

# **ZULULAND DISTRICT MUNICIPALITY**



**MONTHLY BUDGET STATEMENT FOR PERIOD ENDING  
31 JANUARY 2021**

**MFMA S71 REPORT**

**2020/2021 FINANCIAL YEAR**

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## **GLOSSARY**

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

**Allocations**— money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

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

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

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

**CFO** – Chief Financial Officer

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

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

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

**FMG** – Financial Management Grant

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

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

**MSCOA** – Municipal Standard Chart of Accounts

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

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

**LED** – Local Economic Development

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

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

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

**MWIG** – Municipal Water Infrastructure Grant

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

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

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

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

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

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

**PART 1 – IN-YEAR REPORT**

**1.1 MAYORS REPORT**

To be attached

## **1.2 COUNCIL RESOLUTION**

The Monthly Budget Statement and supporting documentation for the period ending 31 January 2021 - MFMA S71 REPORT 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)	573 928 445	635 351 445	487 248 038
Total Operating Expenditure	563 862 195	615 985 195	353 182 102
<b>Surplus/(Deficit)</b>	<b>10 066 250</b>	<b>19 366 250</b>	<b>134 065 936</b>

#### Operating revenue Performance

Total operating revenue generated by the Municipality as at **31 January 2021** is **R487.2 million** which is **77%** of the adjusted operating budget, this amount largely comprises of equitable share and 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 operating, service charges revenue recognized is only **R24.9 million**, which is **5%** of the total generated operating revenue.

#### Operating Expenditure Performance

Total Operating Expenditure as at **31 January 2021** is **R353.1 million** which is **57%** of the adjusted operating 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	454 134 250	465 134 250	264 952 300
Total Capital Financing	454 134 250	465 134 250	264 952 300

Total Capital Expenditure as at **31 January 2021** is **R264.9 million** which is **57%** 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.

Major Variances on Revenue are on Service charges, this due to the fact that there are no meters and most consumers are billed on estimate rather than actual. The municipality has set aside a budget of **R2 million** for the procurement of meters and in addition to that, the Municipality is in a process to secure additional funding for the procurement of meters.

Major variances on expenditure are on contracted services and Other expenditure, this is due to accelerated expenditure in; water provision through water tankers; security services; water/sewer plant operating cost and Eskom (bulk electricity) which have spent more than 50% of the allocated budget. Also, some expenditure items are once off and seasonal, which may not necessarily indicate future high expenditure.

Through the adjustment budget process savings have been identified and will be allocated to major cost drivers to ensure that expenditure falls within limits of the approved budget.

The Financial Performance indicate a surplus of **R134 million**, this means the Municipality was able to generate enough revenue to cover all expenses for the period being reported.



## 1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	3 761	18 992	24 131	(5 139)	-21%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	37	111	117	(6)	-5%	200
Interest earned - external investments		4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Interest earned - outstanding debtors		27	-	-	6	28	-	28	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	-	11	58	(47)	-81%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other revenue		1 045	900	900	4	182	525	(343)	-65%	900
Gains		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>233 332</b>	<b>487 248</b>	<b>365 503</b>	<b>121 745</b>	<b>33%</b>	<b>635 351</b>

The year-to-date actual indicates operating revenue of **R487.2 million** for seven months. The total revenue to-date represents **77%** 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 amounts billed on customers for water used, the year to date actual is **R18.9 million**, which is below year-to-date budget of **R24.1 million**. An unfavourable variance of **R5.1 million** or **21%** is observed.

### Service charges – Sanitation revenue

This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R5.9 million** which is slightly below year to budget of **R6.4 million**. An unfavourable variance of **R514 thousand** or **8%** 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 **R111 thousand** which is below year-to-date budget of **R117 thousand**. An unfavourable variance of **R6 thousand** or **5%** is observed.

## **Interest on investment**

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R2.2 million**, which is below year-to-date budget of **R2.9 million**. An unfavourable variance of **R642 thousand** is observed.

## **Interest earned - outstanding debtors**

Interest earned - outstanding debtors is charged on businesses for accounts in arrears, an estimated projected amount will be provided in the adjustment budget.

## **Fines, penalties and forfeits**

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R11 thousand**, the year-to-date budget is **R58 thousand**. An unfavourable variance of **R47 thousand** is observed. There was over budgeting of fines, penalties and forfeits, an estimated projected amount will be provided in the adjustment budget.

## **Transfers and subsidies**

Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020; 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 **R459.6 million**, which is below year-to-date budget of **R331.2 million**.

## **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 **R182 thousand**, which is below year-to-date budget of **R525 thousand**. An unfavorable variance of **R343 thousand** is observed.

## 1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Expenditure By Type</b>										
Employee related costs		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Debt impairment		11 751	11 000	14 723	—	—	8 278	(8 278)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	—	26 202	36 683	(10 481)	-29%	62 886
Finance charges		—	—	—	—	—	—	—	—	—
Bulk purchases		18 981	23 552	23 552	—	11 083	13 483	(2 400)	-18%	23 552
Other materials		14 685	8 590	7 325	—	4 512	4 358	154	4%	7 325
Contracted services		245 654	139 217	170 469	3 800	114 063	94 768	19 295	20%	170 469
Transfers and subsidies		6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure		102 673	75 949	89 888	5 918	53 213	50 697	2 516	5%	89 888
Losses		37	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0%</b>	<b>616 110</b>

The year-to-date actual indicates spending of **R353.1 million** for seven months. The total expenditure to date represents **57%** of the adjusted operational budget.

### Employee Related Costs

Employee related costs year to date actual is **R130.8 million**, the year-to-date budget is **R131.3 million**, a favorable variance of **R507 thousand** is observed.

### Remuneration of Councilors

Remuneration of Councilors year to date actual is **R4.9 million**, the year-to-date budget is **R4.8 million**, an unfavorable variance of **R63 thousand** is observed.

### Debt impairment

This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts 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 **R26.2 million**. The year-to-date budget is **R36.6 million**. A favorable variance of **R10.4 million** is observed.

### Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is **R11 million**, the year-to-date budget is **R13.4 million**, a

favorable variance of **R2.4 million** is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.

### Other Materials

Other materials year to date actual is **R4.5 million**, the year-to-date budget is **R4.3 million**, an unfavourable variance of **R154 thousand** is observed

### Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R114 million** which is above year to date budget of **R94.7 million**, an unfavourable variance of **R19.2 million** is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)

### Transfers and subsidies paid

Transfers and subsidies year to date actual is **R8.3 million**, the year-to-date budget is **R7.5 million**, an unfavourable variance of **R763 thousand** is observed.

### Other expenditure

Other expenditure year to date actual is **R53.2 million**, the year-to-date budget is **R50.6 million**, an unfavourable variance of **R2.5 million** 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	1 200 000	1 200 000	606 854
EPWP Incentive	9 261 000	9 261 000	6 820 337
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	490 261
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	452 300
<b>Total Operating Grant Expenditure</b>	<b>12 372 000</b>	<b>14 072 000</b>	<b>8 586 547</b>

### Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2019/20	Budget Year 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		27 255	41 368	41 368	3 761	18 992	24 131	(5 139)	-21%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	37	111	117	(6)	-5%	200
Interest earned - external investments		4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Interest earned - outstanding debtors		27	-	-	6	28	-	28	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	-	11	58	(47)	-81%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other revenue		1 045	900	900	4	182	525	(343)	-65%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	233 332	487 248	365 503	121 745	33%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Debt impairment		11 751	11 000	14 723	-	-	8 278	(8 278)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	26 202	36 683	(10 481)	-29%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	-	11 083	13 483	(2 400)	-18%	23 552
Other materials		14 685	8 590	7 325	-	4 512	4 358	154	4%	7 325
Contracted services		245 654	139 217	170 469	3 800	114 063	94 768	19 295	20%	170 469
Transfers and subsidies		6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure		102 673	75 949	89 888	5 918	53 213	50 697	2 516	5%	89 888
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	616 110	28 242	353 182	352 058	1 124	0%	616 110
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(176 847)	10 066	19 241	205 091	134 066	13 445	120 621	0	19 241
(National / Provincial and District)		491 852	444 068	444 068	48 337	277 637	259 040	18 598	0	444 068
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)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 309	253 427	411 703	272 485			463 309

## 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	454 134 250	465 134 250	264 952 300
Total Capital Financing	454 134 250	465 134 250	264 952 300

The capital expenditure amounts to **R 264.9 million** which is **57%** of the capital budget, after a period of seven months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	223 984 000	153 694 009
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	60 412 748
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	49 618 958
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	
Sports Infrastructure Grant	5 588 000	5 588 000	
KwaMajomela Manufacturing	6 613 000	6 613 000	393 067
Indonsa Grant	974 000	974 000	201 200
Other Assets	9 092 250	20 092 250	632 318
<b>Total Operating Expenditure</b>	<b>454 134 250</b>	<b>465 134 250</b>	<b>264 952 300</b>

### 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)	223 984 000	223 984 000	164 730 755
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	66 837 250
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	56 717 753
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	
KwaMajomela Manufacturing	6 613 000	6 613 000	452 028
<b>Total Capital Grant Expenditure</b>	<b>438 480 000</b>	<b>438 480 000</b>	<b>288 737 785</b>

**MIG** is sitting at 74%, **RBIG** at 67%, **WSIG** at 54% and **RAMS** at 0%, **Kwamajomela Grant** 7%

# Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	-	97	4 420	(4 323)	-98%	7 443
Vote 03 - Finance		686	1 222	6 063	-	535	3 140	(2 605)	-83%	6 063
Vote 04 - Community Development		-	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	950	(950)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899
<b>Total Capital Expenditure</b>		418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	21 735	-	632	12 157	(11 525)	-95%	21 735
Executive and council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Finance and administration		1 241	14 530	18 235	-	632	10 407	(9 775)	-94%	18 235
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	974	847	-	201	510	(309)	-61%	847
Community and social services		-	974	847	-	201	510	(309)	-61%	847
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	8 996	7 823	393	393	4 710	(4 317)	-92%	7 823
Planning and development		-	8 996	7 823	393	393	4 710	(4 317)	-92%	7 823
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		417 624	429 484	375 364	1 878	252 315	225 807	26 508	12%	375 364
Energy sources		-	-	-	-	-	-	-		-
Water management		417 624	429 484	375 364	1 878	252 315	225 807	26 508	12%	375 364
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	150	130	-	-	79	(79)	-100%	130
<b>Total Capital Expenditure - Functional Classification</b>	3	418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899
<b>Funded by:</b>										
National Government		407 237	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Provincial Government		8 360	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		415 596	445 042	386 993	2 271	252 909	233 002	19 907	9%	386 993
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		3 269	9 092	18 906	-	632	10 260	(9 628)	-94%	18 906
<b>Total Capital Funding</b>		418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899

## **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 31 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 budget, actual financial performance, actual capital expenditure, actual financial position, and actual cashflow as implemented by the Accounting officer in terms of S62 of the MFMA.

Below are tables as per Schedule C for **January 2021**.

### **Table C1 – Monthly Budget Statement Summary**



**DC26 Zululand - Table C1 Monthly Budget Statement Summary - M07 January**

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	4 687	24 977	30 629	(5 652)	-18%	52 507
Investment revenue	4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Transfers and subsidies	485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other own revenue	1 236	1 200	1 200	48	341	700	(359)	-51%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>233 332</b>	<b>487 248</b>	<b>365 503</b>	<b>121 745</b>	<b>33%</b>	<b>635 351</b>
Employee costs	219 973	223 466	225 466	17 824	130 849	131 356	(507)	-0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	–	26 202	36 683	(10 481)	-29%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	30 877	–	15 595	17 840	(2 246)	-13%	30 877
Transfers and subsidies	6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure	360 116	226 166	275 080	9 717	167 276	153 743	13 533	9%	275 080
<b>Total Expenditure</b>	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0%</b>	<b>616 110</b>
<b>Surplus/(Deficit)</b>	<b>(176 847)</b>	<b>10 066</b>	<b>19 241</b>	<b>205 091</b>	<b>134 066</b>	<b>13 445</b>	<b>120 621</b>	<b>897%</b>	<b>19 241</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	48 337	277 637	259 040	18 598	7%	444 068
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)	8 360	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
Capital transfers recognised	415 596	445 042	386 993	2 271	252 909	233 002	19 907	9%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	–	632	10 260	(9 628)	-94%	18 906
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Financial position</b>									
Total current assets	106 612	117 837	187 261		208 552				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 165 337				4 576 007
Total current liabilities	216 914	138 612	214 612		134 489				214 612
Total non current liabilities	55 198	45 000	45 000		55 198				45 000
Community wealth/Equity	3 577 492	4 564 843	4 499 033		3 988 693				4 499 033
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	518 265	79 874	714 742	302 321	(412 420)	-136%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(2 271)	(253 541)	(262 987)	(9 445)	4%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	(1 806)	86%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>8 866</b>	<b>111 291</b>	<b>76 932</b>	<b>–</b>	<b>473 189</b>	<b>37 228</b>	<b>(435 962)</b>	<b>-1171%</b>	<b>63 819</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582
<b>Creditors Age Analysis</b>									
Total Creditors	1 323	1 813	3 356	18 386	–	–	–	–	24 878

**DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>471 993</b>	<b>515 837</b>	<b>577 260</b>	<b>227 138</b>	<b>455 750</b>	<b>331 616</b>	<b>124 134</b>	<b>37%</b>	<b>577 260</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		471 993	515 837	577 260	227 138	455 750	331 616	124 134	37%	577 260
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>2 507</b>	<b>1 911</b>	<b>1 911</b>	<b>-</b>	<b>10</b>	<b>1 115</b>	<b>(1 105)</b>	<b>-99%</b>	<b>1 911</b>
Community and social services		2 507	1 911	1 911	-	-	1 115	(1 115)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	10	-	10	#DIV/0!	-
<i><b>Economic and environmental services</b></i>		<b>9 054</b>	<b>8 996</b>	<b>8 996</b>	<b>-</b>	<b>-</b>	<b>5 248</b>	<b>(5 248)</b>	<b>-100%</b>	<b>8 996</b>
Planning and development		9 054	8 996	8 996	-	-	5 248	(5 248)	-100%	8 996
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>546 165</b>	<b>491 252</b>	<b>491 252</b>	<b>54 531</b>	<b>309 125</b>	<b>286 564</b>	<b>22 561</b>	<b>8%</b>	<b>491 252</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		535 708	480 113	480 113	53 604	303 141	280 066	23 075	8%	480 113
Waste water management		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>281 669</b>	<b>764 885</b>	<b>624 543</b>	<b>140 343</b>	<b>22%</b>	<b>1 079 419</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>213 844</b>	<b>247 966</b>	<b>273 852</b>	<b>12 706</b>	<b>132 223</b>	<b>156 631</b>	<b>(24 408)</b>	<b>-16%</b>	<b>273 852</b>
Executive and council		40 055	36 873	42 492	2 364	27 254	24 228	3 026	12%	42 492
Finance and administration		173 789	211 093	231 360	10 342	104 969	132 403	(27 434)	-21%	231 360
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>18 249</b>	<b>22 844</b>	<b>22 969</b>	<b>1 351</b>	<b>10 325</b>	<b>13 321</b>	<b>(2 995)</b>	<b>-22%</b>	<b>22 969</b>
Community and social services		7 397	11 158	11 283	486	4 003	6 511	(2 508)	-39%	11 283
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10 852	11 686	11 686	865	6 322	6 810	(487)	-7%	11 686
<i><b>Economic and environmental services</b></i>		<b>25 798</b>	<b>20 502</b>	<b>21 512</b>	<b>1 224</b>	<b>11 049</b>	<b>12 288</b>	<b>(1 239)</b>	<b>-10%</b>	<b>21 512</b>
Planning and development		25 798	20 502	21 512	1 224	11 049	12 288	(1 239)	-10%	21 512
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>440 701</b>	<b>264 596</b>	<b>289 123</b>	<b>12 384</b>	<b>195 292</b>	<b>164 934</b>	<b>30 358</b>	<b>18%</b>	<b>289 123</b>
Energy sources		(655)	-	-	-	-	-	-	-	-
Water management		437 731	260 968	285 495	12 129	193 247	162 818	30 429	19%	285 495
Waste water management		3 625	3 628	3 628	254	2 045	2 116	(71)	-3%	3 628
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		<b>7 762</b>	<b>7 954</b>	<b>8 654</b>	<b>577</b>	<b>4 293</b>	<b>4 883</b>	<b>(591)</b>	<b>-12%</b>	<b>8 654</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0%</b>	<b>616 110</b>
<b>Surplus (Deficit) for the year</b>		<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>

## **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) - M07 January**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		942	400	400	–	–	233	(233)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	227 138	455 750	328 123	127 627	38.9%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	–	10	8 232	(8 222)	-99.9%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	49 837	284 120	257 325	26 796	10.4%	441 128
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 368	3 767	19 020	24 131	(5 111)	-21.2%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	927	5 984	6 498	(514)	-7.9%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - .		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	2	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>281 669</b>	<b>764 885</b>	<b>624 543</b>	<b>140 343</b>	<b>22.5%</b>	<b>1 079 419</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		40 055	36 873	42 492	2 364	27 254	24 228	3 026	12.5%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 437	6 442	53 140	50 475	2 665	5.3%	89 437
Vote 03 - Finance		76 225	132 382	137 549	3 940	50 573	79 522	(28 949)	-36.4%	137 549
Vote 04 - Community Development		35 330	42 919	45 522	2 446	21 094	26 128	(5 035)	-19.3%	45 522
Vote 05 - Planning & Wsa		38 981	29 958	30 968	779	6 368	17 837	(11 470)	-64.3%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	142	1 543	1 122	420	37.5%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	3 951	30 419	21 887	8 532	39.0%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	7 925	160 747	128 741	32 005	24.9%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	254	2 045	2 116	(71)	-3.4%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - .		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	2	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0.3%</b>	<b>616 110</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51.1%</b>	<b>463 309</b>

### **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) - M07 January**

Description	Ref	2019/20	Budget Year 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		27 255	41 368	41 368	3 761	18 992	24 131	(5 139)	-21%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	37	111	117	(6)	-5%	200
Interest earned - external investments		4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Interest earned - outstanding debtors		27	-	-	6	28	-	28	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	-	11	58	(47)	-81%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other revenue		1 045	900	900	4	182	525	(343)	-65%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	233 332	487 248	365 503	121 745	33%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Debt impairment		11 751	11 000	14 723	-	-	8 278	(8 278)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	26 202	36 683	(10 481)	-29%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	-	11 083	13 483	(2 400)	-18%	23 552
Other materials		14 685	8 590	7 325	-	4 512	4 358	154	4%	7 325
Contracted services		245 654	139 217	170 469	3 800	114 063	94 768	19 295	20%	170 469
Transfers and subsidies		6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure		102 673	75 949	89 888	5 918	53 213	50 697	2 516	5%	89 888
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	616 110	28 242	353 182	352 058	1 124	0%	616 110
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(176 847)	10 066	19 241	205 091	134 066	13 445	120 621	0	19 241
(National / Provincial and District)		491 852	444 068	444 068	48 337	277 637	259 040	18 598	0	444 068
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)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 309	253 427	411 703	272 485			463 309

## 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) - M07 January

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	-	97	4 420	(4 323)	-98%	7 443
Vote 03 - Finance		686	1 222	6 063	-	535	3 140	(2 605)	-83%	6 063
Vote 04 - Community Development		-	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	950	(950)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 241</b>	<b>14 530</b>	<b>21 735</b>	<b>-</b>	<b>632</b>	<b>12 157</b>	<b>(11 525)</b>	<b>-95%</b>	<b>21 735</b>
Executive and council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Finance and administration		1 241	14 530	18 235	-	632	10 407	(9 775)	-94%	18 235
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>974</b>	<b>847</b>	<b>-</b>	<b>201</b>	<b>510</b>	<b>(309)</b>	<b>-61%</b>	<b>847</b>
Community and social services		-	974	847	-	201	510	(309)	-61%	847
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>8 996</b>	<b>7 823</b>	<b>393</b>	<b>393</b>	<b>4 710</b>	<b>(4 317)</b>	<b>-92%</b>	<b>7 823</b>
Planning and development		-	8 996	7 823	393	393	4 710	(4 317)	-92%	7 823
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>417 624</b>	<b>429 484</b>	<b>375 364</b>	<b>1 878</b>	<b>252 315</b>	<b>225 807</b>	<b>26 508</b>	<b>12%</b>	<b>375 364</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	375 364	1 878	252 315	225 807	26 508	12%	375 364
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>150</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>(79)</b>	<b>-100%</b>	<b>130</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Funded by:</b>										
National Government		407 237	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Provincial Government		8 360	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>415 596</b>	<b>445 042</b>	<b>386 993</b>	<b>2 271</b>	<b>252 909</b>	<b>233 002</b>	<b>19 907</b>	<b>9%</b>	<b>386 993</b>
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>3 269</b>	<b>9 092</b>	<b>18 906</b>	<b>-</b>	<b>632</b>	<b>10 260</b>	<b>(9 628)</b>	<b>-94%</b>	<b>18 906</b>
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>

## 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 - M07 January

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	66 156	85 704	66 156
Call investment deposits		–	–	–	–	–
Consumer debtors		60 931	35 404	35 404	79 198	35 404
Other debtors		28 890	11 467	81 702	37 770	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 880	4 000
<b>Total current assets</b>		<b>106 612</b>	<b>117 837</b>	<b>187 261</b>	<b>208 552</b>	<b>187 261</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 557 118	4 165 322	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 576 007</b>	<b>4 165 337</b>	<b>4 576 007</b>
<b>TOTAL ASSETS</b>		<b>4 044 610</b>	<b>4 742 079</b>	<b>4 763 268</b>	<b>4 373 889</b>	<b>4 763 268</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 619	3 612
Trade and other payables		202 428	120 000	211 000	119 996	211 000
Provisions		10 874	15 000	–	10 874	–
<b>Total current liabilities</b>		<b>216 914</b>	<b>138 612</b>	<b>214 612</b>	<b>134 489</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
<b>Total non current liabilities</b>		<b>55 198</b>	<b>45 000</b>	<b>45 000</b>	<b>55 198</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>272 112</b>	<b>183 612</b>	<b>259 612</b>	<b>189 687</b>	<b>259 612</b>
<b>NET ASSETS</b>	2	<b>3 772 499</b>	<b>4 558 467</b>	<b>4 503 656</b>	<b>4 184 202</b>	<b>4 503 656</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 577 492	4 564 843	4 499 033	3 988 693	4 499 033
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 577 492</b>	<b>4 564 843</b>	<b>4 499 033</b>	<b>3 988 693</b>	<b>4 499 033</b>

## **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 councillors and management of the impact of the budget on the statement of financial position (balance sheet).

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

### **CURRENT ASSETS**

#### **Cash**

Cashbook balance as at 31 January 2021 **R85 million**.

#### **Call Investments Deposits**

The Municipality does not have any Investments for the reporting period.

#### **Consumer debtors**

Consumer debtors include debtors from water and sanitation services, the balance for the reporting period is **R79.1 million**

Water Debtors	R33.4 million
Sanitation Debtors	R7.4 million
Eskom Deposits	R14.7 million
Department of Water and Sanitation	R16.7 million
Other Consumer debtors	R6.8 million
<b>Total</b>	<b>R79.1 million</b>

#### **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R33.4 million**. Water debtors are amounts owed by consumers for water services billed.

## **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R7.4 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

## **Eskom Deposits**

Eskom deposits amounting to **R14.7 million**, Eskom Security deposits are amounts paid when the Municipality opens a new electricity account with Eskom.

## **Department of Water and Sanitation**

Department of Water and sanitation debtor amounts to **R16.7 million**, A large portion of this amount arises from the previous agreement to pay **R700 thousand** per month to settle the historic liability which is currently under court review

## **Other Consumer debtors**

Other consumer debtors amount to **R6.8 million**, these are sundry debtors.

## **Other debtors**

Other debtors amount to **R37.7 million**, Other debtors consist of VAT Receivable.

## **Inventory**

The current level of inventory is **R5.8 million**.

## **Non-Current Assets**

### **Long term receivables**

The long-term receivables budgeted amount consists of Eskom account Deposits of **R14.3 million** by the end of the financial year. As the Municipalities infrastructure program continues, new connections are made and municipality pays security deposits to Eskom, the actual balance of Eskom deposits is mapped under Consumer debtors.



## Property plant and equipment

Property plant and equipment includes capital acquisition from table C5, and the carrying amount of all asset owned by the municipality, Capital acquisition as per table C5 is **R253 million**, which are additions to property plant and equipment.

## Intangible

The budget of intangible assets is for the acquisition software's and the biometric scanner, current balance of intangible assets is **R15 000**.

## CURRENT AND NON-CURRENT LIABILITIES

### Consumer deposits

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the current balance as at 31 January 2021 is **R 3.6 million**

### Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables as at 31 January 2021 are **R119.9 million**.

Retention	R46 million
Trade Creditors	R25 million
Unspent Conditional Grants	R49 million

### Non-current Provisions

Non-current Provisions amounts to **R55.1 million**, this provision is for employee benefit provision, leave provision and bonus provision.

Employee benefit	R36.9 million
Leave provision	R14.1 million
Bonus provision	R4.1 million

### Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 3.9 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		-	-	26 130	1 495	12 604	15 242	(2 638)	-17%	26 130
Other revenue		-	128 130	-	111 661	775 846	-	775 846	#DIV/0!	-
Transfers and Subsidies - Operational		-	515 221	576 644	-	446 243	336 376	109 867	33%	576 644
Transfers and Subsidies - Capital		-	444 068	444 068	-	336 518	259 040	77 478	30%	444 068
Interest		-	5 000	5 000	571	659	2 917	(2 257)	-77%	5 000
Dividends								-		
<b>Payments</b>										
Suppliers and employees		-	(564 134)	(519 725)	(33 853)	(857 129)	(303 173)	553 956	-183%	(519 725)
Finance charges								-		
Transfers and Grants		-	-	(13 852)	-	-	(8 080)	(8 080)	100%	(13 852)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	528 285	518 265	79 874	714 742	302 321	(412 420)	-136%	518 265
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	14 300	-	-	8 342	(8 342)	-100%	14 300
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(454 134)	(465 134)	(2 271)	(253 541)	(271 328)	(17 787)	7%	(465 134)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(439 834)	(450 834)	(2 271)	(253 541)	(262 987)	(9 445)	4%	(450 834)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	1 806	-86%	(3 612)
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	(1 806)	86%	(3 612)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(3 612)	84 838	63 819	77 302	460 899	37 228			63 819
Cash/cash equivalents at beginning:		12 478	26 452	13 113		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	76 932		473 189	37 228			63 819

## MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

### CASHFLOW FROM OPERATING ACTIVITIES

#### Service charges

The Municipality has budgeted to collect **R26 million** on service charges, the estimated collection amount is based on the 50% collection rate. The collection rate is based on previous years actual collection. The Municipality has collected **R12.6 million** as at 31 January 2021, which is 48% of the budgeted collection.

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

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

### **Other Revenue**

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other revenue is higher than expected, the Municipality is a continuous engagement with system to resolve population of this line item.

### **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 **R446.2 million**.

Equitable share	R 438.5 million
Finance Management Grant	R1.2 million
Expanded public works program	R6.48 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 as scheduled, Transfers and subsidies Capital are **R336.5 million**.

Municipal Infrastructure Grant	R200 million
Regional Bulk Infrastructure Grant	R61 million
Water services Infrastructure grant	R73.8 million
Rural Road asset Management grant	R1.68 million

## **Interest**

Interest on investment is budgeted at **R 5 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Interest is **R659 thousand** and has not populated correctly and the municipality is in a process to correct this population. Interest on table C4 is **R2.2 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. The municipality has made payment to suppliers and employees of **R823 million**. This amount includes 2019-20 year-end creditors payments of **R130 million**, which is the main reason the 2020-2021 budget is unfunded; and also include **R360 million** cash investments made by the municipality

## **Transfers and grants paid**

Transfers and grants payments are currently mapping on payments to suppliers and employees.

## **CASHFLOW FROM INVESTING ACTIVITIES**

### **Payments - Capital Assets**

Capital expenditure is **R253.5 million**, the capital expenditure has also been included under payments to suppliers and employees, MFMA MSCOA circular number 11 issued 04 December 2020 addresses the duplication of capital payments

## **Cash and cash equivalents at the end**

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

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 DEBTORS ANALYSIS

#### Debtors age analysis as at 31 December 2020

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2020/21											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 Ds	181 Dye-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	6 371	3 108	2 988	8 929	4 407	1 718	7 919	74 407	109 846	97 380		79 247	
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									-	-			
Receivables from Exchange Transactions - Waste Management	1600	1 668	726	781	592	581	530	2 927	27 134	34 938	31 764		28 166	
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	11	3	3	2	2	2	10	177	211	194			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	29	13	7	7	7	4	0	4	72	22		7	
Total By Income Source	2000	8 079	3 850	3 778	9 530	4 997	2 254	10 857	101 722	145 068	129 360	-	107 419	
2019/20 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 052	798	1 143	794	568	133	800	7 384	13 673	9 679			
Commercial	2300	1 195	562	481	2 203	746	391	1 802	8 222	15 602	13 364			
Households	2400	4 832	2 489	2 154	6 533	3 683	1 730	8 255	86 116	115 793	106 317		107 419	
Other	2500									-	-			
Total By Customer Group	2600	8 079	3 850	3 778	9 530	4 997	2 254	10 857	101 722	145 068	129 360	-	107 419	

#### Debtors age analysis as at 31 January 2021

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2020/21											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	7 093	2 548	2 890	2 937	8 895	4 374	8 468	75 447	112 653	100 122		79 247	
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-			
Receivables from Non-exchange Transactions - Property Rates	1400									-	-			
Receivables from Exchange Transactions - Waste Water Management	1500	1 819	669	646	765	585	576	2 998	27 546	35 604	32 469		28 166	
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	12	5	3	3	2	2	12	178	217	197			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	69	9	9	4	4	4	4	4	107	19		7	
Total By Income Source	2000	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582	132 807	-	107 419	
2019/20 - totals only														
										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 294	392	538	1 108	790	566	802	7 507	13 997	10 772			
Commercial	2300	1 482	477	556	476	2 200	737	1 950	8 450	16 329	13 813			
Households	2400	5 216	2 363	2 456	2 124	6 496	3 653	8 730	87 218	118 256	108 222		107 419	
Other	2500									-	-			
Total By Customer Group	2600	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582	132 807	-	107 419	

Consumer Debtors are increasing, they went up from **R145 million** as at 31 December 2020 to **R148 million** as at 31 January 2021, a **R3 million** increase is observed. The municipality is not collecting everything it is billing.

## 2.2 CREDITORS ANALYSIS

### Creditors age analysis as at 31 December 2020

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2020/21									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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 690	3 628	3 769	14 694					23 780	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 690</b>	<b>3 628</b>	<b>3 769</b>	<b>14 694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 780</b>	<b>-</b>

### Creditors age analysis as at 31 December 2020

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2020/21									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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 323	1 813	3 356	18 386					24 878	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 323</b>	<b>1 813</b>	<b>3 356</b>	<b>18 386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 878</b>	<b>-</b>

Creditors are increasing, they increased from **R23.7 million** as at 31 December 2020 to **R24.8 million** as at 31 January 2021, a **R1.1 million** increase is observed.

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 31 December 2020

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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												
<b>Municipality</b>														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000				100 000
														-
<b>Municipality sub-total</b>										360 000	-	(260 000)	-	100 000
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									360 000	-	(260 000)	-	100 000

### Investments as at 31 December 2020

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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												
<b>Municipality</b>														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
														-
<b>Municipality sub-total</b>										360 000	-	(360 000)	-	-
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									360 000		(360 000)	-	-

The Municipality currently has no investments.

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		481 439	513 310	574 733	228 026	459 655	330 142	129 513	39.2%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	226 282	452 564	324 040	128 524	39.7%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	1 500	6 483	5 402	1 081	20.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	243	608	700	(92)	-13.1%	1 200
Municipal Disaster Relief Grant		596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	1 911	–	–	1 115	(1 115)	-100.0%	1 911
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	1 911	–	–	1 115	(1 115)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	576 644	228 026	459 655	331 257	128 398	38.8%	576 644
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	431 867	48 337	277 637	251 922	25 715	10.2%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	223 984	22 603	159 920	130 657	29 262	22.4%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	9 510	61 000	58 333	2 667	4.6%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	1 390	(1 390)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	16 223	56 718	61 542	(4 824)	-7.8%	105 500
<b>Provincial Government:</b>		8 360	12 201	12 201	–	–	7 117	(7 117)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	7 117	(7 117)	-100.0%	12 201
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	444 068	48 337	277 637	259 040	18 598	7.2%	444 068
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	1 020 712	276 362	737 293	590 297	146 996	24.9%	1 020 712

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 - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		627 604	488 940	535 640	28 242	325 816	305 829	19 986	6.5%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 959	27 368	318 258	299 614	18 644	6.2%	524 959
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	843	6 820	5 402	1 418	26.2%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	31	607	695	(88)	-12.7%	1 200
Municipal Disaster Relief Grant		596	120	220	–	130	118	12	10.3%	220
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
Provincial Government:		3 577	937	2 762	–	950	1 210	(260)	-21.5%	2 762
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 762	–	950	1 210	(260)	-21.5%	2 762
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	–	120	–	120	–	–
Total operating expenditure of Transfers and Grants:		631 181	489 877	538 402	28 242	326 765	307 039	19 726	6.4%	538 402
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		407 237	431 867	375 537	1 878	252 315	226 104	26 210	11.6%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	1 849	144 489	117 267	27 222	23.2%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	–	58 207	52 355	5 851	11.2%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	1 248	(1 248)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	29	49 619	55 235	(5 616)	-10.2%	91 739
Provincial Government:		8 360	13 175	11 457	393	594	6 898	(6 304)	-91.4%	11 457
Specify (Add grant description)		8 360	13 175	11 457	393	594	6 898	(6 304)	-91.4%	11 457
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		415 596	445 042	386 993	2 271	252 909	233 002	19 907	8.5%	386 993
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 046 777	934 919	925 395	30 513	579 674	540 041	39 633	7.3%	925 395

Most conditional grant expenditure is on track, the variance between year to date actual and year to date budget is minimal. MIG actual expenditure is above year to date budget with **over R27 million**, the current allocation of MIG might be fully spent before the end of the financial year.

## 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 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	452 300
Kwamajomela Manufacturing Grant (Roll over From 2019/2020)		2 100 000	452 028
<b>Total Operating Grant Expenditure</b>	<b>-</b>	<b>3 800 000</b>	<b>1 121 123</b>

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		700	-	217	1 031	147.3%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		452	548	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>700</b>	<b>-</b>	<b>217</b>	<b>1 031</b>	<b>147.3%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		2 100	-	452	1 648	78.5%
Kwamajomela Manufacturing Grant		2 100		452	1 648	78.5%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>2 100</b>	<b>-</b>	<b>452</b>	<b>1 648</b>	<b>78.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>2 800</b>	<b>-</b>	<b>669</b>	<b>2 679</b>	<b>95.7%</b>

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		10	-	-	-	-	-	-		-
Pension and UIF Contributions		429	448	448	39	289	262	27	10%	448
Medical Aid Contributions		251	267	267	6	47	156	(109)	-70%	267
Motor Vehicle Allowance		1 903	1 818	1 818	150	1 121	1 060	60	6%	1 818
Cellphone Allowance		658	653	653	54	399	381	18	5%	653
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 121	5 164	5 164	407	3 078	3 012	66	2%	5 164
<b>Sub Total - Councillors</b>		<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>656</b>	<b>4 934</b>	<b>4 871</b>	<b>63</b>	<b>1%</b>	<b>8 350</b>
<b>% increase</b>	4		<b>-0.3%</b>	<b>-0.3%</b>						<b>-0.3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		6 011	6 442	6 442	447	3 953	3 758	195	5%	6 442
Pension and UIF Contributions		2	64	64	1	6	38	(32)	-85%	64
Medical Aid Contributions		131	144	144	8	73	84	(11)	-13%	144
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 505	1 559	1 559	114	1 013	909	104	11%	1 559
Cellphone Allowance		64	68	68	5	47	40	7	17%	68
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		242	264	264	18	162	154	8	5%	264
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 954</b>	<b>8 541</b>	<b>8 541</b>	<b>593</b>	<b>5 254</b>	<b>4 983</b>	<b>272</b>	<b>5%</b>	<b>8 541</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		135 668	151 005	151 005	12 519	87 484	88 086	(603)	-1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 647	11 012	11 511	(499)	-4%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 072	7 197	6 701	496	7%	11 488
Overtime		(2)	-	-	-	19	-	19	#DIV/0!	-
Performance Bonus		9 291	10 851	10 851	780	5 737	6 330	(593)	-9%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	572	3 966	3 748	218	6%	6 425
Cellphone Allowance		506	517	517	43	301	301	0	0%	517
Housing Allowances		1 142	1 164	1 164	102	705	679	26	4%	1 164
Other benefits and allowances		12 363	9 042	11 042	353	8 092	6 275	1 817	29%	11 042
Payments in lieu of leave		5 465	-	-	-	391	-	391	#DIV/0!	-
Long service awards		1 429	-	-	143	691	-	691	#DIV/0!	-
Post-retirement benefit obligations	2	10 617	4 700	4 700	-	-	2 742	(2 742)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>		<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>17 231</b>	<b>125 594</b>	<b>126 374</b>	<b>(779)</b>	<b>-1%</b>	<b>216 925</b>
<b>% increase</b>	4		<b>1.4%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Total Parent Municipality</b>		<b>228 345</b>	<b>231 817</b>	<b>233 817</b>	<b>18 480</b>	<b>135 782</b>	<b>136 227</b>	<b>(445)</b>	<b>0%</b>	<b>233 817</b>

Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
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								-		
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
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							-		
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
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								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		228 345	231 817	233 817	18 480	135 782	136 227	(445)	0%	233 817
<b>% increase</b>	4		1.5%	2.4%						2.4%
<b>TOTAL MANAGERS AND STAFF</b>		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466

## 2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Service charges - water revenue	-21%	This is amounts billed on customers for water used, the year to date actual is R18.9 million, which is below year-to-date budget of R24.1 million. An unfavourable variance of R5.1 million or 21% is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Service charges - sanitation revenue	-8%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R5.9 million which is slightly below year to budget of R6.4 million. An unfavourable variance of R514 thousand or 8% is observed.	Sewer charge is fixed, but businesses and government are charged an additional sewer excess if they use more than 40kl of water per month, since the municipality is facing metering problem sewer access is not accurately charged. Challenge is the sources of funds, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Service charges - refuse revenue			
	Rental of facilities and equipment	-5%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R111 thousand which is below year-to-date budget of R117 thousand. An unfavourable variance of R6 thousand or 5% is observed.	the variance is not material
	Interest earned - external investments	-22%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.2 million, which is below year-to-date budget of R2.9 million. An unfavourable variance of R642 thousand is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors		Interest earned - outstanding debtors is charged on businesses for accounts in arrears, an estimated projected amount will be provided in the adjustment budget.	to be budgeted for on gthe adjusted budget
	Dividends received			
	Fines, penalties and forfeits	-81%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R11 thousand, the year-to-date budget is R58 thousand. An unfavourable variance of R47 thousand is observed. There was over budgeting of fines, penalties and forfeits, an estimated projected amount will be provided in the adjustment budget.	to be budgeted for on gthe adjusted budget
	Licences and permits			
	Agency services			
	Transfers and subsidies	39%	Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020, 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.	Received as per transfer schedule
	Other revenue	-65%	Transfers and subsidies year to date actual is R459.6 million, which is below year-to-date budget of R331.2 million. Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R182 thousand, which is below year-to-date budget of R525 thousand. An unfavorable variance of R343 thousand is observed.	to be budgeted for on gthe adjusted budget
2	<b>Expenditure By Type</b>			
	Employee related costs	0%	Employee related costs year to date actual is R130.8 million, the year-to-date budget is R131.3 million, a favorable variance of R507 thousand is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R4.9 million, the year-to-date budget is R4.8 million, an unfavorable variance of R63 thousand is observed.	
	Debt impairment	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	-29%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is R26.2 million. The year-to-date budget is R36.6 million. A favorable variance of R10.4 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-18%	Bulk purchases water from the Department of Water and Sanitation and other independent water providers. The year-to-date actual is R11 million, the year-to-date budget is R13.4 million, a favorable variance of R2.4 million is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.	Bulk water purchases expenditure is based on amount/volume of water extracted. The midyear and performance assessment will determine whether we need to adjust
	Other materials	4%	Other materials year to date actual is R4.5 million, the year-to-date budget is R4.3 million, an unfavourable variance of R154 thousand is observed.	the variance is not material
	Contracted services	20%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R114 million which is above year to date budget of R94.7 million, an unfavourable variance of R19.2 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	10%	Transfers and subsidies year to date actual is R8.3 million, the year-to-date budget is R7.5 million, an unfavourable variance of R763 thousand is observed.	
	Other expenditure	5%	Other expenditure year to date actual is R53.2 million, the year-to-date budget is R50.6 million, an unfavourable variance of R2.5 million is observed.	
3	<b>Capital Expenditure</b>			
	Vote 01 - Council	-100%	identified as savings in the adjustment budget	
	Vote 02 - Corporate Services	-98%	identified as savings in the adjustment budget	
	Vote 03 - Finance	-83%	identified as savings in the adjustment budget	
	Vote 04 - Community Development	-91%	grant withdrawn by province	
	Vote 05 - Planning & Wea	12%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%	Procurement process	
	Vote 09 - Waste Water			
4	<b>Financial Position</b>			
	Client elected not to populate this sheet			
5	<b>Cash Flow</b>			
	Client elected not to populate this sheet			
6	<b>Measureable performance</b>			
	Client elected not to populate this sheet			
7	<b>Municipal Entities</b>			
	Client elected not to populate this sheet			

## 2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.9 CAPITAL PROGRAMME PERFORMANCE

### Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2019/20	Budget Year 2020/21							
	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	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	32 527	–		275 790	–		
March	21 893	37 845	32 527	–		308 317	–		
April	27 545	37 845	32 527	–		340 845	–		
May	30 209	37 845	32 527	–		373 372	–		
June	52 360	37 845	32 527	–		405 899	–		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>405 899</b>	<b>253 541</b>					

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 - M07 January

[illegible]

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						-		
<b>Community Assets</b>	-	12 201	10 610	393	393	6 388	5 995	93.8% 10 610
Community Facilities	-	6 613	5 750	393	393	3 462	3 069	88.6% 5 750
Halls							-	
Centres	-	6 613	5 750	393	393	3 462	3 069	88.6% 5 750
Crèches							-	
Clinics/Care Centres							-	
Fire/Ambulance Stations							-	
Testing Stations							-	
Museums							-	
Galleries							-	
Theatres							-	
Libraries							-	
Cemeteries/Crematoria							-	
Police							-	
Parks							-	
Public Open Space							-	
Nature Reserves							-	
Public Ablution Facilities							-	
Markets							-	
Stalls							-	
Abattoirs							-	
Airports							-	
Taxi Ranks/Bus Terminals							-	
Capital Spares							-	
Sport and Recreation Facilities	-	5 588	4 859	-	-	2 926	2 926	100.0% 4 859
Indoor Facilities							-	
Outdoor Facilities	-	5 588	4 859	-	-	2 926	2 926	100.0% 4 859
Capital Spares							-	
<b>Heritage assets</b>	-	-	3 500	-	-	1 750	1 750	100.0% 3 500
Monuments							-	
Historic Buildings							-	
Works of Art	-	-	3 500	-	-	1 750	1 750	100.0% 3 500
Conservation Areas							-	
Other Heritage							-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property							-	
Unimproved Property							-	
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property							-	
Unimproved Property							-	
<b>Other assets</b>	-	-	-	-	-	-	-	-
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							-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
<b>Intangible Assets</b>	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
<b>Computer Equipment</b>	458	5 222	6 321	-	535	3 606	3 071	85.2%	6 321	
Computer Equipment	458	5 222	6 321	-	535	3 606	3 071	85.2%	6 321	
<b>Furniture and Office Equipment</b>	82	120	104	-	97	63	(34)	-54.8%	104	
Furniture and Office Equipment	82	120	104	-	97	63	(34)	-54.8%	104	
<b>Machinery and Equipment</b>	688	1 124	2 877	-	201	1 538	1 337	86.9%	2 877	
Machinery and Equipment	688	1 124	2 877	-	201	1 538	1 337	86.9%	2 877	
<b>Transport Assets</b>	8 360	2 600	2 861	-	-	1 661	1 661	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	1 661	1 661	100.0%	2 861	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land							-			
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
<b>Total Capital Expenditure on new assets</b>	1	418 865	454 134	405 899	2 271	253 541	243 262	(10 279)	-4.2%	405 899

## 2.10 OTHER SUPPORTING DOCUMENTS

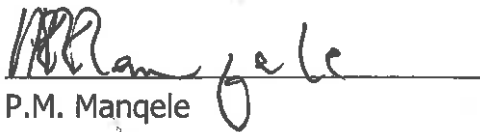
No other financial information outside of information contained in Schedule C is available

## 2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

## 2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

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



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

Date: 12-02-2021

# Municipal In-year reports & supporting tables

mSCOA Version 6.4

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2020/21

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	Council	01.1 - Council
Vote 02 - Corporate Services	01.1	Council	01.2 - Municipal Manager Administration
Vote 03 - Finance	01.2	Municipal Manager Administration	01.3 - Office Of The Speaker
Vote 04 - Community Development	01.3	Office Of The Speaker	
Vote 05 - Planning & W&S	Vote 02	Corporate Services	02.1 - Corporate Services Administration
Vote 06 - Technical Services	02.1	Corporate Services Administration	02.2 - Human Resources
Vote 07 - Water Purification	02.2	Human Resources	02.3 - Asset
Vote 08 - Water Distribution	02.3	Asset	02.4 - Disaster Management
Vote 09 - Waste Water	02.4	Disaster Management	
Vote 10 -	Vote 03	Finance	03.1 - Financial Services Administration
Vote 11 -	03.1	Financial Services Administration	03.2 - Budget & Treasury Office
Vote 12 -	03.2	Budget & Treasury Office	03.3 - Budget & Treasury Office
Vote 13 -	03.3	Budget & Treasury Office	
Vote 14 -	Vote 04	Community Development	04.1 - Community & Social Serv. Administration
Vote 15 - Other	04.1	Community & Social Serv. Administration	04.2 - Tourism
	04.2	Tourism	04.3 - Municipal Health
	04.3	Municipal Health	04.4 - Tourism
	04.4	Tourism	04.5 - Local Economic Development
	04.5	Local Economic Development	04.6 - Community Development
	04.6	Community Development	04.7 - Disaster Management
	04.7	Disaster Management	
	Vote 05	Planning & W&S	05.1 - Planning Administration
	05.1	Planning Administration	05.2 - W&S Administration
	05.2	W&S Administration	05.3 - Project Management
	05.3	Project Management	
	Vote 06	Technical Services	06.1 - Project Management Unit
	06.1	Project Management Unit	
	Vote 07	Water Purification	07.1 - Water Purification - Abaqulusi
	07.1	Water Purification - Abaqulusi	07.2 - Water Purification - Esimbis
	07.2	Water Purification - Esimbis	07.3 - Water Purification - Nongoma
	07.3	Water Purification - Nongoma	07.4 - Water Purification - Pongola
	07.4	Water Purification - Pongola	07.5 - Water Purification - Ulundi
	07.5	Water Purification - Ulundi	
	Vote 08	Water Distribution	08.1 - Water Distribution Abaqulusi W&P
	08.1	Water Distribution Abaqulusi W&P	08.2 - Water Distribution Esimbis W&P
	08.2	Water Distribution Esimbis W&P	08.3 - Water Distribution Nongoma W&P
	08.3	Water Distribution Nongoma W&P	08.4 - Water Distribution Pongola W&P
	08.4	Water Distribution Pongola W&P	08.5 - Water Distribution Ulundi W&P
	08.5	Water Distribution Ulundi W&P	08.6 - Water Distribution Zululand W&P
	08.6	Water Distribution Zululand W&P	
	Vote 09	Waste Water	09.1 - Waste Water Abaqulusi Sanitation
	09.1	Waste Water Abaqulusi Sanitation	09.2 - Waste Water Esimbis Sanitation
	09.2	Waste Water Esimbis Sanitation	09.3 - Waste Water Nongoma Sanitation
	09.3	Waste Water Nongoma Sanitation	09.4 - Waste Water Pongola Sanitation
	09.4	Waste Water Pongola Sanitation	09.5 - Waste Water Ulundi Sanitation
	09.5	Waste Water Ulundi Sanitation	
	Vote 10	.	
	Vote 11	.	
	Vote 12	.	
	Vote 13	.	
	13.1	Electricity Reporting Function	13.1 - Electricity Reporting Function
	Vote 14	.	
	Vote 15	Other	

## DC26 Zululand - Contact Information

### A. GENERAL INFORMATION

Municipality	DC26 Zululand
Grade	5
Province	KZN KWAZULU-NATAL
Web Address	www.zululand.org.za
e-mail Address	info@zululand.org.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

### B. CONTACT INFORMATION

<b>Postal address:</b>	
P.O. Box	PRIVATE BAG X76
City / Town	ULUNDI
Postal Code	3838
<b>Street address</b>	
Building	Princess Silomo Centre
Street No. & Name	B North 400 Gagane Street
City / Town	Ulundi
Postal Code	3838
<b>General Contacts</b>	
Telephone number	035 874 5500
Fax number	035 874 5589/91

### C. POLITICAL LEADERSHIP

<b>Speaker:</b>	
ID Number	5711035799086
Title	Mr
Name	B.J Mncwango
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Secretary/PA to the Speaker:</b>	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Shandu
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Mayor/Executive Mayor:</b>	
ID Number	8106125411089
Title	Mr
Name	T.D Buthelezi
Telephone number	035 874 5502
Cell number	0785007000
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	8406226155084
Title	Mr
Name	Sipho Derick Mhlongo
Telephone number	035 874 5502
Cell number	073 496 0555
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

<b>Deputy Mayor/Executive Mayor:</b>	
ID Number	5911170732088
Title	Mrs
Name	MM Kunene
Telephone number	035 874 5504
Cell number	072 544 4198
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	6506290407089
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Name	Hlengiwe Mbatha
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Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

### D. MANAGEMENT LEADERSHIP

<b>Municipal Manager:</b>	
ID Number	7212135329088
Title	Mr
Name	S.P. Mosia
Telephone number	0358745500
Cell number	0766744587
Fax number	035 874 5589
E-mail address	smosia@zululand.org.za

<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	9502100481080
Title	Miss
Name	Slindile Ntuli
Telephone number	035 874 5503
Cell number	0790127390
Fax number	035 874 5589
E-mail address	szsntuli@zululand.org.za

<b>Chief Financial Officer</b>	
ID Number	6910275328080

<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	7505130591085

Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
Telephone number	0358745500	Telephone number	035 874 5506
Cell number	076 516 9879	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	nlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8605195523087	ID Number	6404041006089
Title	Mr	Title	Mrs
Name	Lungisani Buthelezi	Name	Thenjiwe Sibiya
Telephone number	035 874 5648	Telephone number	035 874 5614
Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

**DC26 Zululand - Table C1 Monthly Budget Statement Summary - M07 January**

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	4 687	24 977	30 629	(5 652)	-18%	52 507
Investment revenue	4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Transfers and subsidies	485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other own revenue	1 236	1 200	1 200	48	341	700	(359)	-51%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>233 332</b>	<b>487 248</b>	<b>365 503</b>	<b>121 745</b>	<b>33%</b>	<b>635 351</b>
Employee costs	219 973	223 466	225 466	17 824	130 849	131 356	(507)	-0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	–	26 202	36 683	(10 481)	-29%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	30 877	–	15 595	17 840	(2 246)	-13%	30 877
Transfers and subsidies	6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure	360 116	226 166	275 080	9 717	167 276	153 743	13 533	9%	275 080
<b>Total Expenditure</b>	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0%</b>	<b>616 110</b>
<b>Surplus/(Deficit)</b>	<b>(176 847)</b>	<b>10 066</b>	<b>19 241</b>	<b>205 091</b>	<b>134 066</b>	<b>13 445</b>	<b>120 621</b>	<b>897%</b>	<b>19 241</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	48 337	277 637	259 040	18 598	7%	444 068
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 only)	8 360	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
Capital transfers recognised	415 596	445 042	386 993	2 271	252 909	233 002	19 907	9%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	–	632	10 260	(9 628)	-94%	18 906
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Financial position</b>									
Total current assets	106 612	117 837	187 261		208 552				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 165 337				4 576 007
Total current liabilities	216 914	138 612	214 612		134 489				214 612
Total non current liabilities	55 198	45 000	45 000		55 198				45 000
Community wealth/Equity	<b>3 577 492</b>	<b>4 564 843</b>	<b>4 499 033</b>		<b>3 988 693</b>				<b>4 499 033</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	518 265	79 874	714 742	302 321	(412 420)	-136%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(2 271)	(253 541)	(262 987)	(9 445)	4%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	(1 806)	86%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>8 866</b>	<b>111 291</b>	<b>76 932</b>	<b>–</b>	<b>473 189</b>	<b>37 228</b>	<b>(435 962)</b>	<b>-1171%</b>	<b>63 819</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582
<b>Creditors Age Analysis</b>									
Total Creditors	1 323	1 813	3 356	18 386	–	–	–	–	24 878



DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b><u>Revenue - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>471 993</b>	<b>515 837</b>	<b>577 260</b>	<b>227 138</b>	<b>455 750</b>	<b>331 616</b>	<b>124 134</b>	<b>37%</b>	<b>577 260</b>
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	577 260	227 138	455 750	331 616	124 134	37%	577 260
Internal audit		–	–	–	–	–	–	–		–
<b><i>Community and public safety</i></b>		<b>2 507</b>	<b>1 911</b>	<b>1 911</b>	<b>–</b>	<b>10</b>	<b>1 115</b>	<b>(1 105)</b>	<b>-99%</b>	<b>1 911</b>
Community and social services		2 507	1 911	1 911	–	–	1 115	(1 115)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	10	–	10	#DIV/0!	–
<b><i>Economic and environmental services</i></b>		<b>9 054</b>	<b>8 996</b>	<b>8 996</b>	<b>–</b>	<b>–</b>	<b>5 248</b>	<b>(5 248)</b>	<b>-100%</b>	<b>8 996</b>
Planning and development		9 054	8 996	8 996	–	–	5 248	(5 248)	-100%	8 996
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b><i>Trading services</i></b>		<b>546 165</b>	<b>491 252</b>	<b>491 252</b>	<b>54 531</b>	<b>309 125</b>	<b>286 564</b>	<b>22 561</b>	<b>8%</b>	<b>491 252</b>
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	480 113	53 604	303 141	280 066	23 075	8%	480 113
Waste water management		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Waste management		–	–	–	–	–	–	–		–
<b><i>Other</i></b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>281 669</b>	<b>764 885</b>	<b>624 543</b>	<b>140 343</b>	<b>22%</b>	<b>1 079 419</b>
<b><u>Expenditure - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>213 844</b>	<b>247 966</b>	<b>273 852</b>	<b>12 706</b>	<b>132 223</b>	<b>156 631</b>	<b>(24 408)</b>	<b>-16%</b>	<b>273 852</b>
Executive and council		40 055	36 873	42 492	2 364	27 254	24 228	3 026	12%	42 492
Finance and administration		173 789	211 093	231 360	10 342	104 969	132 403	(27 434)	-21%	231 360
Internal audit		–	–	–	–	–	–	–		–
<b><i>Community and public safety</i></b>		<b>18 249</b>	<b>22 844</b>	<b>22 969</b>	<b>1 351</b>	<b>10 325</b>	<b>13 321</b>	<b>(2 995)</b>	<b>-22%</b>	<b>22 969</b>
Community and social services		7 397	11 158	11 283	486	4 003	6 511	(2 508)	-39%	11 283
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 852	11 686	11 686	865	6 322	6 810	(487)	-7%	11 686
<b><i>Economic and environmental services</i></b>		<b>25 798</b>	<b>20 502</b>	<b>21 512</b>	<b>1 224</b>	<b>11 049</b>	<b>12 288</b>	<b>(1 239)</b>	<b>-10%</b>	<b>21 512</b>
Planning and development		25 798	20 502	21 512	1 224	11 049	12 288	(1 239)	-10%	21 512
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b><i>Trading services</i></b>		<b>440 701</b>	<b>264 596</b>	<b>289 123</b>	<b>12 384</b>	<b>195 292</b>	<b>164 934</b>	<b>30 358</b>	<b>18%</b>	<b>289 123</b>
Energy sources		(655)	–	–	–	–	–	–		–
Water management		437 731	260 968	285 495	12 129	193 247	162 818	30 429	19%	285 495
Waste water management		3 625	3 628	3 628	254	2 045	2 116	(71)	-3%	3 628
Waste management		–	–	–	–	–	–	–		–
<b><i>Other</i></b>		<b>7 762</b>	<b>7 954</b>	<b>8 654</b>	<b>577</b>	<b>4 293</b>	<b>4 883</b>	<b>(591)</b>	<b>-12%</b>	<b>8 654</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0%</b>	<b>616 110</b>
<b>Surplus/ (Deficit) for the year</b>		<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51%</b>	<b>463 309</b>

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		471 993	515 837	577 260	227 138	455 750	331 616	124 134	37%	577 260
Executive and council		-	-	-	-	-	-	-		-
Mayor and Council		-	-	-	-	-	-	-		-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-		-
Finance and administration		471 993	515 837	577 260	227 138	455 750	331 616	124 134	0	577 260
Administrative and Corporate Support		-	5 588	5 588	-	-	3 260	(3 260)	(0)	5 588
Asset Management										
Finance		471 647	509 849	571 272	227 138	455 750	328 123	127 627	0	571 272
Fleet Management								-		
Human Resources		346	400	400	-	-	233	(233)	(0)	400
Information Technology								-		
Legal Services								-		
Marketing, Customer Relations, Publicity and Media								-		
Co-ordination								-		
Property Services								-		
Risk Management								-		
Security Services								-		
Supply Chain Management								-		
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function								-		
Community and public safety		2 507	1 911	1 911	-	10	1 115	(1 105)	(0)	1 911
Community and social services		2 507	1 911	1 911	-	-	1 115	(1 115)	(0)	1 911
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums								-		
Child Care Facilities								-		
Community Halls and Facilities								-		
Consumer Protection								-		
Cultural Matters		1 911	1 911	1 911	-	-	1 115	(1 115)	(0)	1 911
Disaster Management		596	-	-	-	-	-	-		-
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives								-		
Literacy Programmes								-		
Media Services								-		
Museums and Art Galleries								-		
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		-	-	-	-	-	-	-		-
Beaches and Jetties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)								-		
Recreational Facilities								-		
Sports Grounds and Stadiums								-		
Public safety		-	-	-	-	-	-	-		-
Civil Defence								-		
Cleansing								-		
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection								-		
Licensing and Control of Animals								-		
Police Forces, Traffic and Street Parking Control								-		
Pounds								-		
Housing		-	-	-	-	-	-	-		-
Housing								-		
Informal Settlements		</								



Consumer Protection							-		
Cultural Matters	5 309	4 782	4 907	454	2 381	2 815	(433)	(0)	4 907
Disaster Management	2 088	6 376	6 376	32	1 622	3 697	(2 075)	(0)	6 376
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives							-		
Literacy Programmes							-		
Media Services							-		
Museums and Art Galleries							-		
Population Development							-		
Provincial Cultural Matters							-		
Theatres							-		
Zoo's							-		
Sport and recreation	-	-	-	-	-	-	-		-
Beaches and Jetties							-		
Casinos, Racing, Gambling, Wagering							-		
Community Parks (including Nurseries)							-		
Recreational Facilities							-		
Sports Grounds and Stadiums							-		
Public safety	-	-	-	-	-	-	-		-
Civil Defence							-		
Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection							-		
Licensing and Control of Animals							-		
Police Forces, Traffic and Street Parking Control							-		
Pounds							-		
Housing	-	-	-	-	-	-	-		-
Housing							-		
Informal Settlements							-		
Health	10 852	11 686	11 686	865	6 322	6 810	(487)	(0)	11 686
Ambulance							-		
Health Services	10 852	11 686	11 686	865	6 322	6 810	(487)	(0)	11 686
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including immunizations							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	25 798	20 502	21 512	1 224	11 049	12 288	(1 239)	(0)	21 512
Planning and development	25 798	20 502	21 512	1 224	11 049	12 288	(1 239)	(0)	21 512
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDS)	8 719	9 526	9 526	557	5 220	5 519	(299)	(0)	9 526
Central City Improvement District							-		
Development Facilitation							-		
Economic Development/Planning	7 252	3 690	3 690	87	1 077	2 143	(1 065)	(0)	3 690
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer							-		
Project Management Unit							-		
Provincial Planning							-		
Support to Local Municipalities	9 827	7 286	8 296	580	4 751	4 627	125	0	8 296
Road transport	-	-	-	-	-	-	-		-
Public Transport							-		
Road and Traffic Regulation							-		
Roads							-		
Taxi Ranks							-		
Environmental protection	-	-	-	-	-	-	-		-
Biodiversity and Landscape							-		
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control							-		
Soil Conservation							-		
Trading services	440 701	264 596	289 123	12 384	195 292	164 934	30 358	0	289 123
Energy sources	(655)	-	-	-	-	-	-		-
Electricity	(655)	-	-	-	-	-	-		-
Street Lighting and Signal Systems							-		
Nonelectric Energy							-		
Water management	437 731	260 968	285 495	12 129	193 247	162 818	30 429	0	285 495
Water Treatment	47 289	37 554	37 554	3 951	30 419	21 887	8 532	0	37 554
Water Distribution	390 443	223 415	247 942	8 179	162 828	140 931	21 897	0	247 942
Water Storage							-		
Waste water management	3 625	3 628	3 628	254	2 045	2 116	(71)	(0)	3 628
Public Toilets							-		
Sewerage	3 625	3 628	3 628	254	2 045	2 116	(71)	(0)	3 628
Storm Water Management							-		

Waste Water Treatment							-		
Waste management	-	-	-	-	-	-	-		-
Recycling							-		
Solid Waste Disposal (Landfill Sites)							-		
Solid Waste Removal							-		
Street Cleaning							-		
Other	7 762	7 954	8 654	577	4 293	4 883	(591)	(0)	8 654
Abattoirs							-		
Air Transport	6 418	5 941	5 941	484	3 390	3 455	(65)	(0)	5 941
Forestry							-		
Licensing and Regulation							-		
Markets							-		
Tourism	1 344	2 013	2 713	93	903	1 428	(526)	(0)	2 713
Total Expenditure - Functional	3	706 354	563 862	616 110	28 242	353 182	352 058	1 124	0
Surplus/ (Deficit) for the year		323 365	454 134	463 309	253 427	411 703	272 485	139 218	0

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	140 342 753	-
check opexp balance	-	-	-	-	-	-	0	-

**DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		942	400	400	-	-	233	(233)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	227 138	455 750	328 123	127 627	38.9%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	-	10	8 232	(8 222)	-99.9%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	49 837	284 120	257 325	26 796	10.4%	441 128
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		37 542	41 368	41 368	3 767	19 020	24 131	(5 111)	-21.2%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	927	5 984	6 498	(514)	-7.9%	11 140
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>281 669</b>	<b>764 885</b>	<b>624 543</b>	<b>140 343</b>	<b>22.5%</b>	<b>1 079 419</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		40 055	36 873	42 492	2 364	27 254	24 228	3 026	12.5%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 437	6 442	53 140	50 475	2 665	5.3%	89 437
Vote 03 - Finance		76 225	132 382	137 549	3 940	50 573	79 522	(28 949)	-36.4%	137 549
Vote 04 - Community Development		35 330	42 919	45 522	2 446	21 094	26 128	(5 035)	-19.3%	45 522
Vote 05 - Planning & Wsa		38 981	29 958	30 968	779	6 368	17 837	(11 470)	-64.3%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	142	1 543	1 122	420	37.5%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	3 951	30 419	21 887	8 532	39.0%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	7 925	160 747	128 741	32 005	24.9%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	254	2 045	2 116	(71)	-3.4%	3 628
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		(655)	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0.3%</b>	<b>616 110</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>51.1%</b>	<b>463 309</b>

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 Januar

Vote Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year Forecast
<b>Revenue by Vote</b>	1								
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-	-
01.1 - Council		-	-	-	-	-	-	-	-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		942	400	400	-	-	233	(233)	-100%
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-
02.2 - Human Resources		346	400	400	-	-	233	(233)	-100%
02.3 - Airport		-	-	-	-	-	-	-	-
02.4 - Disaster Management		596	-	-	-	-	-	-	-
<b>Vote 03 - Finance</b>		471 647	509 849	571 272	227 138	455 750	328 123	127 627	39%
03.1 - Financial Services Administration		470 182	508 649	570 072	226 895	455 142	327 423	127 718	39%
03.2 - Budget & Treasury Office		1 465	1 200	1 200	243	608	700	(92)	-13%
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		1 911	14 112	14 112	-	10	8 232	(8 222)	-100%
04.1 - Community & Social Serv. Administration		-	5 588	5 588	-	-	3 260	(3 260)	-100%
04.2 - Indonsa		1 911	1 911	1 911	-	-	1 115	(1 115)	-100%
04.3 - Municipal Health		-	-	-	-	10	-	10	#DIV/0!
04.4 - Tourism		-	-	-	-	-	-	-	-
04.5 - Local Economic Development		-	6 613	6 613	-	-	3 858	(3 858)	-100%
04.6 - Community Development		-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>		507 220	441 128	441 128	49 837	284 120	257 325	26 796	10%
05.1 - Planning Administration		3 054	2 383	2 383	-	-	1 390	(1 390)	-100%
05.2 - Wsa Administration		6 000	-	-	-	-	-	-	-
05.3 - Project Management		498 166	438 745	438 745	49 837	284 120	255 935	28 186	11%
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	-	-
06.1 - Project Management Unit		-	-	-	-	-	-	-	-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>		37 542	41 368	41 368	3 767	19 020	24 131	(5 111)	-21%
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-	-
08.2 - Water Distribution Edumbe Wsp		2 970	-	-	442	2 497	-	2 497	#DIV/0!
08.3 - Water Distribution Nongoma Wsp		1 733	-	-	148	923	-	923	#DIV/0!
08.4 - Water Distribution Pongola Wsp		9 653	-	-	1 432	7 701	-	7 701	#DIV/0!
08.5 - Water Distribution Ulundi Wsp		12 825	-	-	1 744	7 899	-	7 899	#DIV/0!
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	-	-	24 131	(24 131)	-100%
<b>Vote 09 - Waste Water</b>		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-	-
09.2 - Waste Water Edumbe Sanitation		258	-	-	-	145	-	145	#DIV/0!
09.3 - Waste Water Nongoma Sanitation		696	-	-	67	443	-	443	#DIV/0!
09.4 - Waste Water Pongola Sanitation		1 556	-	-	147	933	-	933	#DIV/0!
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	713	4 464	6 498	(2 034)	-31%
<b>Vote 10 - .</b>		-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-	-
<b>Vote 12 - .</b>		-	-	-	-	-	-	-	-
<b>Vote 13 - .</b>		-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	1 029 719	1 017 996	1 079 419	281 669	764 885	624 543	140 343	22%
<b>Expenditure by Vote</b>	1								
<b>Vote 01 - Council</b>		40 055	36 873	42 492	2 364	27 254	24 228	3 026	12%
01.1 - Council		32 449	26 035	30 054	1 484	18 207	17 166	1 041	6%
01.2 - Municipal Manager Administration		7 606	10 838	12 438	880	9 047	7 062	1 985	28%
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		96 963	76 116	89 437	6 442	53 140	50 475	2 665	5%
02.1 - Corporate Services Administration		82 296	62 046	75 297	5 510	45 908	42 269	3 639	9%
02.2 - Human Resources		6 161	8 129	8 199	416	3 669	4 751	(1 082)	-23%
02.3 - Airport		6 418	5 941	5 941	484	3 390	3 455	(65)	-2%
02.4 - Disaster Management		2 088	-	-	32	173	-	173	#DIV/0!
<b>Vote 03 - Finance</b>		76 225	132 382	137 549	3 940	50 573	79 522	(28 949)	-36%
03.1 - Financial Services Administration		73 587	131 061	136 228	3 909	49 848	78 758	(28 910)	-37%
03.2 - Budget & Treasury Office		2 639	1 321	1 321	31	725	764	(39)	-5%
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		35 330	42 919	45 522	2 446	21 094	26 128	(5 035)	-19%
04.1 - Community & Social Serv. Administration		9 107	8 536	10 315	477	4 819	5 861	(1 042)	-18%
04.2 - Indonsa		5 309	4 782	4 907	454	2 381	2 815	(433)	-15%
04.3 - Municipal Health		10 852	11 686	11 686	865	6 322	6 810	(487)	-7%
04.4 - Tourism		1 344	2 013	2 713	93	903	1 428	(526)	-37%
04.5 - Local Economic Development		8 719	9 526	9 526	557	5 220	5 519	(299)	-5%
04.6 - Community Development		-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	6 376	6 376	-	1 448	3 697	(2 248)	-61%
<b>Vote 05 - Planning &amp; Wsa</b>		38 981	29 958	30 968	779	6 368	17 837	(11 470)	-64%
05.1 - Planning Administration		9 827	7 286	8 296	580	4 751	4 627	125	3%
05.2 - Wsa Administration		7 252	3 690	3 690	87	1 077	2 143	(1 065)	-50%

05.3 - Project Management		21 902	18 982	18 982	112	539	11 068	(10 529)	-95%	18 982
<b>Vote 06 - Technical Services</b>		<b>7 894</b>	<b>1 926</b>	<b>1 926</b>	<b>142</b>	<b>1 543</b>	<b>1 122</b>	420	37%	<b>1 926</b>
06.1 - Project Management Unit		7 894	1 926	1 926	142	1 543	1 122	420	37%	1 926
<b>Vote 07 - Water Purification</b>		<b>47 289</b>	<b>37 554</b>	<b>37 554</b>	<b>3 951</b>	<b>30 419</b>	<b>21 887</b>	8 532	39%	<b>37 554</b>
07.1 - Water Purification - Abaqulusi		64	-	-	16	114	-	114	#DIV/0!	-
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	199	1 430	4 648	(3 218)	-69%	7 969
07.3 - Water Purification - Nongoma		4 141	11 389	11 389	449	3 053	6 642	(3 589)	-54%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	136	843	3 266	(2 424)	-74%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	3 151	24 979	7 330	17 649	241%	12 595
<b>Vote 08 - Water Distribution</b>		<b>360 647</b>	<b>202 507</b>	<b>227 034</b>	<b>7 925</b>	<b>160 747</b>	<b>128 741</b>	32 005	25%	<b>227 034</b>
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	279	2 229	4 122	(1 893)	-46%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 240	148	1 201	7 650	(6 449)	-84%	13 240
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 273	3 522	11 291	12 278	(987)	-8%	21 273
08.4 - Water Distribution Pongola Wsp		17 273	19 999	19 299	448	6 429	11 759	(5 330)	-45%	19 299
08.5 - Water Distribution Ulundi Wsp		74 232	36 378	36 378	2 644	48 687	20 916	27 772	133%	36 378
08.6 - Water Distribution Zululand Wsp		240 488	104 549	129 776	882	90 910	72 017	18 892	26%	129 776
<b>Vote 09 - Waste Water</b>		<b>3 625</b>	<b>3 628</b>	<b>3 628</b>	<b>254</b>	<b>2 045</b>	<b>2 116</b>	(71)	-3%	<b>3 628</b>
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	18	168	183	(14)	-8%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	-	-	221	(221)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	23	99	133	(33)	-25%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	-	-	302	(302)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	214	1 778	1 278	499	39%	2 192
<b>Vote 10 - .</b>		-	-	-	-	-	-	-		-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-		-
<b>Vote 12 - .</b>		-	-	-	-	-	-	-		-
<b>Vote 13 - .</b>		(655)	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		(655)	-	-	-	-	-	-		-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-		-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>706 354</b>	<b>563 862</b>	<b>616 110</b>	<b>28 242</b>	<b>353 182</b>	<b>352 058</b>	<b>1 124</b>	<b>0</b>	<b>616 110</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>323 365</b>	<b>454 134</b>	<b>463 309</b>	<b>253 427</b>	<b>411 703</b>	<b>272 485</b>	<b>139 218</b>	<b>0</b>	<b>463 309</b>

#### References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue  
check expenditure



Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	3 761	18 992	24 131	(5 139)	-21%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	5 984	6 498	(514)	-8%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	37	111	117	(6)	-5%	200
Interest earned - external investments		4 760	5 000	5 000	571	2 275	2 917	(642)	-22%	5 000
Interest earned - outstanding debtors		27	-	-	6	28	-	28	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	-	11	58	(47)	-81%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	228 026	459 655	331 257	128 398	39%	576 644
Other revenue		1 045	900	900	4	182	525	(343)	-65%	900
Gains		-	-	-	-	-	-	-		-
		529 507	573 928	635 351	233 332	487 248	365 503	121 745	33%	635 351
<b>Total Revenue (excluding capital transfers and contributions)</b>										
<b>Expenditure By Type</b>										
Employee related costs		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	656	4 934	4 871	63	1%	8 350
Debt impairment		11 751	11 000	14 723	-	-	8 278	(8 278)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	26 202	36 683	(10 481)	-29%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	-	11 083	13 483	(2 400)	-18%	23 552
Other materials		14 685	8 590	7 325	-	4 512	4 358	154	4%	7 325
Contracted services		245 654	139 217	170 469	3 800	114 063	94 768	19 295	20%	170 469
Transfers and subsidies		6 401	10 852	13 451	45	8 327	7 564	763	10%	13 451
Other expenditure		102 673	75 949	89 888	5 918	53 213	50 697	2 516	5%	89 888
Losses		37	-	-	-	-	-	-		-
<b>Total Expenditure</b>		706 354	563 862	616 110	28 242	353 182	352 058	1 124	0%	616 110
<b>Surplus/(Deficit)</b>		(176 847)	10 066	19 241	205 091	134 066	13 445	120 621	0	19 241
Transfers and subsidies - capital (monetary allocations) (Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		491 852	444 068	444 068	48 337	277 637	259 040	18 598	0	444 068
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		323 365	454 134	463 309	253 427	411 703	272 485			463 309
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		323 365	454 134	463 309	253 427	411 703	272 485			463 309

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	-	97	4 420	(4 323)	-98%	7 443
Vote 03 - Finance		686	1 222	6 063	-	535	3 140	(2 605)	-83%	6 063
Vote 04 - Community Development		-	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	950	(950)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	418 865	454 134	405 899	2 271	253 541	243 262	10 279	4%	405 899
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	21 735	-	632	12 157	(11 525)	-95%	21 735
Executive and council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
Finance and administration		1 241	14 530	18 235	-	632	10 407	(9 775)	-94%	18 235
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	974	847	-	201	510	(309)	-61%	847
Community and social services		-	974	847	-	201	510	(309)	-61%	847
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	8 996	7 823	393	393	4 710	(4 317)	-92%	7 823
Planning and development		-	8 996	7 823	393	393	4 710	(4 317)	-92%	7 823
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		417 624	429 484	375 364	1 878	252 315	225 807	26 508	12%	375 364
Energy sources		-	-	-	-	-	-	-		-
Water management		417 624	429 484	375 364	1 878	252 315	225 807	26 508	12%	375 364
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	150	130	-	-	79	(79)	-100%	130
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>
<b>Funded by:</b>										
National Government		407 237	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537
Provincial Government		8 360	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		415 596	445 042	386 993	2 271	252 909	233 002	19 907	9%	386 993
<b>Borrowing</b>		-	-	-	-	-	-	-		-
<b>Internally generated funds</b>	6	3 269	9 092	18 906	-	632	10 260	(9 628)	-94%	18 906
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>2 271</b>	<b>253 541</b>	<b>243 262</b>	<b>10 279</b>	<b>4%</b>	<b>405 899</b>

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07 January

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote	1									
Expenditure of multi-year capital appropriation										
Vote 01 - Council		-	-	-	-	-	-	-	-	-
01.1 - Council									-	-
01.2 - Municipal Manager Administration									-	-
01.3 - Office Of The Speaker									-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
02.1 - Corporate Services Administration									-	-
02.2 - Human Resources									-	-
02.3 - Airport									-	-
02.4 - Disaster Management									-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
03.1 - Financial Services Administration									-	-
03.2 - Budget & Treasury Office									-	-
03.3 - Budget & Treasury Office									-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
04.1 - Community & Social Serv. Administration									-	-
04.2 - Indonsa									-	-
04.3 - Municipal Health									-	-
04.4 - Tourism									-	-
04.5 - Local Economic Development									-	-
04.6 - Community Development									-	-
04.7 - Disaster Management									-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
05.1 - Planning Administration									-	-
05.2 - Wsa Administration									-	-
05.3 - Project Management									-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit									-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi									-	-
07.2 - Water Purification - Edumbe									-	-
07.3 - Water Purification - Nongoma									-	-
07.4 - Water Purification - Pongola									-	-
07.5 - Water Purification - Ulundi									-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
08.1 - Water Distribution Abaqulusi Wsp									-	-
08.2 - Water Distribution Endume Wsp									-	-
08.3 - Water Distribution Nongoma Wsp									-	-
08.4 - Water Distribution Pongola Wsp									-	-
08.5 - Water Distribution Ulundi Wsp									-	-
08.6 - Water Distribution Zululand Wsp									-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation									-	-
09.2 - Waste Water Endume Sanitation									-	-
09.3 - Waste Water Nongoma Sanitation									-	-
09.4 - Waste Water Pongola Sanitation									-	-
09.5 - Waste Water Ulundi Sanitation									-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,	-	-	-	-	-	-	-	-	-	
Vote 13 - ,	-	-	-	-	-	-	-	-	-	
13.1 - Electricity Reporting Function								-	-	
Vote 14 - *	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total multi-year capital expenditure		-	-	-	-	-	-	-	-	
Capital expenditure - Municipal Vote	1									
Expenditure of single-year capital appropriation										
Vote 01 - Council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
01.1 - Council		-	-	3 500	-	-	1 750	(1 750)	-100%	3 500
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		556	7 870	7 443	-	97	4 420	(4 323)	-98%	7 443
02.1 - Corporate Services Administration		556	7 720	7 313	-	97	4 342	(4 245)	-98%	7 313
02.2 - Human Resources		-	-	-	-	-	-	-	-	-
02.3 - Airport		-	150	130	-	-	79	(79)	-100%	130
02.4 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		686	1 222	6 063	-	535	3 140	(2 605)	-83%	6 063
03.1 - Financial Services Administration		545	1 222	6 063	-	535	3 140	(2 605)	-83%	6 063
03.2 - Budget & Treasury Office		140	-	-	-	-	-	-	-	-
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	13 175	11 457	393	594	6 898	(6 304)	-91%	11 457
04.1 - Community & Social Serv. Administration		-	5 588	4 859	-	-	2 926	(2 926)	-100%	4 859
04.2 - Indonsa		-	974	847	-	201	510	(309)	-61%	847
04.3 - Municipal Health		-	-	-	-	-	-	-	-	-
04.4 - Tourism		-	-	-	-	-	-	-	-	-
04.5 - Local Economic Development		-	6 613	5 750	393	393	3 462	(3 069)	-89%	5 750
04.6 - Community Development		-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		409 264	431 867	375 537	1 878	252 315	226 104	26 210	12%	375 537

05.1 - Planning Administration	-	2 383	2 072	-	-	1 248	(1 248)	-100%	2 072
05.2 - Wsa Administration	-	-	-	-	-	-	-	-	-
05.3 - Project Management	409 264	429 484	373 464	1 878	252 315	224 857	27 458	12%	373 464
<b>Vote 06 - Technical Services</b>	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit	-	-	-	-	-	-	-	-	-
<b>Vote 07 - Water Purification</b>	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>	8 360	-	1 900	-	-	950	(950)	-100%	1 900
08.1 - Water Distribution Abaqulusi Wsp	-	-	-	-	-	-	-	-	-
08.2 - Water Distribution Endume Wsp	-	-	-	-	-	-	-	-	-
08.3 - Water Distribution Nongoma Wsp	-	-	-	-	-	-	-	-	-
08.4 - Water Distribution Pongola Wsp	-	-	-	-	-	-	-	-	-
08.5 - Water Distribution Ulundi Wsp	-	-	-	-	-	-	-	-	-
08.6 - Water Distribution Zululand Wsp	8 360	-	1 900	-	-	950	(950)	-100%	1 900
<b>Vote 09 - Waste Water</b>	-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-
<b>Vote 10 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 - ,</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - ,</b>	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	418 865	454 134	405 899	2 271	253 541	243 262	10 279	0	405 899
<b>Total Capital Expenditure</b>	418 865	454 134	405 899	2 271	253 541	243 262	10 279	0	405 899

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	66 156	85 704	66 156
Call investment deposits		–	–	–	–	–
Consumer debtors		60 931	35 404	35 404	79 198	35 404
Other debtors		28 890	11 467	81 702	37 770	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 880	4 000
<b>Total current assets</b>		<b>106 612</b>	<b>117 837</b>	<b>187 261</b>	<b>208 552</b>	<b>187 261</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 557 118	4 165 322	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 576 007</b>	<b>4 165 337</b>	<b>4 576 007</b>
<b>TOTAL ASSETS</b>		<b>4 044 610</b>	<b>4 742 079</b>	<b>4 763 268</b>	<b>4 373 889</b>	<b>4 763 268</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 619	3 612
Trade and other payables		202 428	120 000	211 000	119 996	211 000
Provisions		10 874	15 000	–	10 874	–
<b>Total current liabilities</b>		<b>216 914</b>	<b>138 612</b>	<b>214 612</b>	<b>134 489</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
<b>Total non current liabilities</b>		<b>55 198</b>	<b>45 000</b>	<b>45 000</b>	<b>55 198</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>272 112</b>	<b>183 612</b>	<b>259 612</b>	<b>189 687</b>	<b>259 612</b>
<b>NET ASSETS</b>	<b>2</b>	<b>3 772 499</b>	<b>4 558 467</b>	<b>4 503 656</b>	<b>4 184 202</b>	<b>4 503 656</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 577 492	4 564 843	4 499 033	3 988 693	4 499 033
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>3 577 492</b>	<b>4 564 843</b>	<b>4 499 033</b>	<b>3 988 693</b>	<b>4 499 033</b>

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								–		
Service charges		–	–	26 130	1 495	12 604	15 242	(2 638)	-17%	26 130
Other revenue		–	128 130	–	111 661	775 846	–	775 846	#DIV/0!	–
Transfers and Subsidies - Operational		–	515 221	576 644	–	446 243	336 376	109 867	33%	576 644
Transfers and Subsidies - Capital		–	444 068	444 068	–	336 518	259 040	77 478	30%	444 068
Interest		–	5 000	5 000	571	659	2 917	(2 257)	-77%	5 000
Dividends								–		
<b>Payments</b>										
Suppliers and employees		–	(564 134)	(519 725)	(33 853)	(857 129)	(303 173)	553 956	-183%	(519 725)
Finance charges								–		
Transfers and Grants		–	–	(13 852)	–	–	(8 080)	(8 080)	100%	(13 852)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>528 285</b>	<b>518 265</b>	<b>79 874</b>	<b>714 742</b>	<b>302 321</b>	<b>(412 420)</b>	<b>-136%</b>	<b>518 265</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	14 300	–	–	8 342	(8 342)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(454 134)	(465 134)	(2 271)	(253 541)	(271 328)	(17 787)	7%	(465 134)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(439 834)</b>	<b>(450 834)</b>	<b>(2 271)</b>	<b>(253 541)</b>	<b>(262 987)</b>	<b>(9 445)</b>	<b>4%</b>	<b>(450 834)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	1 806	-86%	(3 612)
<b>Payments</b>										
Repayment of borrowing								–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 612)</b>	<b>(3 612)</b>	<b>(3 612)</b>	<b>(301)</b>	<b>(301)</b>	<b>(2 107)</b>	<b>(1 806)</b>	<b>86%</b>	<b>(3 612)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 612)</b>	<b>84 838</b>	<b>63 819</b>	<b>77 302</b>	<b>460 899</b>	<b>37 228</b>			<b>63 819</b>
Cash/cash equivalents at beginning:		12 478	26 452	13 113		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	76 932		473 189	37 228			63 819

DC26 Zululand - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Service charges - water revenue	-21%	This is amounts billed on customers for water used, the year to date actual is R18.9 million, which is below year-to-date budget of R24.1 million. An unfavourable variance of R5.1 million or 21% is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Service charges - sanitation revenue	-8%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R5.9 million which is slightly below year to budget of R6.4 million. An unfavourable variance of R514 thousand or 8% is observed.	Sewer charge is fixed, but businesses and government are charged an additional sewer excess if they use more than 40kl of water per month, since the municipality is facing metering problem sewer access is not accurately charged. Challenge is the sources of funds, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of
	Service charges - refuse revenue			
	Rental of facilities and equipment	-5%	Rental of facilities is amounts billed to WSSA, Avis and Waghatha Group for office space used. The year-to-date actual is R111 thousand which is below year-to-date budget of R117 thousand. An unfavourable variance of R6 thousand or 5% is observed.	the variance is not material
	Interest earned - external investments	-22%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.2 million, which is below year-to-date budget of R2.9 million. An unfavourable variance of R647 thousand is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors		Interest earned - outstanding debtors is charged on businesses for accounts in arrears, an estimated projected amount will be provided in the adjustment budget.	to be budgeted for on gthe adjusted budget
	Dividends received			
	Fines, penalties and forfeits	-81%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R11 thousand, the year-to-date budget is R58 thousand. An unfavourable variance of R47 thousand is observed. There was over budgeting of fines, penalties and forfeits, an estimated projected amount will be provided in the adjustment budget.	to be budgeted for on gthe adjusted budget
	Licences and permits			
	Agency services			
	Transfers and subsidies	39%	Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020; 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.	Received as per transfer schedule
	Other revenue	-65%	Transfers and subsidies year to date actual is R459.6 million, Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R182 thousand, which is below year-to-date budget of R525 thousand. An unfavorable variance of R343 thousand is observed.	to be budgeted for on gthe adjusted budget
2	<b>Expenditure By Type</b>			
	Employee related costs	0%	Employee related costs year to date actual is R130.8 million, the year-to-date budget is R131.3 million, a favorable variance of R507 thousand is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R4.9 million, the year-to-date budget is R4.8 million, an unfavorable variance of R63 thousand is observed.	
	Debt impairment	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	-29%	Assessment and provision for bad debts is done at year end. This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is R26.2 million. The year-to-date budget is R36.6 million. A favorable variance of R10.4 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-18%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R11 million, the year-to-date budget is R13.4 million, a favorable variance of R2.4 million is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.	Bulk water purchases expenditure is based on amount/volume of water extracted. The midyear and performance assessment will determine whether we need to adjust
	Other materials	4%	Other materials year to date actual is R4.5 million, the year-to-date budget is R4.3 million, an unfavourable variance of R154 thousand is observed.	the variance is not material
	Contracted services	20%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R114 million which is above year to date budget of R94.7 million, an unfavourable variance of R19.2 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end).	
	Transfers and subsidies	10%	Transfers and subsidies year to date actual is R8.3 million, the year-to-date budget is R7.5 million, an unfavourable variance of R763 thousand is observed.	
	Other expenditure	5%	Other expenditure year to date actual is R53.2 million, the year-to-date budget is R50.6 million, an unfavourable variance of R2.5 million is observed.	
3	<b>Capital Expenditure</b>			
	Vote 01 - Council	-100%	identified as savings in the adjustment budget	
	Vote 02 - Corporate Services	-98%	identified as savings in the adjustment budget	
	Vote 03 - Finance	-83%	identified as savings in the adjustment budget	
	Vote 04 - Community Development	-91%	grant withdrawn by province	
	Vote 05 - Planning & Wsa	12%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%	Procurement process	
	Vote 09 - Waste Water			
4	<b>Financial Position</b>			
	Client elected not to populate this sheet			
5	<b>Cash Flow</b>			
	Client elected not to populate this sheet			
6	<b>Measureable performance</b>			
	Client elected not to populate this sheet			
7	<b>Municipal Entities</b>			
	Client elected not to populate this sheet			

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.2%	0.0%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		5.7%	2.6%	4.7%	3.0%	4.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	49.1%	85.0%	87.3%	155.1%	87.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.7%	48.3%	30.8%	63.7%	30.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.0%	10.7%	20.7%	24.0%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.5%	38.9%	35.5%	26.9%	35.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	9.5%	6.5%	9.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.7%	11.0%	9.9%	0.0%	1.3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description		Budget Year 2020/21											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr							
R thousands		NT Code														
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water		1200	7 093	2 548	2 890	2 937	8 895	4 374	8 468	75 447	112 653	100 122			79 247	
Trade and Other Receivables from Exchange Transactions - Electricity		1300									-	-				
Receivables from Non-exchange Transactions - Property Rates		1400									-	-				
Receivables from Exchange Transactions - Waste Water Management		1500	1 819	669	646	765	585	576	2 998	27 546	35 804	32 469			28 166	
Receivables from Exchange Transactions - Waste Management		1600									-	-				
Receivables from Exchange Transactions - Property Rental Debtors		1700									-	-				
Interest on Arrear Debtor Accounts		1810	12	5	3	3	2	2	12	178	217	197				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820									-	-				
Other		1900	69	9	9	4	4	4	4	4	107	19			7	
Total By Income Source		2000	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582	132 807	-		107 419	
2019/20 - totals only											-	-				
Debtors Age Analysis By Customer Group																
Organs of State		2200	2 294	392	538	1 108	790	566	802	7 507	13 997	10 772				
Commercial		2300	1 482	477	556	476	2 200	737	1 950	8 450	16 329	13 813				
Households		2400	5 216	2 363	2 456	2 124	6 496	3 653	8 730	87 218	118 256	108 222			107 419	
Other		2500									-	-				
Total By Customer Group		2600	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	148 582	132 807	-		107 419	

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2020/21								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	1 323	1 813	3 356	18 386					24 878
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	1 323	1 813	3 356	18 386	-	-	-	-	24 878



## DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		481 439	513 310	574 733	228 026	459 655	330 142	129 513	39.2%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	226 282	452 564	324 040	128 524	39.7%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	1 500	6 483	5 402	1 081	20.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	243	608	700	(92)	-13.1%	1 200
Municipal Disaster Relief Grant		596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	1 911	–	–	1 115	(1 115)	-100.0%	1 911
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	1 911	–	–	1 115	(1 115)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	576 644	228 026	459 655	331 257	128 398	38.8%	576 644
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	431 867	48 337	277 637	251 922	25 715	10.2%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	223 984	22 603	159 920	130 657	29 262	22.4%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	9 510	61 000	58 333	2 667	4.6%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	1 390	(1 390)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	16 223	56 718	61 542	(4 824)	-7.8%	105 500
<b>Provincial Government:</b>		8 360	12 201	12 201	–	–	7 117	(7 117)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	7 117	(7 117)	-100.0%	12 201
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	444 068	48 337	277 637	259 040	18 598	7.2%	444 068
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	1 020 712	276 362	737 293	590 297	146 996	24.9%	1 020 712

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b><u>EXPENDITURE</u></b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		627 604	488 940	535 640	28 242	325 816	305 829	19 986	6.5%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 959	27 368	318 258	299 614	18 644	6.2%	524 959
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	843	6 820	5 402	1 418	26.2%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	31	607	695	(88)	-12.7%	1 200
Municipal Disaster Relief Grant		596	120	220	–	130	118	12	10.3%	220
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		3 577	937	2 762	–	950	1 210	(260)	-21.5%	2 762
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 762	–	950	1 210	(260)	-21.5%	2 762
Tourism Events		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	–	–	–	120	–	120	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		631 181	489 877	538 402	28 242	326 765	307 039	19 726	6.4%	538 402
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		407 237	431 867	375 537	1 878	252 315	226 104	26 210	11.6%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	1 849	144 489	117 267	27 222	23.2%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	–	58 207	52 355	5 851	11.2%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	1 248	(1 248)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	29	49 619	55 235	(5 616)	-10.2%	91 739
<b>Provincial Government:</b>		8 360	13 175	11 457	393	594	6 898	(6 304)	-91.4%	11 457
Specify (Add grant description)		8 360	13 175	11 457	393	594	6 898	(6 304)	-91.4%	11 457
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		415 596	445 042	386 993	2 271	252 909	233 002	19 907	8.5%	386 993
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1 046 777	934 919	925 395	30 513	579 674	540 041	39 633	7.3%	925 395

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
					-	
Provincial Government:		700	-	217	1 031	147.3%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		452	548	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>700</b>	<b>-</b>	<b>217</b>	<b>1 031</b>	<b>147.3%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
					-	
Provincial Government:		2 100	-	452	1 648	78.5%
Kwamajomela Manufacturing Grant		2 100		452	1 648	78.5%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>2 100</b>	<b>-</b>	<b>452</b>	<b>1 648</b>	<b>78.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>2 800</b>	<b>-</b>	<b>669</b>	<b>2 679</b>	<b>95.7%</b>

Summary of Employee and Councillor remuneration			Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
R thousands							YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
			1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages				10	-	-	-	-	-		-	
Pension and UIF Contributions				429	448	448	39	289	262	27	10%	448
Medical Aid Contributions				251	267	267	6	47	156	(109)	-70%	267
Motor Vehicle Allowance				1 903	1 818	1 818	150	1 121	1 060	60	6%	1 818
Cellphone Allowance				658	653	653	54	399	381	18	5%	653
Housing Allowances				-	-	-	-	-	-	-		-
Other benefits and allowances				5 121	5 164	5 164	407	3 078	3 012	66	2%	5 164
<b>Sub Total - Councillors</b>				<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>656</b>	<b>4 934</b>	<b>4 871</b>	<b>63</b>	<b>1%</b>	<b>8 350</b>
<b>% increase</b>			4		<b>-0.3%</b>	<b>-0.3%</b>						<b>-0.3%</b>
<b>Senior Managers of the Municipality</b>			3									
Basic Salaries and Wages				6 011	6 442	6 442	447	3 953	3 758	195	5%	6 442
Pension and UIF Contributions				2	64	64	1	6	38	(32)	-85%	64
Medical Aid Contributions				131	144	144	8	73	84	(11)	-13%	144
Overtime				-	-	-	-	-	-	-		-
Performance Bonus				-	-	-	-	-	-	-		-
Motor Vehicle Allowance				1 505	1 559	1 559	114	1 013	909	104	11%	1 559
Cellphone Allowance				64	68	68	5	47	40	7	17%	68
Housing Allowances				-	-	-	-	-	-	-		-
Other benefits and allowances				242	264	264	18	162	154	8	5%	264
Payments in lieu of leave				-	-	-	-	-	-	-		-
Long service awards				-	-	-	-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>				<b>7 954</b>	<b>8 541</b>	<b>8 541</b>	<b>593</b>	<b>5 254</b>	<b>4 983</b>	<b>272</b>	<b>5%</b>	<b>8 541</b>
<b>% increase</b>			4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>												
Basic Salaries and Wages				135 668	151 005	151 005	12 519	87 484	88 086	(603)	-1%	151 005
Pension and UIF Contributions				17 879	19 733	19 733	1 647	11 012	11 511	(499)	-4%	19 733
Medical Aid Contributions				11 222	11 488	11 488	1 072	7 197	6 701	496	7%	11 488
Overtime				(2)	-	-	-	19	-	19	#DIV/0!	-
Performance Bonus				9 291	10 851	10 851	780	5 737	6 330	(593)	-9%	10 851
Motor Vehicle Allowance				6 439	6 425	6 425	572	3 966	3 748	218	6%	6 425
Cellphone Allowance				506	517	517	43	301	301	0	0%	517
Housing Allowances				1 142	1 164	1 164	102	705	679	26	4%	1 164
Other benefits and allowances				12 363	9 042	11 042	353	8 092	6 275	1 817	29%	11 042
Payments in lieu of leave				5 465	-	-	-	391	-	391	#DIV/0!	-
Long service awards				1 429	-	-	143	691	-	691	#DIV/0!	-
Post-retirement benefit obligations			2	10 617	4 700	4 700	-	-	2 742	(2 742)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>				<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>17 231</b>	<b>125 594</b>	<b>126 374</b>	<b>(779)</b>	<b>-1%</b>	<b>216 925</b>
<b>% increase</b>			4		<b>1.4%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Total Parent Municipality</b>				<b>228 345</b>	<b>231 817</b>	<b>233 817</b>	<b>18 480</b>	<b>135 782</b>	<b>136 227</b>	<b>(445)</b>	<b>0%</b>	<b>233 817</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>												
<b>Board Members of Entities</b>												
Basic Salaries and Wages						</						

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		228 345	231 817	233 817	18 480	135 782	136 227	(445)	0%	233 817
% increase	4		1.5%	2.4%						2.4%
TOTAL MANAGERS AND STAFF		219 973	223 466	225 466	17 824	130 849	131 356	(507)	0%	225 466



DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget				
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates																	
Service charges - electricity revenue		39 468	14 840	1 939	1 740	(50 408)	954	1 111	1 741	1 741	1 741	1 741	4 283	20 889	-	-	
Service charges - water revenue		1 510	352	690	604	(860)	281	384	437	437	437	437	533	5 241	-	-	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		10	10	10	15	15	15	37	33	33	33	33	156	400	418	438	
Interest earned - external investments		-	-	-	-	50	39	571	417	417	417	417	2 674	5 000	5 230	5 471	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		-	-	0	0	2	9	-	8	8	8	8	56	100	105	109	
Licences and permits		-	10	-	-	-	-	-	-	-	-	-	(10)	-	-	-	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue		(23 541)	5 554	(100 805)	(45 558)	233 965	212 278	-	48 054	48 054	48 054	48 054	(61 814)	576 644	548 723	590 578	
<b>Cash Receipts by Source</b>		<b>17 447</b>	<b>20 766</b>	<b>(98 166)</b>	<b>(43 198)</b>	<b>911 249</b>	<b>313 528</b>	<b>113 727</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>(830 170)</b>	<b>607 774</b>	<b>683 963</b>	<b>728 049</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		113 868	36 000	80 000	31 650	25 000	50 000	-	37 006	37 006	37 006	37 006	(40 473)	444 068	511 733	567 413	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	5	5	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(14 300)	(14 300)	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>131 315</b>	<b>56 766</b>	<b>(18 166)</b>	<b>(11 548)</b>	<b>936 249</b>	<b>363 528</b>	<b>113 727</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>(884 943)</b>	<b>1 037 542</b>	<b>1 195 691</b>	<b>1 295 467</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		8	8	-	13 185	92 606	21 354	19 123	19 485	19 485	19 485	19 485	9 593	233 817	232 793	243 502	
Remuneration of councillors																	
Interest paid																	
Bulk purchases - Electricity																	
Bulk purchases - Water & Sewer																	
Other materials																	
Contracted services																	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other																	
General expenses		177 615	95 207	128 603	94 978	93 749	105 962	14 730	1 154	1 154	1 154	1 154	9 235	13 852	-	-	
<b>Cash Payments by Type</b>		<b>177 623</b>	<b>95 215</b>	<b>128 603</b>	<b>108 164</b>	<b>186 355</b>	<b>127 315</b>	<b>33 853</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>(501 411)</b>	<b>533 577</b>	<b>617 327</b>	<b>653 594</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		75	46 591	67 762	42 474	47 428	46 939	2 271	38 761	38 761	38 761	38 761	56 548	465 134	511 733	567 413	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>177 698</b>	<b>141 807</b>	<b>196 365</b>	<b>150 638</b>	<b>233 784</b>	<b>174 254</b>	<b>36 125</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>(444 863)</b>	<b>998 711</b>	<b>1 129 060</b>	<b>1 221 007</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(46 383)</b>	<b>(85 041)</b>	<b>(214 531)</b>	<b>(162 186)</b>	<b>702 465</b>	<b>189 274</b>	<b>77 603</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>(440 080)</b>	<b>38 831</b>	<b>66 631</b>	<b>74 459</b>	
Cash/cash equivalents at the month/year beginning:		12 290	(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	477 918	482 346	486 773	491 201	12 290	51 121	117 752	
Cash/cash equivalents at the month/year end:		(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	477 918	482 346	486 773	491 201	51 121	51 121	117 752	192 211	

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January**

[illegible]

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January**

[illegible]

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	32 527	–		275 790	–		
March	21 893	37 845	32 527	–		308 317	–		
April	27 545	37 845	32 527	–		340 845	–		
May	30 209	37 845	32 527	–		373 372	–		
June	52 360	37 845	32 527	–		405 899	–		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>405 899</b>	<b>253 541</b>					



Museums							-			
Galleries							-			
Theatres							-			
Libraries							-			
Cemeteries/Crematoria							-			
Police							-			
Parks							-			
Public Open Space							-			
Nature Reserves							-			
Public Ablution Facilities							-			
Markets							-			
Stalls							-			
Abattoirs							-			
Airports							-			
Taxi Ranks/Bus Terminals							-			
Capital Spares							-			
Sport and Recreation Facilities	-	5 588	4 859	-	-	2 926	2 926	100.0%	4 859	
Indoor Facilities							-			
Outdoor Facilities	-	5 588	4 859	-	-	2 926	2 926	100.0%	4 859	
Capital Spares							-			
Heritage assets	-	-	3 500	-	-	1 750	1 750	100.0%	3 500	
Monuments							-			
Historic Buildings							-			
Works of Art	-	-	3 500	-	-	1 750	1 750	100.0%	3 500	
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	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	652	652	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	458	5 222	6 321	-	535	3 606	3 071	85.2%	6 321	
Computer Equipment	458	5 222	6 321	-	535	3 606	3 071	85.2%	6 321	
Furniture and Office Equipment	82	120	104	-	97	63	(34)	-54.8%	104	
Furniture and Office Equipment	82	120	104	-	97	63	(34)	-54.8%	104	
Machinery and Equipment	688	1 124	2 877	-	201	1 538	1 337	86.9%	2 877	
Machinery and Equipment	688	1 124	2 877	-	201	1 538	1 337	86.9%	2 877	
Transport Assets	8 360	2 600	2 861	-	-	1 661	1 661	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	1 661	1 661	100.0%	2 861	
Land	-	-	-	-	-	-	-		-	
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
Total Capital Expenditure on new assets	1	418 865	454 134	405 899	2 271	253 541	243 262	(10 279)	-4.2%	405 899



Theatres								-		
Libraries								-		
Cemeteries/Crematoria								-		
Police								-		
Parks								-		
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								-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
<b>Other assets</b>	-	-	-	-	-	-	-	-		-
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								-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights	-	-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-		-
Computer Equipment								-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-		-
Machinery and Equipment								-		
<b>Transport Assets</b>	-	-	-	-	-	-	-	-		-
Transport Assets								-		
<b>Land</b>	-	-	-	-	-	-	-	-		-
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-		-

#### References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenc

check balance

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Load Settlement Software Applications								-		
Unspecified								-		
<b>Computer Equipment</b>		102	900	300	-	24	190	167	87.6%	300
Computer Equipment		102	900	300	-	24	190	167	87.6%	300
<b>Furniture and Office Equipment</b>		72	100	100	-	-	57	57	100.0%	100
Furniture and Office Equipment		72	100	100	-	-	57	57	100.0%	100
<b>Machinery and Equipment</b>		0	430	680	-	310	340	30	8.9%	680
Machinery and Equipment		0	430	680	-	310	340	30	8.9%	680
<b>Transport Assets</b>		1 982	1 000	570	-	327	536	209	39.0%	570
Transport Assets		1 982	1 000	570	-	327	536	209	39.0%	570
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	80 712	61 930	60 560	210	31 897	36 170	4 273	11.8%	60 560

**DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		68 171	62 886	62 886	–	26 202	36 683	10 481	28.6%	62 886
Roads Infrastructure		705	–	–	–	–	–	–		–
Roads		705	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		36	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		36	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		65 325	62 886	62 886	–	26 202	36 683	10 481	28.6%	62 886
Dams and Weirs		3 924	–	–	–	–	–	–		–
Boreholes		423	–	–	–	–	–	–		–
Reservoirs		4 749	–	–	–	–	–	–		–
Pump Stations		3 418	–	–	–	–	–	–		–
Water Treatment Works		6 082	–	–	–	–	–	–		–
Bulk Mains		25 815	–	–	–	–	–	–		–
Distribution		20 853	62 886	62 886	–	26 202	36 683	10 481	28.6%	62 886
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		61	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 106	–	–	–	–	–	–		–
Pump Station		104	–	–	–	–	–	–		–
Reticulation		1 686	–	–	–	–	–	–		–
Waste Water Treatment Works		316	–	–	–	–	–	–		–
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 Lavers								–		

Distribution Layers							-		
Capital Spares							-		
<b>Community Assets</b>	<b>928</b>	-	-	-	-	-	-		-
Community Facilities	702	-	-	-	-	-	-		-
Halls	91	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Purls	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	612	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	226	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities	226	-	-	-	-	-	-		-
Capital Spares							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	<b>2 955</b>	-	-	-	-	-	-		-
Operational Buildings	2 955	-	-	-	-	-	-		-
Municipal Offices	2 902	-	-	-	-	-	-		-
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	-	-	-	-	-	-	-		-
Yards	-	-	-	-	-	-	-		-
Stores	52	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	<b>33</b>	-	-	-	-	-	-		-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	33	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications	33	-	-	-	-	-	-		-

<i>Load Settlement Software Applications</i>			-	-	-	-	-	-	-	-
<i>Unspecified</i>			-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		824	-	-	-	-	-	-	-	-
Computer Equipment		824	-	-	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		540	-	-	-	-	-	-	-	-
Furniture and Office Equipment		540	-	-	-	-	-	-	-	-
<b><u>Machinery and Equipment</u></b>		450	-	-	-	-	-	-	-	-
Machinery and Equipment		450	-	-	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		3 925	-	-	-	-	-	-	-	-
Transport Assets		3 925	-	-	-	-	-	-	-	-
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	77 826	62 886	62 886	-	26 202	36 683	10 481	28.6%	62 886

DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	2019/20	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads								-		
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		-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
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								-		





Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	-	-	-

*References*  
 1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total c  

check balance	-	-	-	-	-	-	-
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Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target				
Month	2019/20	Original Budget	Adjusted Budget	Monthly actual
Jul	53 365	37 845	32 908	75
Aug	37 995	37 845	32 908	46 591
Sep	53 687	37 845	39 832	67 762
Oct	24 109	37 845	39 832	42 474
Nov	43 003	37 845	32 527	47 428
Dec	44 104	37 845	32 527	46 939
Jan	10 460	37 845	32 527	2 271
Feb	42 908	37 845	32 527	-
Mar	21 893	37 845	32 527	-
Apr	27 545	37 845	32 527	-
May	30 209	37 845	32 527	-
Jun	52 360	37 845	32 527	-

Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	75	32 908
Aug	46 666	65 817
Sep	114 429	105 748
Oct	156 903	145 680
Nov	204 331	178 208
Dec	251 270	210 735
Jan	253 541	243 262
Feb		275 790
Mar		308 317
Apr		340 845
May		373 372
Jun		405 899

Chart C3 Aged Consumer Debtors Analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	
Budget Year 2020/2019/20	8 993	3 233	3 549	3 708	9 486	4 956	11 482	103 175	

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2019/20	Budget Year 2020/21
Organs of State	13 577	13 997
Commercial	15 839	16 329
Households	114 709	118 256
Other	-	-

Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output less input)	Pensions / Retirement deductio	Loan repayments	Trade Creditors	Auditor General	Other
2019/20	-	-	-	-	-	-	-	-	-
Budget Year 2020/21	-	-	-	-	-	-	24 878	-	-

