212.8 million, a variance of R122 thousand or less than 1% is observed.	
	Remuneration of councillors	-2%	Remuneration of Councillors year to date actual is R7.1 million, the year-to-date budget is R7.3 million, a variance of R172 thousand or 2% 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	23%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R73.6 million. The year-to-date budget is R59.6 million. A variance of R13.9 million or 23% is observed.	
	Finance charges			
	Bulk purchases - electricity			
	Inventory consumed	30%	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 R24.2 million, the year-to-date budget is R18.7 million, a variance of R5.5 million or 30% is observed	
	Contracted services	53%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R185.5 million and the year-to-date budget is R121.5 million, a variance of R63 million or 53% is observed.	
	Transfers and subsidies	21%	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 R9.3 million, a variance of R1.9 million or 21% is observed.	
	Other expenditure	70%	Other expenditure year to date actual is R101.6 million, the year-to-date budget is R59.8 million, a variance of R41.8 million or 70% is observed.	
	Losses			
3	Capital Expenditure			
	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			

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 - M10 April

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	75	48 356	48 505	48 036	48 036	48 505	469	1.0%	8%
August	46 591	48 356	41 667	54 971	103 007	90 171	(12 835)	-14.2%	18%
September	67 762	48 356	42 460	38 574	141 580	132 631	(8 949)	-6.7%	24%
October	42 474	48 356	42 460	41 743	183 323	175 091	(8 232)	-4.7%	32%
November	47 428	48 356	42 460	27 010	210 333	217 550	7 218	3.3%	36%
December	46 939	48 356	42 460	60 674	271 007	260 010	(10 997)	-4.2%	47%
January	2 271	48 356	42 803	2 909	273 915	302 813	28 898	9.5%	47%
February	32 701	48 356	57 793	54 618	328 533	360 606	32 073	8.9%	57%
March	24 983	48 356	57 793	32 052	360 584	418 399	57 814	13.8%	62%
April	39 946	48 356	32 756	48 451	409 035	451 155	42 120	9.3%	0
May	20 366	48 356	32 756	-	-	483 912	-	-	-
June	(30 093)	48 356	32 756	-	-	516 668	-	-	-
Total Capital expenditure	341 444	580 277	516 668	409 035					

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 - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		333 171	574 058	499 181	47 607	395 630	437 086	41 456	9.5%	499 181
Roads Infrastructure		-	2 416	2 101	-	1 427	1 840	413	22.5%	2 101
Roads		-	2 416	2 101	-	1 427	1 840	413	22.5%	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	464 828	47 372	366 260	406 548	40 288	9.9%	464 828
Dams and Weirs										
Boreholes		2 246	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		84 365	239 571	79 637	2 121	73 799	63 390	(10 408)	-16.4%	79 637
Bulk Mains		149 318	146 848	254 792	34 516	168 992	229 285	60 293	26.3%	254 792
Distribution		97 242	148 235	130 399	10 735	123 469	113 873	(9 597)	-8.4%	130 399
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	36 987	32 252	234	27 944	28 698	755	2.6%	32 252
Pump Station										
Reticulation		-	36 987	32 252	234	27 944	28 698	755	2.6%	32 252
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 - M10 April

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									
Community Assets		3 322	-	9 368	701	5 943	7 612	1 668	21.9%	9 368
Community Facilities		3 322	-	9 368	701	5 943	7 612	1 668	21.9%	9 368
Halls										
Centres		3 322	-	9 368	701	5 943	7 612	1 668	21.9%	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	6 700	-	6 692	5 169	(1 523)	-29.5%	6 700
Monuments										
Historic Buildings										
Works of Art		-	3 500	6 700	-	6 692	5 169	(1 523)	-29.5%	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	-	-	16	16	100.0%	20
Servitudes										
Licences and Rights		-	-	20	-	-	16	16	100.0%	20
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	20	-	-	16	16	100.0%	20
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 402	135	433	-	321	196	(125)	-64.1%	433
Computer Equipment		1 402	135	433	-	321	196	(125)	-64.1%	433
Furniture and Office Equipment		257	250	112	-	92	125	33	26.6%	112
Furniture and Office Equipment		257	250	112	-	92	125	33	26.6%	112
Machinery and Equipment		662	2 334	854	143	357	952	595	62.5%	854
Machinery and Equipment		662	2 334	854	143	357	952	595	62.5%	854
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	516 668	48 451	409 035	451 155	42 120	9.3%	516 668

2.10. OTHER SUPPORTING DOCUMENTS

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

2.11. IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12. MUNICIPAL MANAGERS QUALITY CERTIFICATION

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



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

Date: 13/05/2022