

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

28 FEBRUARY 2021

MFMA S71 REPORT

2020/2021 FINANCIAL YEAR

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ATTACHED [C-SCHEDULE]

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 ended 28 February 2021 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	637 051 445	479 913 142
Total Operating Expenditure	563 862 195	626 205 195	435 653 646
Surplus/(Deficit)	10 066 250	10 846 250	44 259 496

Operating revenue Performance

Total operating revenue generated by the Municipality as at **28 February 2021** is **R479.9 million** which is **75%** 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 **R31.3 million**, which is **7%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **28 February 2021** is **R435.6 million** which is **70%** 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	415 564 250	286 242 459
Total Capital Financing	454 134 250	415 564 250	286 242 459

Total Capital Expenditure as at **28 February 2021** is **R286.2 million** which is **69%** of the adjusted capital budget. Capital expenditure is explained by source in Section 1.6 Capital Expenditure and Funding.

Major Variances between actuals and year to date budget

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

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 is in a process to secure 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 **R44 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) - M08 February

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	5 028	24 020	27 578	(3 558)	-13%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	7	118	133	(15)	-12%	200
Interest earned - external investments		4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Interest earned - outstanding debtors		27	-	56	5	33	11	22	199%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	-	11	51	(40)	-79%	22
Licences and permits		-	-	22	-	10	4	6	127%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other revenue		1 045	900	900	134	316	600	(284)	-47%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051

The year-to-date actual indicates operating revenue of **R479.9 million** for eight months. The total revenue to-date represents **75%** 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 **R24 million**, which is below year-to-date budget of **R27.5 million**. An unfavourable variance of **R3.5 million** or **13%** 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 **R7.4 million** which is slightly below year to budget of **R7.4 million**. An unfavourable variance of **R111 thousand** or **1%** 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 **R118 thousand** which is below year-to-date budget of **R133 thousand**. An unfavourable variance of **R15 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 **R2.3 million**, which is below year-to-date budget of **R3.3 million**. An unfavourable variance of **R1.02 million** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R33 thousand**, which is below year-to-date budget of **R11 thousand**. A favourable variance of **R22 thousand** is observed.

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 **R51 thousand**. An unfavourable variance of **R40 thousand** against adjusted budget is observed.

Licences and permits

This amount is for health certificates issued, the year-to-date actual is **R10 thousand**, the year-to-date budget is **R4 thousand**. A favourable variance of **R6 thousand** against adjusted budget is observed.

Transfers and subsidies

Transfers and subsidies (grants) are 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 **R445.7 million**, which is below year-to-date budget of **R380.6 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 **R316 thousand**, which is below year-to-date budget of **R600 thousand**. An unfavorable variance of **R284 thousand** is observed.

1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
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										
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	9 567	(9 567)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges		–	–	–	–	–	–	–	–	–
Bulk purchases		17 076	23 552	23 552	1 766	12 848	15 497	(2 648)	-17%	23 552
Other materials		14 685	8 590	7 965	–	4 512	5 079	(567)	-11%	7 965
Contracted services		241 447	139 217	174 668	26 627	140 689	110 748	29 942	27%	174 668
Transfers and subsidies		6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure		99 255	75 949	93 006	7 919	61 133	59 159	1 974	3%	93 006
Losses		37	–	–	–	–	–	–	–	–
Total Expenditure		700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205

The year-to-date actual indicates spending of **R435.6 million** for eight months. The total expenditure to date represents **70%** of the adjusted operational budget.

Employee Related Costs

Employee related costs year to date actual is **R149.6 million**, the year-to-date budget is **R150.1 million**, a favorable variance of **R486 thousand** is observed.

Remuneration of Councilors

Remuneration of Councilors year to date actual is **R5.6 million**, the year-to-date budget is **R5.5 million**, an unfavorable variance of **R50 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 **R52.6 million**. The year-to-date budget is **R41.9 million**. An unfavorable variance of **R10.7 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 **R12.8 million**, the year-to-date budget is **R15.4 million**, a favorable variance of **R2.6 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 **R5 million**, a favourable variance of **R567 thousand** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R140.6 million** which is above year to date budget of **R110.7 million**, an unfavourable variance of **R29.9 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 **R8.4 million**, the year-to-date budget is **R9.1 million**, a favourable variance of **R685 thousand** is observed.

Other expenditure

Other expenditure year to date actual is **R61.1 million**, the year-to-date budget is **R59.1 million**, an unfavourable variance of **R1.9 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	744 381
EPWP Incentive	9 261 000	9 261 000	7 077 986
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
Total Operating Grant Expenditure	12 372 000	14 072 000	8 981 723

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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								-		
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Service charges - sanitation revenue		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	7	118	133	(15)	-12%	200
Interest earned - external investments		4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Interest earned - outstanding debtors		27	-	56	5	33	11	22	199%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	-	11	51	(40)	-79%	22
Licences and permits		-	-	22	-	10	4	6	127%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other revenue		1 045	900	900	134	316	600	(284)	-47%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Debt impairment		15 905	11 000	14 723	-	-	9 567	(9 567)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	1 766	12 848	15 497	(2 648)	-17%	23 552
Other materials		14 685	8 590	7 965	-	4 512	5 079	(567)	-11%	7 965
Contracted services		241 447	139 217	174 668	26 627	140 689	110 748	29 942	27%	174 668
Transfers and subsidies		6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure		99 255	75 949	93 006	7 919	61 133	59 159	1 974	3%	93 006
Losses		37	-	-	-	-	-	-		-
Total Expenditure		700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(171 362)	10 066	10 846	(89 806)	44 259	12 925	31 334	0	10 846
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	404 718	33 048	310 685	288 175	22 510	0	404 718
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564

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	415 564 250	286 242 459
Total Capital Financing	454 134 250	415 564 250	286 242 459

The capital expenditure amounts to **R 286.2 million** which is **69%** of the capital budget, after a period of eight months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	169 485 266
Regional Bulk Infrastructure (RBIG)	100 000 000	70 000 000	60 412 748
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	53 356 127
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	863 792
Sports Infrastructure Grant	5 588 000	-	
KwaMajomela Manufacturing	6 613 000	5 600 000	1 176 050
Indonsa Grant	974 000	974 000	201 200
Other Assets	9 092 250	9 872 250	747 277
Total Operating Expenditure	454 134 250	415 564 250	286 242 459

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	221 235 000	193 490 767
Regional Bulk Infrastructure (RBIG)	100 000 000	70 000 000	69 374 396
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	61 005 574
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	
KwaMajomela Manufacturing	6 613 000	5 600 000	1 352 457
Total Capital Grant Expenditure	438 480 000	404 718 000	325 223 194

Overall capital grant expenditure is sitting at **80%** of the adjusted capital budget

MIG is sitting at 87%, **RBIG** at 99%, **WSIG** at 58% and **RAMS** at 0%, **Kwamajomela Grant** 24%

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	1 400	(1 400)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	-	97	4 282	(4 185)	-98%	3 728
Vote 03 - Finance		686	1 222	4 244	115	650	3 361	(2 711)	-81%	4 244
Vote 04 - Community Development		-	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
Vote 05 - Planning & Wsa		409 249	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 140	(1 140)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Total Capital Expenditure		418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	7 822	115	747	11 290	(10 543)	-93%	7 822
Executive and council		-	-	-	-	-	1 400	(1 400)	-100%	-
Finance and administration		1 241	14 530	7 822	115	747	9 890	(9 143)	-92%	7 822
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	974	974	-	201	603	(402)	-67%	974
Community and social services		-	974	974	-	201	603	(402)	-67%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Planning and development		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	150	150	-	-	93	(93)	-100%	150
Total Capital Expenditure - Functional Classification	3	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Funded by:										
National Government		407 222	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Provincial Government		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		415 582	445 042	405 692	32 586	285 495	267 540	17 955	7%	405 692
Borrowing	6									
Internally generated funds		3 269	9 092	9 872	115	747	10 183	(9 435)	-93%	9 872
Total Capital Funding		418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564

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 **February 2021**.

Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M08 February

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
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	6 359	31 336	35 005	(3 669)	-10%	52 507
Investment revenue	4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Transfers and subsidies	485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other own revenue	1 236	1 200	1 200	147	488	800	(312)	-39%	1 200
Total Revenue (excluding capital transfers and contributions)	529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051
Employee costs	219 973	223 466	225 466	18 844	149 692	150 178	(486)	-0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 517	1 766	17 360	20 576	(3 216)	-16%	31 517
Transfers and subsidies	6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure	356 645	226 166	282 396	34 546	201 822	179 474	22 348	12%	282 396
Total Expenditure	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/(Deficit)	(171 362)	10 066	10 846	(89 806)	44 259	12 925	31 334	242%	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	33 048	310 685	288 175	22 510	8%	404 718
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	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564
Capital expenditure & funds sources									
Capital expenditure	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Capital transfers recognised	415 582	445 042	405 692	32 586	285 495	267 540	17 955	7%	405 692
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	9 872	115	747	10 183	(9 435)	-93%	9 872
Total sources of capital funds	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Financial position									
Total current assets	88 332	117 837	120 397		139 039				120 397
Total non current assets	3 937 983	4 624 242	4 585 672		4 171 547				4 585 672
Total current liabilities	245 841	138 612	214 612		175 166				214 612
Total non current liabilities	65 053	45 000	45 000		65 053				45 000
Community wealth/Equity	3 514 930	4 564 843	4 491 404		3 874 863				4 491 404
Cash flows									
Net cash from (used) operating	–	528 285	461 795	(34 737)	680 005	307 864	(372 141)	-121%	461 795
Net cash from (used) investing	–	(439 834)	(401 264)	(32 701)	(286 242)	(267 509)	18 733	-7%	(401 264)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	(2 107)	88%	(3 612)
Cash/cash equivalents at the month/year end	8 866	111 291	69 215	–	405 751	37 946	(367 805)	-969%	56 919
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082
Creditors Age Analysis									
Total Creditors	4 832	271	1 890	19 239	–	–	–		26 232

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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										
<i>Governance and administration</i>		471 993	515 837	571 594	(13 699)	442 051	379 612	62 439	16%	571 594
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		471 993	515 837	571 594	(13 699)	442 051	379 612	62 439	16%	571 594
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 507	1 911	1 933	-	10	1 278	(1 268)	-99%	1 933
Community and social services		2 507	1 911	1 911	-	-	1 274	(1 274)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	22	-	10	4	6	127%	22
<i>Economic and environmental services</i>		9 054	8 996	7 983	-	-	5 795	(5 795)	-100%	7 983
Planning and development		9 054	8 996	7 983	-	-	5 795	(5 795)	-100%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		546 165	491 252	458 559	39 412	348 537	320 963	27 574	9%	458 559
Energy sources		-	-	-	-	-	-	-	-	-
Water management		535 708	480 113	447 420	38 081	341 222	313 537	27 686	9%	447 420
Waste water management		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	1 700	-	-	340	(340)	-100%	1 700
Total Revenue - Functional	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	12%	1 041 769
Expenditure - Functional										
<i>Governance and administration</i>		210 187	247 966	268 577	(10 593)	121 630	179 021	(57 391)	-32%	268 577
Executive and council		39 831	36 873	44 733	2 543	29 797	28 329	1 468	5%	44 733
Finance and administration		170 355	211 093	223 844	(13 136)	91 833	150 691	(58 858)	-39%	223 844
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 209	22 844	22 519	1 244	11 570	15 161	(3 591)	-24%	22 519
Community and social services		7 397	11 158	11 053	363	4 366	7 420	(3 053)	-41%	11 053
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10 812	11 686	11 466	881	7 203	7 741	(538)	-7%	11 466
<i>Economic and environmental services</i>		25 785	20 502	20 869	1 641	12 690	14 004	(1 314)	-9%	20 869
Planning and development		25 785	20 502	20 869	1 641	12 690	14 004	(1 314)	-9%	20 869
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		438 013	264 596	306 401	89 156	284 448	193 228	91 220	47%	306 401
Energy sources		(655)	-	-	-	-	-	-	-	-
Water management		435 043	260 968	302 773	88 802	282 049	190 809	91 240	48%	302 773
Waste water management		3 625	3 628	3 628	353	2 398	2 419	(20)	-1%	3 628
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		8 676	7 954	7 839	1 024	5 316	5 474	(158)	-3%	7 839
Total Expenditure - Functional	3	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/ (Deficit) for the year		328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564

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) - M08 February

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
R thousands										
Revenue by Vote	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		942	400	400	128	128	267	(139)	-52.1%	400
Vote 03 - Finance		471 647	509 849	571 194	(13 827)	441 923	376 738	65 186	17.3%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	–	10	8 432	(8 422)	-99.9%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	33 048	317 168	287 536	29 633	10.3%	408 379
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 424	5 033	24 054	27 590	(3 536)	-12.8%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1.5%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	11.7%	1 041 769
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 733	2 543	29 797	28 329	1 468	5.2%	44 733
Vote 02 - Corporate Services		96 926	76 116	89 184	9 377	62 517	58 217	4 300	7.4%	89 184
Vote 03 - Finance		73 742	132 382	132 263	(22 217)	28 356	90 071	(61 715)	-68.5%	132 263
Vote 04 - Community Development		35 290	42 919	42 040	2 999	24 093	29 311	(5 218)	-17.8%	42 040
Vote 05 - Planning & Wsa		38 969	29 958	30 468	730	7 098	20 363	(13 265)	-65.1%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	2 714	4 256	1 275	2 981	233.8%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	5 051	35 469	25 020	10 449	41.8%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 449	80 922	241 669	151 883	89 786	59.1%	244 449
Vote 09 - Waste Water		3 625	3 628	3 628	353	2 398	2 419	(20)	-0.8%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7.1%	626 205
Surplus/ (Deficit) for the year	2	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	17.9%	415 564

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) - M08 February

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	5 028	24 020	27 578	(3 558)	-13%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	7	118	133	(15)	-12%	200
Interest earned - external investments		4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Interest earned - outstanding debtors		27	-	56	5	33	11	22	199%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	-	11	51	(40)	-79%	22
Licences and permits		-	-	22	-	10	4	6	127%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other revenue		1 045	900	900	134	316	600	(284)	-47%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Debt impairment		15 905	11 000	14 723	-	-	9 567	(9 567)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	1 766	12 848	15 497	(2 648)	-17%	23 552
Other materials		14 685	8 590	7 965	-	4 512	5 079	(567)	-11%	7 965
Contracted services		241 447	139 217	174 668	26 627	140 689	110 748	29 942	27%	174 668
Transfers and subsidies		6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure		99 255	75 949	93 006	7 919	61 133	59 159	1 974	3%	93 006
Losses		37	-	-	-	-	-	-		-
Total Expenditure		700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(171 362)	10 066	10 846	(89 806)	44 259	12 925	31 334	0	10 846
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	404 718	33 048	310 685	288 175	22 510	0	404 718
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 850	454 134	415 564	(56 759)	354 945	301 100			415 564

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) - M08 February

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	1 400	(1 400)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	-	97	4 282	(4 185)	-98%	3 728
Vote 03 - Finance		686	1 222	4 244	115	650	3 361	(2 711)	-81%	4 244
Vote 04 - Community Development		-	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
Vote 05 - Planning & Wsa		409 249	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 140	(1 140)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Total Capital Expenditure		418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	7 822	115	747	11 290	(10 543)	-93%	7 822
Executive and council		-	-	-	-	-	1 400	(1 400)	-100%	-
Finance and administration		1 241	14 530	7 822	115	747	9 890	(9 143)	-92%	7 822
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	974	974	-	201	603	(402)	-67%	974
Community and social services		-	974	974	-	201	603	(402)	-67%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Planning and development		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	150	150	-	-	93	(93)	-100%	150
Total Capital Expenditure - Functional Classification	3	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Funded by:										
National Government		407 222	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Provincial Government		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		415 582	445 042	405 692	32 586	285 495	267 540	17 955	7%	405 692
Borrowing	6									
Internally generated funds		3 269	9 092	9 872	115	747	10 183	(9 435)	-93%	9 872
Total Capital Funding		418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564

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 - M08 February

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		12 290	66 967	58 527	50 226	58 527
Call investment deposits		–	–	–	–	–
Consumer debtors		42 777	35 404	35 404	61 614	35 404
Other debtors		28 764	11 467	22 467	21 311	22 467
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 887	4 000
Total current assets		88 332	117 837	120 397	139 039	120 397
Non current assets						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 969	4 608 942	4 571 372	4 171 421	4 571 372
Biological						
Intangible		15	1 000	–	126	–
Other non-current assets		–	–	–	–	–
Total non current assets		3 937 983	4 624 242	4 585 672	4 171 547	4 585 672
TOTAL ASSETS		4 026 316	4 742 079	4 706 069	4 310 586	4 706 069
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 620	3 612
Trade and other payables		241 210	120 000	211 000	170 528	211 000
Provisions		1 019	15 000	–	1 019	–
Total current liabilities		245 841	138 612	214 612	175 166	214 612
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	65 053	45 000
Total non current liabilities		65 053	45 000	45 000	65 053	45 000
TOTAL LIABILITIES		310 894	183 612	259 612	240 219	259 612
NET ASSETS	2	3 715 422	4 558 467	4 446 457	4 070 367	4 446 457
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 874 863	4 491 404
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 514 930	4 564 843	4 491 404	3 874 863	4 491 404

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 28 February 2021 **R50 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	R33.7 million
Sanitation Debtors	R7.6 million
Eskom Deposits	R14.7 million
Department of Water and Sanitation	R2.7 million
Other Consumer debtors	R2.7 million
Total	R61.6 million

Water Debtors

Net Water debtors after considering provision for bad debts amount to **R33.7 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 **R7.6 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 **R2.7 million**. This amount was raised when DWS grants were transferred to Zululand when grant condition is met, (when suppliers had submitted invoices to Zululand and Zululand had submitted invoices to DWS)

Other Consumer debtors

Other consumer debtors' amount to **R2.7 million**, these are sundry debtors.

Other debtors

Other debtors' amount to **R21.7 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 **R286 million**, which are additions to property plant and equipment.

Intangible

The budget of intangible assets is for the acquisition software's, current balance of intangible assets is **R126 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 28 February 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 28 February 2021 are **R170.5 million**.

Retention	R49 million
Debtors with credit balances	R1.6 million
Output VAT (Payable)	R21 million
Unspent Conditional Grants	R65.2 million
Department of Water and Sanitation	R39 million
Trade Creditors	R2.2 million

Current Provisions

Current provisions amount to **R1 million**, this provision is for Post-Retirement benefit (Medical aid) and Long service awards that is paid in the current financial year.

Post Retirement benefit (Medical aid)	R157 094
Long service awards	R861 739

Non-current Provisions

Non-current Provisions amounts to **R65 million**, this provision is for Post-Retirement benefit (Medical aid), Long Service award, leave provision and bonus provision.

Post Retirement benefit (Medical aid)	R35.9 million
Long Service award	R10.8 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 3.8 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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
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								-		
Payments										
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)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	528 285	518 265	79 874	714 742	302 321	(412 420)	-136%	518 265
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(454 134)	(465 134)	(2 271)	(253 541)	(271 328)	(17 787)	7%	(465 134)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(439 834)	(450 834)	(2 271)	(253 541)	(262 987)	(9 445)	4%	(450 834)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
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)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 107)	(1 806)	86%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		(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

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	-	26 130	5 634	18 238	17 420	818	5%	26 130
Other revenue		-	128 130	-	25 220	801 066	(0)	801 066	#####	-
Transfers and Subsidies - Operational		-	515 221	576 644	2 778	449 021	384 429	64 592	17%	576 644
Transfers and Subsidies - Capital		-	444 068	402 618	33 358	369 876	268 412	101 464	38%	402 618
Interest		-	5 000	5 000	36	696	3 333	(2 638)	-79%	5 000
Dividends								-		
Payments										
Suppliers and employees		-	(564 134)	(533 083)	(101 764)	(958 892)	(355 389)	603 504	-170%	(533 083)
Finance charges								-		
Transfers and Grants		-	-	(15 513)	-	-	(10 342)	(10 342)	100%	(15 513)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	528 285	461 795	(34 737)	680 005	307 864	(372 141)	-121%	461 795
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	14 300	-	-	9 533	(9 533)	-100%	14 300
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(454 134)	(415 564)	(32 701)	(286 242)	(277 043)	9 200	-3%	(415 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(439 834)	(401 264)	(32 701)	(286 242)	(267 509)	18 733	-7%	(401 264)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	2 107	-88%	(3 612)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	(2 107)	88%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 612)	84 838	56 919	(67 739)	393 461	37 946			56 919
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	69 215		405 751	37 946			56 919

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 **R18.2 million** as at 28 February 2021, which is 69% of the budgeted collection.

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

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

Other Revenue

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other revenue is higher than expected and not credible, the Municipality is a continuous engagement with 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 **R449 million**.

Equitable share	R438.5 million
Finance Management Grant	R1.2 million
Expanded public works program	R9.2 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 **R369.8 million**.

Municipal Infrastructure Grant	R200 million
Regional Bulk Infrastructure Grant	R61 million
Water services Infrastructure grant	R105.5 million
Rural Road asset Management grant	R2.3 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 **R696 thousand** and has not populated correctly and the municipality is in a process to correct this population. Interest on table C4 is **R2.3 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 **R958 million**. This amount includes 2019-20 year-end creditors payments of **R129 million**, which is the main reason the 2020-2021 budget is unfunded; and also include **R360 million** cash investments made by the municipality. Capital asset payments have also been included under this line item.

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 **R286.2 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 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	

Debtors age analysis as at 28 February 2021

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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	7 403	2 848	2 345	2 672	2 661	8 486	10 665	75 862	112 942	100 346		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	737	618	607	673	547	2 972	27 817	35 790	32 616		28 166	
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	11	5	4	2	2	1	11	179	215	195			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	87	9	9	9	4	4	8	4	134	29		7	
Total By Income Source	2000	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	-	107 419	
2019/20 - totals only														
										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 662	1 036	335	467	884	619	909	7 150	14 060	10 029			
Commercial	2300	1 280	423	355	424	375	2 031	2 126	8 554	15 569	13 510			
Households	2400	5 378	2 140	2 287	2 399	2 081	6 387	10 622	88 158	119 452	109 647		107 419	
Other	2500									-	-			
Total By Customer Group	2600	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	-	107 419	

Consumer Debtors are increasing, they went up from **R148 million** as at 31 January 2021 to **R149 million** as at 28 February 2021, a **R1 million** increase is observed. The municipality is not collecting everything it is billing.

2.2 CREDITORS ANALYSIS

Creditors age analysis as at 31 January 2021

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	
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	-

Creditors age analysis as at 28 February 2021

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	
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	4 832	271	1 890	19 239					26 232	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4 832	271	1 890	19 239	-	-	-	-	26 232	-

Creditors are increasing, they increased from **R24.8 million** as at 31 January 2021 to **R26.3 million** as at 28 February 2021, a **R1.5 million** increase is observed.

2.3 INVESTMENT PORTFOLIO

Investments as at 31 January 2021

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												
Municipality														
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)		-
Municipality sub-total										360 000	-	(360 000)	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									360 000		(360 000)	-	-

Investments as at 28 February 2021

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Zululand District Municipality - 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)		-
Municipality sub-total										360 000		(360 000)	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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 - M08 February

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		481 439	513 310	574 733	(13 877)	445 778	379 060	66 718	17.6%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	(14 004)	438 560	372 086	66 474	17.9%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	6 483	6 174	309	5.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	127	735	800	(65)	-8.1%	1 200
Municipal Disaster Relief Grant	3	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]		–	–	–	–	–	–	–		–
Provincial Government:		4 361	1 911	3 611	–	–	1 614	(1 614)	-100.0%	3 611
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)	4	4 361	1 911	3 611	–	–	1 614	(1 614)	-100.0%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17.1%	578 344
Capital Transfers and Grants										
National Government:		491 852	431 867	399 118	33 048	310 685	281 362	29 324	10.4%	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	28 760	188 680	148 773	39 907	26.8%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	–	61 000	60 667	333	0.5%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	1 589	(1 589)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	4 288	61 006	70 333	(9 328)	-13.3%	105 500
Provincial Government:		8 360	12 201	5 600	–	–	6 814	(6 814)	-100.0%	5 600
Specify (Add grant description)		8 360	12 201	5 600	–	–	6 814	(6 814)	-100.0%	5 600
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	500 212	444 068	404 718	33 048	310 685	288 175	22 510	7.8%	404 718
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	983 062	19 171	756 464	668 850	87 614	13.1%	983 062

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 - M08 February

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		622 119	488 940	545 860	60 878	386 694	353 836	32 858	9.3%	545 860
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–		–
Equitable Share		581 036	478 359	535 399	60 613	378 872	346 771	32 100	9.3%	535 399
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	258	7 078	6 174	904	14.6%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	138	744	796	(52)	-6.5%	1 200
Municipal Disaster Relief Grant		596	120	–	(130)	–	94	(94)	-100.0%	–
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–		–
Provincial Government:		3 577	937	2 637	11	961	1 495	(535)	-35.8%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		3 577	937	2 637	11	961	1 495	(535)	-35.8%	2 637
Tourism Events		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	–	120	–	120		–
Total operating expenditure of Transfers and Grants:		625 696	489 877	548 497	60 889	387 655	355 331	32 324	9.1%	548 497
Capital expenditure of Transfers and Grants										
National Government:		407 222	431 867	399 118	31 803	284 118	260 707	23 411	9.0%	399 118
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		176 924	223 984	221 235	24 996	169 485	138 061	31 425	22.8%	221 235
Regional Bulk Infrastructure Grant		143 487	100 000	70 000	2 206	60 413	55 884	4 529	8.1%	70 000
Rural Road Asset Management Systems Grant		–	2 383	2 383	864	864	1 475	(611)	-41.4%	2 383
Water Services Infrastructure Grant		86 811	105 500	105 500	3 737	53 356	65 288	(11 932)	-18.3%	105 500
Provincial Government:		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-79.8%	6 574
Specify (Add grant description)		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-79.8%	6 574
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		415 582	445 042	405 692	32 586	285 495	267 540	17 955	6.7%	405 692
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 041 277	934 919	954 189	93 476	673 150	622 871	50 279	8.1%	954 189

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 R31 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	1 352 457
Total Operating Grant Expenditure	-	3 800 000	2 021 552

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		700	-	217	483	69.0%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		452	548	54.8%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		700	-	217	483	69.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		2 100	-	1 352	748	35.6%
Kwamajomela Manufacturing Grant		2 100		1 352	748	35.6%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		2 100	-	1 352	748	35.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 800	-	1 569	1 231	44.0%

2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	-	-	-	-	-	-		-
Pension and UIF Contributions		429	448	448	39	328	299	29	10%	448
Medical Aid Contributions		251	267	267	6	52	178	(126)	-71%	267
Motor Vehicle Allowance		1 903	1 818	1 818	156	1 276	1 212	64	5%	1 818
Cellphone Allowance		658	653	653	58	457	435	22	5%	653
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 121	5 164	5 164	425	3 503	3 443	61	2%	5 164
Sub Total - Councillors		8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
% increase	4		-0.3%	-0.3%						-0.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 011	6 442	6 442	365	4 318	4 295	24	1%	6 442
Pension and UIF Contributions		2	64	64	1	6	43	(37)	-85%	64
Medical Aid Contributions		131	144	144	5	78	96	(18)	-19%	144
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 505	1 559	1 559	93	1 106	1 039	67	6%	1 559
Cellphone Allowance		64	68	68	4	51	46	5	11%	68
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		242	264	264	15	177	176	1	1%	264
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		7 954	8 541	8 541	482	5 737	5 694	42	1%	8 541
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	12 044	99 528	100 670	(1 142)	-1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 653	12 664	13 156	(491)	-4%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 104	8 301	7 659	642	8%	11 488
Overtime		(2)	-	-	2	20	-	20	#DIV/0!	-
Performance Bonus		9 291	10 851	10 851	430	6 167	7 234	(1 067)	-15%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	591	4 556	4 283	273	6%	6 425
Cellphone Allowance		506	517	517	48	349	344	5	1%	517
Housing Allowances		1 142	1 164	1 164	102	807	776	31	4%	1 164
Other benefits and allowances		12 363	9 042	11 042	2 335	10 427	7 228	3 199	44%	11 042
Payments in lieu of leave		5 465	-	-	53	443	-	443	#DIV/0!	-
Long service awards		2 312	-	-	-	691	-	691	#DIV/0!	-
Post-retirement benefit obligations	2	9 734	4 700	4 700	-	-	3 133	(3 133)	-100%	4 700
Sub Total - Other Municipal Staff		212 019	214 925	216 925	18 361	143 956	144 484	(528)	0%	216 925
% increase	4		1.4%	2.3%						2.3%
Total Parent Municipality		228 345	231 817	233 817	19 527	155 309	155 745	(437)	0%	233 817

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		228 345	231 817	233 817	19 527	155 309	155 745	(437)	0%	233 817
% increase	4		1.5%	2.4%						2.4%
TOTAL MANAGERS AND STAFF		219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - water revenue	-13%	This is amounts billed on customers for water used, the year-to-date actual is R24 million, which is below year-to-date budget of R27.5 million. An unfavourable variance of R3.5 million or 13% 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 is in a process to resolve funding issue
	Service charges - sanitation revenue	-1%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R7.4 million which is slightly below year to budget of R7.4 million. An unfavourable variance of R111 thousand or 1% 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	-12%	Rental of facilities is amounts billed to WSSA, Avis and Vaphatha Group for office space used. The year-to-date actual is R118 thousand which is below year-to-date budget of R133 thousand. An unfavourable variance of R15 thousand or 5% is observed.	the variance is not material
	Interest earned - external investments	-31%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.3 million, which is below year-to-date budget of R3.3 million. An unfavourable variance of R1.02 million is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors	199%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R33 thousand, which is below year-to-date budget of R11 thousand. A favourable variance of R22 thousand is observed.	to be budgeted for on ghe adjusted budget
	Dividends received			
	Fines, penalties and forfeits	-79%	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 R51 thousand. An unfavourable variance of R40 thousand against original budget is observed.	to be budgeted for on ghe adjusted budget
	Licences and permits	127%	This amounts for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R4 thousand. A favourable variance of R6 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	17%	Transfers and subsidies (grants) are 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	-47%	Transfers and subsidies year to date actual is R445.7 million, which is below year-to-date budget of R380.6 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 R316 thousand, which is below year-to-date budget of R600 thousand. An unfavourable variance of R284 thousand is observed.	to be budgeted for on ghe adjusted budget
2	Expenditure By Type			
	Employee related costs	0%	Employee related costs year to date actual is R149.6 million, the year-to-date budget is R150.1 million, a favorable variance of R486 thousand is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R5.6 million, the year-to-date budget is R5.5 million, an unfavorable variance of R50 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	26%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R52.6 million. The year-to-date budget is R41.9 million. An unfavorable variance of R10.7 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-17%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R12.8 million, the year-to-date budget is R15.4 million, a favorable variance of R2.6 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	-11%	Other materials year to date actual is R4.5 million, the year-to-date budget is R5 million, a favourable variance of R567 thousand is observed	the variance is not material
	Contracted services	27%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R140.6 million which is above year to date budget of R110.7 million, an unfavourable variance of R29.9 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	-7%	Transfers and subsidies year to date actual is R8.4 million, the year-to-date budget is R9.1 million, a favourable variance of R685 thousand is observed.	
	Other expenditure	3%	Other expenditure year to date actual is R61.1 million, the year-to-date budget is R59.1 million, an unfavourable variance of R1.9 million is observed.	
3	Capital Expenditure			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-98%		
	Vote 03 - Finance	-81%		
	Vote 04 - Community Development	-80%		
	Vote 05 - Planning & Wisa	9%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	Financial Position			
	Client elected not to populate this sheet			
5	Cash Flow			
	Client elected not to populate this sheet			
6	Measureable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet			

2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.9 CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	34 460	–		312 183	–		
April	27 545	37 845	34 460	–		346 644	–		
May	30 209	37 845	34 460	–		381 104	–		
June	52 360	37 845	34 460	–		415 564	–		
Total Capital expenditure	441 642	454 134	415 564	286 242					

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 - M08 February

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		409 249	431 867	401 140	31 803	284 118	262 311	(21 807)	-8.3%	401 140
Roads Infrastructure		–	2 383	2 383	864	864	1 475	611	41.4%	2 383
Roads		–	2 383	2 383	864	864	1 475	611	41.4%	2 383
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		409 249	384 687	353 514	28 828	248 660	232 175	(16 485)	-7.1%	353 514
Dams and Weirs								–		
Boreholes		2 060	–	–	–	–	–	–		–
Reservoirs		5 977	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		113 609	11 871	57 738	10 878	54 829	31 569	(23 260)	-73.7%	57 738
Bulk Mains		210 961	246 377	179 643	7 008	106 630	124 851	18 221	14.6%	179 643
Distribution		76 642	126 439	116 134	10 942	87 201	75 754	(11 446)	-15.1%	116 134
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	44 797	45 243	2 112	34 594	28 662	(5 932)	-20.7%	45 243
Pump Station								–		
Reticulation		–	44 797	45 243	2 112	34 594	28 662	(5 932)	-20.7%	45 243
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		

Attenuation							-		
MV Substations							-		
LV Networks							-		
Capital Spares							-		
Coastal Infrastructure	-	-	-	-	-	-	-		-
Sand Pumps							-		
Piers							-		
Revetments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres							-		
Core Layers							-		
Distribution Layers							-		
Capital Spares							-		
Community Assets	-	12 201	5 600	783	1 176	6 230	5 054	81.1%	5 600
Community Facilities	-	6 613	5 600	783	1 176	3 890	2 714	69.8%	5 600
Halls							-		
Centres	-	6 613	5 600	783	1 176	3 890	2 714	69.8%	5 600
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
PurIs							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	5 588	-	-	-	2 340	2 340	100.0%	-
Indoor Facilities							-		
Outdoor Facilities	-	5 588	-	-	-	2 340	2 340	100.0%	-
Capital Spares							-		
Heritage assets	-	-	-	-	-	1 400	1 400	100.0%	-
Monuments							-		
Historic Buildings							-		
Works of Art	-	-	-	-	-	1 400	1 400	100.0%	-
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	-	115	115	522	407	78.0%
Servitudes							-		
Licences and Rights		13	1 000	-	115	115	522	407	78.0%
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications		13	1 000	-	115	115	522	407	78.0%
Load Settlement Software Applications							-		
Unspecified							-		
Computer Equipment		458	5 222	2 481	-	535	3 381	2 846	84.2%
Computer Equipment		458	5 222	2 481	-	535	3 381	2 846	84.2%
Furniture and Office Equipment		82	120	120	-	97	74	(23)	-30.9%
Furniture and Office Equipment		82	120	120	-	97	74	(23)	-30.9%
Machinery and Equipment		688	1 124	3 024	-	201	1 836	1 634	89.0%
Machinery and Equipment		688	1 124	3 024	-	201	1 836	1 634	89.0%
Transport Assets		8 360	2 600	3 200	-	-	1 969	1 969	100.0%
Transport Assets		8 360	2 600	3 200	-	-	1 969	1 969	100.0%
Land		-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on new assets	1	418 850	454 134	415 564	32 701	286 242	277 723	(8 520)	-3.1%

2.10 OTHER SUPPORTING DOCUMENTS

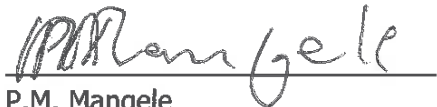
No other financial information outside of information contained in Schedule C is available

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: 12-03-2021

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

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 - Indorsa
	04.2	Indorsa	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

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

C. POLITICAL LEADERSHIP

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

Secretary/PA to the Speaker:	
ID Number	
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

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

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

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

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	Hlengiwe Mbatha
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	Mr
Name	P.M. Mangele
Telephone number	0358745500
Cell number	0792598891
Fax number	035 874 5589
E-mail address	mmangele@zululand.org.za

Secretary/PA to the Municipal Manager:	
ID Number	
Title	Miss
Name	N.C. Phungula
Telephone number	0358745503
Cell number	0647741335
Fax number	035 874 5589
E-mail address	kphungula@zululand.org.za

Chief Financial Officer	
ID Number	

Secretary/PA to the Chief Financial Officer	
ID Number	

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
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
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
Official responsible for submitting financial information		Official responsible for submitting financial information	
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	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Name		Name	
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E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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Telephone number		Telephone number	
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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 - M08 February

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
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	6 359	31 336	35 005	(3 669)	-10%	52 507
Investment revenue	4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Transfers and subsidies	485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other own revenue	1 236	1 200	1 200	147	488	800	(312)	-39%	1 200
Total Revenue (excluding capital transfers and contributions)	529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051
Employee costs	219 973	223 466	225 466	18 844	149 692	150 178	(486)	-0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 517	1 766	17 360	20 576	(3 216)	-16%	31 517
Transfers and subsidies	6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure	356 645	226 166	282 396	34 546	201 822	179 474	22 348	12%	282 396
Total Expenditure	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/(Deficit)	(171 362)	10 066	10 846	(89 806)	44 259	12 925	31 334	242%	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	33 048	310 685	288 175	22 510	8%	404 718
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	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564
Capital expenditure & funds sources									
Capital expenditure	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Capital transfers recognised	415 582	445 042	405 692	32 586	285 495	267 540	17 955	7%	405 692
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	9 872	115	747	10 183	(9 435)	-93%	9 872
Total sources of capital funds	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Financial position									
Total current assets	88 332	117 837	120 397		139 039				120 397
Total non current assets	3 937 983	4 624 242	4 585 672		4 171 547				4 585 672
Total current liabilities	245 841	138 612	214 612		175 166				214 612
Total non current liabilities	65 053	45 000	45 000		65 053				45 000
Community wealth/Equity	3 514 930	4 564 843	4 491 404		3 874 863				4 491 404
Cash flows									
Net cash from (used) operating	–	528 285	461 795	(34 737)	680 005	307 864	(372 141)	-121%	461 795
Net cash from (used) investing	–	(439 834)	(401 264)	(32 701)	(286 242)	(267 509)	18 733	-7%	(401 264)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	(2 107)	88%	(3 612)
Cash/cash equivalents at the month/year end	8 866	111 291	69 215	–	405 751	37 946	(367 805)	-969%	56 919
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082
Creditors Age Analysis									
Total Creditors	4 832	271	1 890	19 239	–	–	–	–	26 232

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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									
<u>Revenue - Functional</u>										
<i>Governance and administration</i>		471 993	515 837	571 594	(13 699)	442 051	379 612	62 439	16%	571 594
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	571 594	(13 699)	442 051	379 612	62 439	16%	571 594
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		2 507	1 911	1 933	–	10	1 278	(1 268)	-99%	1 933
Community and social services		2 507	1 911	1 911	–	–	1 274	(1 274)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	22	–	10	4	6	127%	22
<i>Economic and environmental services</i>		9 054	8 996	7 983	–	–	5 795	(5 795)	-100%	7 983
Planning and development		9 054	8 996	7 983	–	–	5 795	(5 795)	-100%	7 983
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		546 165	491 252	458 559	39 412	348 537	320 963	27 574	9%	458 559
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	447 420	38 081	341 222	313 537	27 686	9%	447 420
Waste water management		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>	4	–	–	1 700	–	–	340	(340)	-100%	1 700
Total Revenue - Functional	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	12%	1 041 769
<u>Expenditure - Functional</u>										
<i>Governance and administration</i>		210 187	247 966	268 577	(10 593)	121 630	179 021	(57 391)	-32%	268 577
Executive and council		39 831	36 873	44 733	2 543	29 797	28 329	1 468	5%	44 733
Finance and administration		170 355	211 093	223 844	(13 136)	91 833	150 691	(58 858)	-39%	223 844
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		18 209	22 844	22 519	1 244	11 570	15 161	(3 591)	-24%	22 519
Community and social services		7 397	11 158	11 053	363	4 366	7 420	(3 053)	-41%	11 053
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 812	11 686	11 466	881	7 203	7 741	(538)	-7%	11 466
<i>Economic and environmental services</i>		25 785	20 502	20 869	1 641	12 690	14 004	(1 314)	-9%	20 869
Planning and development		25 785	20 502	20 869	1 641	12 690	14 004	(1 314)	-9%	20 869
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		438 013	264 596	306 401	89 156	284 448	193 228	91 220	47%	306 401
Energy sources		(655)	–	–	–	–	–	–		–
Water management		435 043	260 968	302 773	88 802	282 049	190 809	91 240	48%	302 773
Waste water management		3 625	3 628	3 628	353	2 398	2 419	(20)	-1%	3 628
Waste management		–	–	–	–	–	–	–		–
<i>Other</i>		8 676	7 954	7 839	1 024	5 316	5 474	(158)	-3%	7 839
Total Expenditure - Functional	3	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Surplus/ (Deficit) for the year		328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	18%	415 564

Road and Traffic Regulation							-			
Roads							-			
Taxi Ranks							-			
Environmental protection	-	-	-	-	-	-	-		-	
Biodiversity and Landscape							-			
Coastal Protection							-			
Indigenous Forests							-			
Nature Conservation							-			
Pollution Control							-			
Soil Conservation							-			
Trading services	546 165	491 252	458 559	39 412	348 537	320 963	27 574	0	458 559	
Energy sources	-	-	-	-	-	-	-		-	
Electricity							-			
Street Lighting and Signal Systems							-			
Nonelectric Energy							-			
Water management	535 708	480 113	447 420	38 081	341 222	313 537	27 686	0	447 420	
Water Treatment	-	-	-	-	-	-	-		-	
Water Distribution	535 708	480 113	447 420	38 081	341 222	313 537	27 686	0	447 420	
Water Storage							-			
Waste water management	10 457	11 140	11 140	1 331	7 315	7 426	(111)	(0)	11 140	
Public Toilets							-			
Sewerage	10 457	11 140	11 140	1 331	7 315	7 426	(111)	(0)	11 140	
Storm Water Management							-			
Waste Water Treatment							-			
Waste management	-	-	-	-	-	-	-		-	
Recycling							-			
Solid Waste Disposal (Landfill Sites)	7 524	10 838	11 193	896	9 943	7 888	2 055	0	11 193	
Solid Waste Removal							-			
Street Cleaning							-			
Other	-	-	1 700	-	-	340	(340)	(0)	1 700	
Abattoirs							-			
Air Transport	-	-	-	-	-	-	-		-	
Forestry							-			
Licensing and Regulation							-			
Markets							-			
Tourism	-	-	1 700	-	-	340	(340)	(0)	1 700	
Total Revenue - Functional	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	0	1 041 769
Expenditure - Functional										
Municipal governance and administration		210 187	247 966	268 577	(10 593)	121 630	179 021	(57 391)	(0)	268 577
Executive and council		39 831	36 873	44 733	2 543	29 797	28 329	1 468	0	44 733
Mayor and Council		32 307	26 035	33 540	1 647	19 854	20 441	(587)	(0)	33 540
Municipal Manager, Town Secretary and Chief Executive		7 524	10 838	11 193	896	9 943	7 888	2 055	0	11 193
Finance and administration		170 355	211 093	223 844	(13 136)	91 833	150 691	(58 858)	(0)	223 844
Administrative and Corporate Support		90 805	70 582	83 603	8 682	59 409	55 225	4 184	0	83 603
Asset Management										
Finance		73 742	132 382	132 263	(22 217)	28 356	90 071	(61 715)	(0)	132 263
Fleet Management								-		
Human Resources		5 808	8 129	7 978	399	4 068	5 396	(1 328)	(0)	7 978
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		18 209	22 844	22 519	1 244	11 570	15 161	(3 591)	(0)	22 519
Community and social services		7 397	11 158	11 053	363	4 366	7 420	(3 053)	(0)	11 053
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums								-		
Child Care Facilities								-		
Community Halls and Facilities								-		
Consumer Protection								-		
Cultural Matters		5 309	4 782	4 782	324	2 705	3 208	(503)	(0)	4 782
Disaster Management		2 088	6 376	6 271	40	1 661	4 212	(2 550)	(0)	6 271
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								-		

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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
R thousands										
Revenue by Vote	1									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		942	400	400	128	128	267	(139)	-52.1%	400
Vote 03 - Finance		471 647	509 849	571 194	(13 827)	441 923	376 738	65 186	17.3%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	-	10	8 432	(8 422)	-99.9%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	33 048	317 168	287 536	29 633	10.3%	408 379
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		37 542	41 368	41 424	5 033	24 054	27 590	(3 536)	-12.8%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1.5%	11 140
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	11.7%	1 041 769
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 733	2 543	29 797	28 329	1 468	5.2%	44 733
Vote 02 - Corporate Services		96 926	76 116	89 184	9 377	62 517	58 217	4 300	7.4%	89 184
Vote 03 - Finance		73 742	132 382	132 263	(22 217)	28 356	90 071	(61 715)	-68.5%	132 263
Vote 04 - Community Development		35 290	42 919	42 040	2 999	24 093	29 311	(5 218)	-17.8%	42 040
Vote 05 - Planning & Wsa		38 969	29 958	30 468	730	7 098	20 363	(13 265)	-65.1%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	2 714	4 256	1 275	2 981	233.8%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	5 051	35 469	25 020	10 449	41.8%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 449	80 922	241 669	151 883	89 786	59.1%	244 449
Vote 09 - Waste Water		3 625	3 628	3 628	353	2 398	2 419	(20)	-0.8%	3 628
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		(655)	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	700 869	563 862	626 205	82 472	435 654	406 888	28 766	7.1%	626 205
Surplus/ (Deficit) for the year	2	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	17.9%	415 564

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

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
Revenue by Vote											
Vote 01 - Council	1	-	-	-	-	-	-	-	-		-
01.1 - Council		-	-	-	-	-	-	-	-		-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-		-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		942	400	400	128	128	267	(139)	-52%		400
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-		-
02.2 - Human Resources		346	400	400	128	128	267	(139)	-52%		400
02.3 - Airport		-	-	-	-	-	-	-	-		-
02.4 - Disaster Management		596	-	-	-	-	-	-	-		-
Vote 03 - Finance		471 647	509 849	571 194	(13 827)	441 923	376 738	65 186	17%		571 194
03.1 - Financial Services Administration		470 182	508 649	569 994	(13 954)	441 188	375 938	65 251	17%		569 994
03.2 - Budget & Treasury Office		1 465	1 200	1 200	127	735	800	(65)	-8%		1 200
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-		-
Vote 04 - Community Development		1 911	14 112	9 233	-	10	8 432	(8 422)	-100%		9 233
04.1 - Community & Social Serv. Administration		-	5 588	-	-	-	2 608	(2 608)	-100%		-
04.2 - Indonsa		1 911	1 911	1 911	-	-	1 274	(1 274)	-100%		1 911
04.3 - Municipal Health		-	-	22	-	10	4	6	127%		22
04.4 - Tourism		-	-	1 700	-	-	340	(340)	-100%		1 700
04.5 - Local Economic Development		-	6 613	5 600	-	-	4 206	(4 206)	-100%		5 600
04.6 - Community Development		-	-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		507 220	441 128	408 379	33 048	317 168	287 536	29 633	10%		408 379
05.1 - Planning Administration		3 054	2 383	2 383	-	-	1 589	(1 589)	-100%		2 383
05.2 - Wsa Administration		6 000	-	-	-	-	-	-	-		-
05.3 - Project Management		498 166	438 745	405 996	33 048	317 168	285 947	31 221	11%		405 996
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		37 542	41 368	41 424	5 033	24 054	27 590	(3 536)	-13%		41 424
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-	-		-
08.2 - Water Distribution Endume Wsp		2 970	-	56	210	2 707	11	2 696	24068%		56
08.3 - Water Distribution Nongoma Wsp		1 733	-	-	70	993	-	993	#DIV/0!		-
08.4 - Water Distribution Pongola Wsp		9 653	-	-	794	8 495	-	8 495	#DIV/0!		-
08.5 - Water Distribution Ulundi Wsp		12 825	-	-	3 960	11 859	-	11 859	#DIV/0!		-
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	-	-	27 578	(27 578)	-100%		41 368
Vote 09 - Waste Water		10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%		11 140
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-	-		-
09.2 - Waste Water Endume Sanitation		258	-	-	24	168	-	168	#DIV/0!		-
09.3 - Waste Water Nongoma Sanitation		696	-	-	69	512	-	512	#DIV/0!		-
09.4 - Waste Water Pongola Sanitation		1 556	-	-	104	1 037	-	1 037	#DIV/0!		-
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	1 134	5 598	7 426	(1 829)	-25%		11 140
Vote 10 -		-	-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 029 719	1 017 996	1 041 769	25 713	790 598	707 988	82 610	12%		1 041 769
Expenditure by Vote											
Vote 01 - Council	1	39 831	36 873	44 733	2 543	29 797	28 329	1 468	5%		44 733
01.1 - Council		32 307	26 035	33 540	1 647	19 854	20 441	(587)	-3%		33 540
01.2 - Municipal Manager Administration		7 524	10 838	11 193	896	9 943	7 888	2 055	26%		11 193
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		96 926	76 116	89 184	9 377	62 517	58 217	4 300	7%		89 184
02.1 - Corporate Services Administration		81 698	62 046	75 496	8 028	53 936	48 915	5 021	10%		75 496
02.2 - Human Resources		5 808	8 129	7 978	399	4 068	5 396	(1 328)	-25%		7 978
02.3 - Airport		7 332	5 941	5 710	916	4 306	3 906	400	10%		5 710
02.4 - Disaster Management		2 088	-	-	34	207	-	207	#DIV/0!		-
Vote 03 - Finance		73 742	132 382	132 263	(22 217)	28 356	90 071	(61 715)	-69%		132 263
03.1 - Financial Services Administration		71 103	131 061	130 947	(22 355)	27 493	89 196	(61 703)	-69%		130 947
03.2 - Budget & Treasury Office		2 639	1 321	1 316	138	863	875	(12)	-1%		1 316
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-		-
Vote 04 - Community Development		35 290	42 919	42 040	2 999	24 093	29 311	(5 218)	-18%		42 040
04.1 - Community & Social Serv. Administration		9 107	8 536	8 107	654	5 473	6 310	(837)	-13%		8 107
04.2 - Indonsa		5 309	4 782	4 782	324	2 705	3 208	(503)	-16%		4 782
04.3 - Municipal Health		10 812	11 686	11 466	881	7 203	7 741	(538)	-7%		11 466

04.4 - Tourism		1 344	2 013	2 129	108	1 011	1 568	(558)	-36%	2 129
04.5 - Local Economic Development		8 719	9 526	9 286	1 027	6 247	6 272	(25)	0%	9 286
04.6 - Community Development		–	–	–	–	–	–	–		–
04.7 - Disaster Management		–	6 376	6 271	6	1 454	4 212	(2 757)	-65%	6 271
Vote 05 - Planning & Wsa		38 969	29 958	30 468	730	7 098	20 363	(13 265)	-65%	30 468
05.1 - Planning Administration		9 827	7 286	8 231	527	5 279	5 347	(69)	-1%	8 231
05.2 - Wsa Administration		7 239	3 690	3 352	87	1 164	2 385	(1 220)	-51%	3 352
05.3 - Project Management		21 902	18 982	18 885	116	655	12 631	(11 976)	-95%	18 885
Vote 06 - Technical Services		7 894	1 926	1 885	2 714	4 256	1 275	2 981	234%	1 885
06.1 - Project Management Unit		7 894	1 926	1 885	2 714	4 256	1 275	2 981	234%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	5 051	35 469	25 020	10 449	42%	37 554
07.1 - Water Purification - Abaqulusi		64	–	–	19	133	–	133	#DIV/0!	–
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	284	1 714	5 312	(3 598)	-68%	7 969
07.3 - Water Purification - Nongoma		4 141	11 389	11 389	542	3 595	7 592	(3 997)	-53%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	158	1 000	3 733	(2 733)	-73%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	4 048	29 027	8 383	20 644	246%	12 595
Vote 08 - Water Distribution		357 958	202 507	244 449	80 922	241 669	151 883	89 786	59%	244 449
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	374	2 603	4 711	(2 108)	-45%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 200	179	1 380	8 760	(7 379)	-84%	13 200
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 253	3 298	14 589	14 073	516	4%	21 253
08.4 - Water Distribution Pongola Wsp		17 273	19 999	19 279	2 263	8 692	13 263	(4 571)	-34%	19 279
08.5 - Water Distribution Ulundi Wsp		72 089	36 378	44 378	4 703	53 390	25 608	27 782	108%	44 378
08.6 - Water Distribution Zululand Wsp		239 942	104 549	139 272	70 104	161 014	85 468	75 546	88%	139 272
Vote 09 - Waste Water		3 625	3 628	3 628	353	2 398	2 419	(20)	-1%	3 628
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	29	197	209	(12)	-6%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	–	–	252	(252)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	14	113	151	(38)	-25%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	–	–	345	(345)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	310	2 088	1 461	627	43%	2 192
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - .		(655)	–	–	–	–	–	–		–
13.1 - Electricity Reporting Function		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	700 869	563 862	626 205	82 472	435 654	406 888	28 766	0	626 205
Surplus/ (Deficit) for the year	2	328 850	454 134	415 564	(56 759)	354 945	301 100	53 844	0	415 564

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

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
							YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
Revenue By Source											
Property rates									–		
Service charges - electricity revenue									–		
Service charges - water revenue			27 255	41 368	41 368	5 028	24 020	27 578	(3 558)	-13%	41 368
Service charges - sanitation revenue			10 457	11 140	11 140	1 331	7 315	7 426	(111)	-1%	11 140
Service charges - refuse revenue									–		
Rental of facilities and equipment			159	200	200	7	118	133	(15)	-12%	200
Interest earned - external investments			4 760	5 000	5 000	36	2 311	3 333	(1 022)	-31%	5 000
Interest earned - outstanding debtors			27	–	56	5	33	11	22	199%	56
Dividends received									–		
Fines, penalties and forfeits			4	100	22	–	11	51	(40)	-79%	22
Licences and permits			–	–	22	–	10	4	6	127%	22
Agency services									–		
Transfers and subsidies			485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17%	578 344
Other revenue			1 045	900	900	134	316	600	(284)	-47%	900
Gains			–	–	–	–	–	–	–		–
			529 507	573 928	637 051	(7 335)	479 913	419 813	60 100	14%	637 051
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs			219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466
Remuneration of councillors			8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350
Debt impairment			15 905	11 000	14 723	–	–	9 567	(9 567)	-100%	14 723
Depreciation & asset impairment			77 826	62 886	62 886	26 476	52 679	41 924	10 755	26%	62 886
Finance charges			–	–	–	–	–	–	–		–
Bulk purchases			17 076	23 552	23 552	1 766	12 848	15 497	(2 648)	-17%	23 552
Other materials			14 685	8 590	7 965	–	4 512	5 079	(567)	-11%	7 965
Contracted services			241 447	139 217	174 668	26 627	140 689	110 748	29 942	27%	174 668
Transfers and subsidies			6 292	10 852	15 590	157	8 484	9 169	(685)	-7%	15 590
Other expenditure			99 255	75 949	93 006	7 919	61 133	59 159	1 974	3%	93 006
Losses			37	–	–	–	–	–	–		–
			700 869	563 862	626 205	82 472	435 654	406 888	28 766	7%	626 205
Total Expenditure											
Surplus/(Deficit)			(171 362)	10 066	10 846	(89 806)	44 259	12 925	31 334	0	10 846
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) העברות וסיוע כספיים - הון (העברות וסיוע כספיים) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			491 852	444 068	404 718	33 048	310 685	288 175	22 510	0	404 718
Transfers and subsidies - capital (in-kind - all)			8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions			328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Taxation			–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation			328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			328 850	454 134	415 564	(56 759)	354 945	301 100			415 564
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			328 850	454 134	415 564	(56 759)	354 945	301 100			415 564

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		-	-	-	-	-	-	-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	1 400	(1 400)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	-	97	4 282	(4 185)	-98%	3 728
Vote 03 - Finance		686	1 222	4 244	115	650	3 361	(2 711)	-81%	4 244
Vote 04 - Community Development		-	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
Vote 05 - Planning & Wsa		409 249	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 140	(1 140)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Total Capital Expenditure		418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	7 822	115	747	11 290	(10 543)	-93%	7 822
Executive and council		-	-	-	-	-	1 400	(1 400)	-100%	-
Finance and administration		1 241	14 530	7 822	115	747	9 890	(9 143)	-92%	7 822
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	974	974	-	201	603	(402)	-67%	974
Community and social services		-	974	974	-	201	603	(402)	-67%	974
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Planning and development		-	8 996	7 983	1 647	2 040	5 365	(3 325)	-62%	7 983
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Energy sources		-	-	-	-	-	-	-		-
Water management		417 609	429 484	398 635	30 940	283 254	260 372	22 882	9%	398 635
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	150	150	-	-	93	(93)	-100%	150
Total Capital Expenditure - Functional Classification	3	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564
Funded by:										
National Government		407 222	431 867	399 118	31 803	284 118	260 707	23 411	9%	399 118
Provincial Government		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-80%	6 574
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		415 582	445 042	405 692	32 586	285 495	267 540	17 955	7%	405 692
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		3 269	9 092	9 872	115	747	10 183	(9 435)	-93%	9 872
Total Capital Funding	6	418 850	454 134	415 564	32 701	286 242	277 723	8 520	3%	415 564

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 - M08 February

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
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 Edumbe 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 Edumbe 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									
Expenditure of single-year capital appropriation	1								
Vote 01 - Council		-	-	-	-	-	1 400	(1 400)	-100%
01.1 - Council							1 400	(1 400)	-100%
01.2 - Municipal Manager Administration							-	-	-
01.3 - Office Of The Speaker							-	-	-
Vote 02 - Corporate Services		556	7 870	3 728	-	97	4 282	(4 185)	-98%
02.1 - Corporate Services Administration		556	7 720	3 578	-	97	4 189	(4 092)	-98%
02.2 - Human Resources							-	-	-
02.3 - Airport			150	150			93	(93)	-100%
02.4 - Disaster Management							-	-	-
Vote 03 - Finance		686	1 222	4 244	115	650	3 361	(2 711)	-81%
03.1 - Financial Services Administration		545	1 222	4 244	115	650	3 361	(2 711)	-81%
03.2 - Budget & Treasury Office		140					-	-	-
03.3 - Budget & Treasury Office							-	-	-
Vote 04 - Community Development		-	13 175	6 574	783	1 377	6 833	(5 456)	-80%
04.1 - Community & Social Serv. Administration			5 588				2 340	(2 340)	-100%
04.2 - Indonsa			974	974		201	603	(402)	-67%
04.3 - Municipal Health							-	-	-
04.4 - Tourism							-	-	-
04.5 - Local Economic Development			6 613	5 600	783	1 176	3 890	(2 714)	-70%
04.6 - Community Development							-	-	-
04.7 - Disaster Management							-	-	-
Vote 05 - Planning & Wsa		409 249	431 867	399 118	31 803	284 118	260 707	23 411	9%

05.1 - Planning Administration	-	2 383	2 383	864	864	1 475	(611)	-41%	2 383
05.2 - Wsa Administration	-	-	-	-	-	-	-	-	-
05.3 - Project Management	409 249	429 484	396 735	30 940	283 254	259 232	24 022	9%	396 735
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	8 360	-	1 900	-	-	1 140	(1 140)	-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	-	-	1 140	(1 140)	-100%	1 900
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 single-year capital expenditure	418 850	454 134	415 564	32 701	286 242	277 723	8 520	0	415 564
Total Capital Expenditure	418 850	454 134	415 564	32 701	286 242	277 723	8 520	0	415 564

References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12 290	66 967	58 527	50 226	58 527
Call investment deposits		–	–	–	–	–
Consumer debtors		42 777	35 404	35 404	61 614	35 404
Other debtors		28 764	11 467	22 467	21 311	22 467
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 887	4 000
Total current assets		88 332	117 837	120 397	139 039	120 397
Non current assets						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 969	4 608 942	4 571 372	4 171 421	4 571 372
Biological						
Intangible		15	1 000	–	126	–
Other non-current assets		–	–	–	–	–
Total non current assets		3 937 983	4 624 242	4 585 672	4 171 547	4 585 672
TOTAL ASSETS		4 026 316	4 742 079	4 706 069	4 310 586	4 706 069
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 620	3 612
Trade and other payables		241 210	120 000	211 000	170 528	211 000
Provisions		1 019	15 000	–	1 019	–
Total current liabilities		245 841	138 612	214 612	175 166	214 612
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	65 053	45 000
Total non current liabilities		65 053	45 000	45 000	65 053	45 000
TOTAL LIABILITIES		310 894	183 612	259 612	240 219	259 612
NET ASSETS	2	3 715 422	4 558 467	4 446 457	4 070 367	4 446 457
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 874 863	4 491 404
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 514 930	4 564 843	4 491 404	3 874 863	4 491 404

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	–	26 130	5 634	18 238	17 420	818	5%	26 130
Other revenue		–	128 130	–	25 220	801 066	(0)	801 066	#####	–
Transfers and Subsidies - Operational		–	515 221	576 644	2 778	449 021	384 429	64 592	17%	576 644
Transfers and Subsidies - Capital		–	444 068	402 618	33 358	369 876	268 412	101 464	38%	402 618
Interest		–	5 000	5 000	36	696	3 333	(2 638)	-79%	5 000
Dividends								–		
Payments										
Suppliers and employees		–	(564 134)	(533 083)	(101 764)	(958 892)	(355 389)	603 504	-170%	(533 083)
Finance charges								–		
Transfers and Grants		–	–	(15 513)	–	–	(10 342)	(10 342)	100%	(15 513)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	528 285	461 795	(34 737)	680 005	307 864	(372 141)	-121%	461 795
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	14 300	–	–	9 533	(9 533)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(454 134)	(415 564)	(32 701)	(286 242)	(277 043)	9 200	-3%	(415 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(439 834)	(401 264)	(32 701)	(286 242)	(267 509)	18 733	-7%	(401 264)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	2 107	-88%	(3 612)
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 612)	(3 612)	(3 612)	(301)	(301)	(2 408)	(2 107)	88%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 612)	84 838	56 919	(67 739)	393 461	37 946			56 919
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	69 215		405 751	37 946			56 919

DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - water revenue	-13%	This is amounts billed on customers for water used, the year-to-date actual is R24 million, which is below year-to-date budget of R27.5 million. An unfavourable variance of R3.5 million or 13% 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 is in a process to resolve funding issue
	Service charges - sanitation revenue	-1%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R7.4 million which is slightly below year to budget of R7.4 million. An unfavourable variance of R111 thousand or 1% 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	-12%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R118 thousand which is below year-to-date budget of R133 thousand. An unfavourable variance of R15 thousand or 5% is observed.	the variance is not material
	Interest earned - external investments	-31%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.3 million, which is below year-to-date budget of R3.3 million. An unfavourable variance of R1.02 million is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors	199%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R33 thousand, which is below year-to-date budget of R11 thousand. A favourable variance of R22 thousand is observed.	to be budgeted for on gthe adjusted budget
	Dividends received			
	Fines, penalties and forfeits	-79%	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 R51 thousand. An unfavourable variance of R40 thousand against original budget is observed.	to be budgeted for on gthe adjusted budget
	Licences and permits	127%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R4 thousand. A favourable variance of R6 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	17%	Transfers and subsidies (grants) are 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	-47%	Transfers and subsidies year to date actual is R445.7 million, which is below year-to-date budget of R445.7 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 R316 thousand, which is below year-to-date budget of R600 thousand. An unfavourable variance of R284 thousand is observed.	to be budgeted for on gthe adjusted budget
2	Expenditure By Type			
	Employee related costs	0%	Employee related costs year to date actual is R149.6 million, the year-to-date budget is R150.1 million, a favorable variance of R486 thousand is observed.	
	Remuneration of councillors	1%	Remuneration of Councilors year to date actual is R5.6 million, the year-to-date budget is R5.5 million, an unfavorable variance of R50 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	26%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R52.6 million. The year-to-date budget is R41.9 million. An unfavorable variance of R10.7 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-17%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R12.8 million, the year-to-date budget is R15.4 million, a favorable variance of R2.6 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	-11%	Other materials year to date actual is R4.5 million, the year-to-date budget is R5 million, a favourable variance of R567 thousand is observed	the variance is not material
	Contracted services	27%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R140.6 million which is above year to date budget of R110.7 million, an unfavourable variance of R29.9 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	-7%	Transfers and subsidies year to date actual is R8.4 million, the year-to-date budget is R9.1 million, a favourable variance of R685 thousand is observed.	
	Other expenditure	3%	Other expenditure year to date actual is R61.1 million, the year-to-date budget is R59.1 million, an unfavourable variance of R1.9 million is observed.	
3	Capital Expenditure			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-98%		
	Vote 03 - Finance	-81%		
	Vote 04 - Community Development	-80%		
	Vote 05 - Planning & Wsa	9%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	Financial Position			
	Client elected not to populate this sheet			
5	Cash Flow			
	Client elected not to populate this sheet			
6	Measureable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet			

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.0%	0.0%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	2.6%	4.7%	4.4%	4.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	35.9%	85.0%	56.1%	79.4%	56.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.0%	48.3%	27.3%	28.7%	27.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.5%	10.7%	11.3%	17.3%	11.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	35.4%	31.2%	35.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	9.3%	8.7%	9.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.7%	11.0%	9.9%	0.0%	1.3%
<u>IDP regulation financial viability indicators</u>							
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 - M08 February

Description		Budget Year 2020/21									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
NT Code		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														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 403	2 848	2 345	2 672	2 661	8 486	10 665	75 862	112 942	100 346		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	737	618	607	673	547	2 972	27 817	35 790	32 616		28 166	
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	11	5	4	2	2	1	11	179	215	195			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	87	9	9	9	4	4	8	4	134	29		7	
Total By Income Source	2000	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	-	107 419	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 662	1 036	335	467	884	619	909	7 150	14 060	10 029			
Commercial	2300	1 280	423	355	424	375	2 031	2 126	8 554	15 569	13 510			
Households	2400	5 378	2 140	2 287	2 399	2 081	6 387	10 622	88 158	119 452	109 647		107 419	
Other	2500									-	-			
Total By Customer Group	2600	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	-	107 419	

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	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	
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	4 832	271	1 890	19 239					26 232	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4 832	271	1 890	19 239	-	-	-	-	26 232	-

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
Municipality															
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 Trade	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A		Investment Trade	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A		Investment Trade	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
Municipality sub-total											360 000		(360 000)	-	-
Entities															

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		481 439	513 310	574 733	(13 877)	445 778	379 060	66 718	17.6%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	(14 004)	438 560	372 086	66 474	17.9%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	6 483	6 174	309	5.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	127	735	800	(65)	-8.1%	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]		–	–	–	–	–	–	–		–
Provincial Government:		4 361	1 911	3 611	–	–	1 614	(1 614)	-100.0%	3 611
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	3 611	–	–	1 614	(1 614)	-100.0%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	485 800	515 221	578 344	(13 877)	445 778	380 674	65 104	17.1%	578 344
Capital Transfers and Grants										
National Government:		491 852	431 867	399 118	33 048	310 685	281 362	29 324	10.4%	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	28 760	188 680	148 773	39 907	26.8%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	–	61 000	60 667	333	0.5%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	1 589	(1 589)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	4 288	61 006	70 333	(9 328)	-13.3%	105 500
Provincial Government:		8 360	12 201	5 600	–	–	6 814	(6 814)	-100.0%	5 600
Specify (Add grant description)		8 360	12 201	5 600	–	–	6 814	(6 814)	-100.0%	5 600
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	500 212	444 068	404 718	33 048	310 685	288 175	22 510	7.8%	404 718
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	983 062	19 171	756 464	668 850	87 614	13.1%	983 062

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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:		622 119	488 940	545 860	60 878	386 694	353 836	32 858	9.3%	545 860
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		581 036	478 359	535 399	60 613	378 872	346 771	32 100	9.3%	535 399
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	258	7 078	6 174	904	14.6%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	138	744	796	(52)	-6.5%	1 200
Municipal Disaster Relief Grant		596	120	–	(130)	–	94	(94)	-100.0%	–
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
Provincial Government:		3 577	937	2 637	11	961	1 495	(535)	-35.8%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	11	961	1 495	(535)	-35.8%	2 637
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	–	–	–	120	–	120	–	–
Total operating expenditure of Transfers and Grants:		625 696	489 877	548 497	60 889	387 655	355 331	32 324	9.1%	548 497
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		407 222	431 867	399 118	31 803	284 118	260 707	23 411	9.0%	399 118
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 924	223 984	221 235	24 996	169 485	138 061	31 425	22.8%	221 235
Regional Bulk Infrastructure Grant		143 487	100 000	70 000	2 206	60 413	55 884	4 529	8.1%	70 000
Rural Road Asset Management Systems Grant		–	2 383	2 383	864	864	1 475	(611)	-41.4%	2 383
Water Services Infrastructure Grant		86 811	105 500	105 500	3 737	53 356	65 288	(11 932)	-18.3%	105 500
Provincial Government:		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-79.8%	6 574
Specify (Add grant description)		8 360	13 175	6 574	783	1 377	6 833	(5 456)	-79.8%	6 574
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		415 582	445 042	405 692	32 586	285 495	267 540	17 955	6.7%	405 692
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 041 277	934 919	954 189	93 476	673 150	622 871	50 279	8.1%	954 189

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		700	-	217	483	69.0%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		452	548	54.8%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		700	-	217	483	69.0%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		2 100	-	1 352	748	35.6%
Kwamajomela Manufacturing Grant		2 100		1 352	748	35.6%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		2 100	-	1 352	748	35.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 800	-	1 569	1 231	44.0%

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast
R thousands		1	A	B	C		YearTD actual	YearTD budget				D
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages			10	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			429	448	448	39	328	299	29	10%	448	
Medical Aid Contributions			251	267	267	6	52	178	(126)	-71%	267	
Motor Vehicle Allowance			1 903	1 818	1 818	156	1 276	1 212	64	5%	1 818	
Cellphone Allowance			658	653	653	58	457	435	22	5%	653	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			5 121	5 164	5 164	425	3 503	3 443	61	2%	5 164	
Sub Total - Councillors		4	8 372	8 350	8 350	683	5 617	5 567	50	1%	8 350	
% increase		3		-0.3%	-0.3%						-0.3%	
Senior Managers of the Municipality												
Basic Salaries and Wages			6 011	6 442	6 442	365	4 318	4 295	24	1%	6 442	
Pension and UIF Contributions			2	64	64	1	6	43	(37)	-85%	64	
Medical Aid Contributions			131	144	144	5	78	96	(18)	-19%	144	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1 505	1 559	1 559	93	1 106	1 039	67	6%	1 559	
Cellphone Allowance			64	68	68	4	51	46	5	11%	68	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			242	264	264	15	177	176	1	1%	264	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		4	7 954	8 541	8 541	482	5 737	5 694	42	1%	8 541	
% increase		3		7.4%	7.4%						7.4%	
Other Municipal Staff												
Basic Salaries and Wages			135 668	151 005	151 005	12 044	99 528	100 670	(1 142)	-1%	151 005	
Pension and UIF Contributions			17 879	19 733	19 733	1 653	12 664	13 156	(491)	-4%	19 733	
Medical Aid Contributions			11 222	11 488	11 488	1 104	8 301	7 659	642	8%	11 488	
Overtime			(2)	-	-	2	20	-	20	#DIV/0!	-	
Performance Bonus			9 291	10 851	10 851	430	6 167	7 234	(1 067)	-15%	10 851	
Motor Vehicle Allowance			6 439	6 425	6 425	591	4 556	4 283	273	6%	6 425	
Cellphone Allowance			506	517	517	48	349	344	5	1%	517	
Housing Allowances			1 142	1 164	1 164	102	807	776	31	4%	1 164	
Other benefits and allowances			12 363	9 042	11 042	2 335	10 427	7 228	3 199	44%	11 042	
Payments in lieu of leave			5 465	-	-	53	443	-	443	#DIV/0!	-	
Long service awards			2 312	-	-	-	691	-	691	#DIV/0!	-	
Post-retirement benefit obligations			9 734	4 700	4 700	-	-	3 133	(3 133)	-100%	4 700	
Sub Total - Other Municipal Staff		4	212 019	214 925	216 925	18 361	143 956	144 484	(528)	0%	216 925	
% increase		3		1.4%	2.3%						2.3%	
Total Parent Municipality			228 345	231 817	233 817	19 527	155 309	155 745	(437)	0%	233 817	
Unpaid salary, allowances & benefits in arrears:												
Board Members of Entities												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Board Fees			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities		2	-	-	-	-	-	-	-	-	-	
% increase		4										
Senior Managers of Entities												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities		2	-	-	-	-	-	-	-	-	-	
% increase		4										
Other Staff of Entities												
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Performance Bonus			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Cellphone Allowance			-	-	-	-	-	-	-	-	-	
Housing Allowances			-	-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	-	
Payments in lieu of leave			-	-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-	
Sub Total - Other Staff of Entities		4	-	-	-	-	-	-	-	-	-	
% increase		3										
Total Municipal Entities			-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			228 345	231 817	233 817	19 527	155 309	155 745	(437)	0%	233 817	
% increase		4		1.5%	2.4%						2.4%	
TOTAL MANAGERS AND STAFF			219 973	223 466	225 466	18 844	149 692	150 178	(486)	0%	225 466	

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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	Outcome	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates																	
Service charges - electricity revenue		39 488	14 840	1 939	1 740	(50 408)	954	1 111	4 302	1 741	1 741	1 741	1 721	20 889	-	-	
Service charges - water revenue		1 510	352	690	604	(860)	281	384	1 331	437	437	437	(361)	5 241	-	-	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		10	10	10	15	15	15	37	7	33	33	33	182	400	418	438	
Interest earned - external investments		-	-	-	-	50	39	571	36	417	417	417	3 054	5 000	5 230	5 471	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		-	-	0	0	2	9	-	-	2	2	2	6	22	105	109	
Licences and permits		-	10	-	-	-	-	-	-	2	2	2	7	22	-	-	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue		(23 541)	5 554	(100 805)	(45 558)	233 965	212 278	-	2 778	48 054	48 054	48 054	(16 538)	576 644	548 723	590 578	
Cash Receipts by Source		17 447	20 766	(98 166)	(43 198)	911 249	313 528	113 727	33 668	50 648	50 648	50 648	(813 190)	607 774	683 953	728 049	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		113 868	36 000	80 000	31 650	25 000	50 000	-	33 358	33 552	33 552	33 552	(67 913)	402 618	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		131 315	56 766	(18 166)	(11 548)	936 249	363 528	113 727	67 027	84 199	84 199	84 199	(895 403)	996 092	1 195 691	1 295 467	
Cash Payments by Type																	
Employee related costs		8	8	-	13 185	92 606	21 354	19 123	21 563	19 485	19 485	19 485	7 515	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	80 201	22 976	22 976	22 976	11 635	15 513	359 188	383 581	
Cash Payments by Type		177 623	95 215	128 603	108 164	186 355	127 315	33 853	101 764	45 716	45 716	45 716	(547 445)	548 597	617 327	653 594	
Other Cash Flows/Payments by Type																	
Capital assets		75	46 591	67 762	42 474	47 428	46 939	2 271	32 701	34 630	34 630	34 630	25 431	415 564	511 733	567 413	
Repayment of borrowing																	
Other Cash Flows/Payments																	
Total Cash Payments by Type		177 698	141 807	196 365	150 638	233 784	174 254	36 125	134 465	80 347	80 347	80 347	(522 014)	964 161	1 129 060	1 221 007	
NET INCREASE/(DECREASE) IN CASH HELD		(46 383)	(85 041)	(214 531)	(162 186)	702 465	189 274	77 603	(67 438)	3 853	3 853	3 853	(373 389)	31 931	66 631	74 459	
Cash/cash equivalents at the month/year beginning:		12 290	(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	409 905	413 757	417 610	12 290	44 221	110 852	
Cash/cash equivalents at the month/year end:		(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	409 905	413 757	417 610	44 221	44 221	110 852	185 311	

DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

[illegible]

DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

[illegible]

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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									
Monthly expenditure performance trend									
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	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	34 460	–		312 183	–		
April	27 545	37 845	34 460	–		346 644	–		
May	30 209	37 845	34 460	–		381 104	–		
June	52 360	37 845	34 460	–		415 564	–		
Total Capital expenditure	441 642	454 134	415 564	286 242					

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			
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		409 249	431 867	401 140	31 803	284 118	262 311	(21 807)	-8.3%	401 140
Roads Infrastructure		–	2 383	2 383	864	864	1 475	611	41.4%	2 383
Roads		–	2 383	2 383	864	864	1 475	611	41.4%	2 383
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		409 249	384 687	353 514	28 828	248 660	232 175	(16 485)	-7.1%	353 514
Dams and Weirs								–		
Boreholes		2 060	–	–	–	–	–	–		–
Reservoirs		5 977	–	–	–	–	–	–		–
Pump Stations			–	–	–	–	–	–		–
Water Treatment Works		113 609	11 871	57 738	10 878	54 829	31 569	(23 260)	-73.7%	57 738
Bulk Mains		210 961	246 377	179 643	7 008	106 630	124 851	18 221	14.6%	179 643
Distribution		76 642	126 439	116 134	10 942	87 201	75 754	(11 446)	-15.1%	116 134
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	44 797	45 243	2 112	34 594	28 662	(5 932)	-20.7%	45 243
Pump Station								–		
Reticulation		–	44 797	45 243	2 112	34 594	28 662	(5 932)	-20.7%	45 243
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		–	–	–	–	–				

Public Open Space							-			
Nature Reserves							-			
Public Ablution Facilities							-			
Markets							-			
Stalls							-			
Abattoirs							-			
Airports							-			
Taxi Ranks/Bus Terminals							-			
Capital Spares							-			
Sport and Recreation Facilities	-	5 588	-	-	-	2 340	2 340	100.0%	-	
Indoor Facilities							-			
Outdoor Facilities	-	5 588	-	-	-	2 340	2 340	100.0%	-	
Capital Spares							-			
Heritage assets	-	-	-	-	-	1 400	1 400	100.0%	-	
Monuments							-			
Historic Buildings							-			
Works of Art	-	-	-	-	-	1 400	1 400	100.0%	-	
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	-	115	115	522	407	78.0%	-	
Servitudes							-			
Licences and Rights	13	1 000	-	115	115	522	407	78.0%	-	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	-	115	115	522	407	78.0%	-	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	458	5 222	2 481	-	535	3 381	2 846	84.2%	2 481	
Computer Equipment	458	5 222	2 481	-	535	3 381	2 846	84.2%	2 481	
Furniture and Office Equipment	82	120	120	-	97	74	(23)	-30.9%	120	
Furniture and Office Equipment	82	120	120	-	97	74	(23)	-30.9%	120	
Machinery and Equipment	688	1 124	3 024	-	201	1 836	1 634	89.0%	3 024	
Machinery and Equipment	688	1 124	3 024	-	201	1 836	1 634	89.0%	3 024	
Transport Assets	8 360	2 600	3 200	-	-	1 969	1 969	100.0%	3 200	
Transport Assets	8 360	2 600	3 200	-	-	1 969	1 969	100.0%	3 200	
Land	-	-	-	-	-	-	-		-	
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
Total Capital Expenditure on new assets	1	418 850	454 134	415 564	32 701	286 242	277 723	(8 520)	-3.1%	415 564

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*

check balance	-	-	-	-	-	-
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DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

[illegible]

Servitudes							-			
Licences and Rights	-	-	-	-	-	-	-		-	
<i>Water Rights</i>							-			
<i>Effluent Licenses</i>							-			
<i>Solid Waste Licenses</i>							-			
<i>Computer Software and Applications</i>							-			
<i>Load Settlement Software Applications</i>							-			
<i>Unspecified</i>							-			
Computer Equipment	80	900	400	43	67	232	165	71.2%	400	
Computer Equipment	80	900	400	43	67	232	165	71.2%	400	
Furniture and Office Equipment	72	100	100	-	-	66	66	100.0%	100	
Furniture and Office Equipment	72	100	100	-	-	66	66	100.0%	100	
Machinery and Equipment	0	430	680	-	310	408	98	24.1%	680	
Machinery and Equipment	0	430	680	-	310	408	98	24.1%	680	
Transport Assets	1 952	1 000	570	-	327	543	216	39.7%	570	
Transport Assets	1 952	1 000	570	-	327	543	216	39.7%	570	
Land	-	-	-	-	-	-	-		-	
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
Total Repairs and Maintenance Expenditure	1	80 516	61 930	59 564	9 631	41 529	40 849	(680)	-1.7%	59 564

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
		1					YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
Depreciation by Asset Class/Sub-class											
Infrastructure			68 171	62 886	62 886	21 935	48 138	41 924	(6 214)	-14.8%	62 886
Roads Infrastructure			705	-	-	470	470	-	(470)	#DIV/0!	-
Roads			705	-	-	470	470	-	(470)	#DIV/0!	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance									-	-	-
Attenuation									-	-	-
Electrical Infrastructure			36	-	-	24	24	-	(24)	#DIV/0!	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations									-	-	-
HV Switching Station									-	-	-
HV Transmission Conductors									-	-	-
MV Substations									-	-	-
MV Switching Stations									-	-	-
MV Networks									-	-	-
LV Networks			36	-	-	24	24	-	(24)	#DIV/0!	-
Capital Spares									-	-	-
Water Supply Infrastructure			65 325	62 886	62 886	20 025	46 227	41 924	(4 303)	-10.3%	62 886
Dams and Weirs			3 924	-	-	1 496	1 496	-	(1 496)	#DIV/0!	-
Boreholes			423	-	-	294	294	-	(294)	#DIV/0!	-
Reservoirs			4 749	-	-	3 499	3 499	-	(3 499)	#DIV/0!	-
Pump Stations			3 418	-	-	2 536	2 536	-	(2 536)	#DIV/0!	-
Water Treatment Works			6 082	-	-	4 088	4 088	-	(4 088)	#DIV/0!	-
Bulk Mains			25 815	-	-	19 941	19 941	-	(19 941)	#DIV/0!	-
Distribution			20 853	62 886	62 886	(11 882)	14 321	41 924	27 603	65.8%	62 886
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			61	-	-	53	53	-	(53)	#DIV/0!	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			2 106	-	-	1 417	1 417	-	(1 417)	#DIV/0!	-
Pump Station			104	-	-	82	82	-	(82)	#DIV/0!	-
Reticulation			1 686	-	-	1 124	1 124	-	(1 124)	#DIV/0!	-
Waste Water Treatment Works			316	-	-	211	211	-	(211)	#DIV/0!	-
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 Soares									-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	928	-	-	558	558	-	(558)	#DIV/0!	-
Community Facilities	702	-	-	408	408	-	(408)	#DIV/0!	-
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	-	-	408	408	-	(408)	#DIV/0!	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	226	-	-	151	151	-	(151)	#DIV/0!	-
Indoor Facilities									
Outdoor Facilities	226	-	-	151	151	-	(151)	#DIV/0!	-
Capital Spares									
Heritage assets	-	-	-	-	-	-	-		-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property									
Unimproved Property									
Other assets	2 955	-	-	15	15	-	(15)	#DIV/0!	-
Operational Buildings	2 955	-	-	15	15	-	(15)	#DIV/0!	-
Municipal Offices	2 902	-	-	15	15	-	(15)	#DIV/0!	-
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	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	33	-	-	4	4	-	(4)	#DIV/0!	-

Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		33	-	-	4	4	-	(4)	#DIV/0!	-
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		33	-	-	4	4	-	(4)	#DIV/0!	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		824	-	-	442	442	-	(442)	#DIV/0!	-
Computer Equipment		824	-	-	442	442	-	(442)	#DIV/0!	-
<u>Furniture and Office Equipment</u>		540	-	-	380	380	-	(380)	#DIV/0!	-
Furniture and Office Equipment		540	-	-	380	380	-	(380)	#DIV/0!	-
<u>Machinery and Equipment</u>		450	-	-	264	264	-	(264)	#DIV/0!	-
Machinery and Equipment		450	-	-	264	264	-	(264)	#DIV/0!	-
<u>Transport Assets</u>		3 925	-	-	2 876	2 876	-	(2 876)	#DIV/0!	-
Transport Assets		3 925	-	-	2 876	2 876	-	(2 876)	#DIV/0!	-
<u>Land</u>		-	-	-	-	-	-	-		-
Land								-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Depreciation	1	77 826	62 886	62 886	26 476	52 679	41 924	(10 755)	-25.7%	62 886

[illegible]

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	-	-	-	-	-	-	-	-	-
Indoor Facilities								-	
Outdoor Facilities								-	
Capital Spares								-	
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments								-	
Historic Buildings								-	
Works of Art								-	
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	-	-	-	-	-	-	-	-	-
Servitudes								-	
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights								-	
Effluent Licenses								-	
Solid Waste Licenses								-	
Computer Software and Applications								-	
Load Settlement Software Applications								-	
Unspecified								-	
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment								-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment								-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment								-	
Transport Assets	-	-	-	-	-	-	-	-	-
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

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	34 460	32 701
Mar	21 893	37 845	34 460	-
Apr	27 545	37 845	34 460	-
May	30 209	37 845	34 460	-
Jun	52 360	37 845	34 460	-

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	286 242	277 723
Mar	-	312 183
Apr	-	346 644
May	-	381 104
Jun	-	415 564

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
Budget Year 2020/2019/20	9 320	3 599	2 977	3 290	3 340	9 038	13 657
2019/20	-	-	-	-	-	-	103 861

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2019/20	Budget Year 2020/21
Organs of State	13 638	14 060
Commercial	15 102	15 569
Households	115 869	119 452
Other	-	-

Chart C5 Aged Creditors Analysis	
	Bulk Electricity Bulk Water PAYE deductio VAT (output les Pensions / Reti Loan repaymenTrade Creditors Auditor Genera Other
2019/20	-
Budget Year 2020/2019/20	-

