

# **ZULULAND DISTRICT MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED**

**30 APRIL 2021**

**MFMA S71 REPORT**

**2020/2021 FINANCIAL YEAR**

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## **GLOSSARY**

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

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

**AFS** – Annual Financial Statements.

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

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

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

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

**CFO** – Chief Financial Officer

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

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

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

**FMG** – Financial Management Grant

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

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

**MSCOA** – Municipal Standard Chart of Accounts

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

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

**LED** – Local Economic Development

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

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

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

**MWIG** – Municipal Water Infrastructure Grant

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

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

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

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

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

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

## **PART 1 – IN-YEAR REPORT**

### **1.1 MAYORS REPORT**

To be attached

## **1.2 COUNCIL RESOLUTION**

The Monthly Budget Statement and supporting documentation for the period ended 30 April 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	619 103 992
Total Operating Expenditure	563 862 195	626 205 195	557 844 258
Surplus/(Deficit)	10 066 250	10 846 250	61 259 734

#### Operating revenue Performance

Total operating revenue generated by the Municipality as at **30 April 2021** is **R619.1 million** which is **97%** 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 its operations, service charges revenue recognized is only **R39.6 million**, which is **6%** of the total generated operating revenue.

#### Operating Expenditure Performance

Total Operating Expenditure as at **30 April 2021** is **R557.8 million** which is **89%** 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	351 171 356
Total Capital Financing	454 134 250	415 564 250	351 171 356

Total Capital Expenditure as at **30 April 2021** is **R351.1 million** which is **85%** 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 year to date budget. Also, some expenditure items are once off and seasonal, which may not necessarily indicate future high expenditure.

The Financial Performance indicate a surplus of **R61 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) - M10 April

Table 6: Estimated Financial Performance (Revenue and Expenditure) - 2019/20										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	2 604	30 524	34 473	(3 949)	-11%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	804	9 100	9 283	(183)	-2%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	148	167	(18)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000
Interest earned - outstanding debtors		27	-	56	4	44	34	10	29%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	0	9	37	(27)	-75%	22
Licences and permits		-	-	22	-	10	13	(3)	-24%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344
Other revenue		1 045	900	900	137	479	750	(271)	-36%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	130 666	619 104	528 432	90 672	17%	637 051

The year-to-date actual indicates operating revenue of **R619.1 million** for nine months. The total revenue to-date represents **97%** 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 **R30.5 million**, which is below year-to-date budget of **R34.4 million**. An unfavourable variance of **R3.9 million** or **11%** 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 **R9.1 million** which is slightly below year to budget of **R9.2 million**. An unfavourable variance of **R183 thousand** or **2%** is observed.

### Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is **R148 thousand** which is below year-to-date budget of **R167 thousand**. An unfavourable variance of **R18 thousand** or **11%** is observed.

### **Interest on investment**

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R2.7 million**, which is below year-to-date budget of **R4.1 million**. An unfavourable variance of **R1.4 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 **R44 thousand**, which is below year-to-date budget of **R34 thousand**. A favourable variance of **R10 thousand** is observed.

### **Fines, penalties and forfeits**

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R9 thousand**, the year-to-date budget is **R37 thousand**. An unfavourable variance of **R35 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 **R13 thousand**. An unfavourable variance of **R3 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 **R576 million**, which is above year-to-date budget of **R479.5 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 **R479 thousand**, which is below year-to-date budget of **R750 thousand**. An unfavorable variance of **R271 thousand** is observed.

## 1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Expenditure By Type</b>										
Employee related costs		219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	12 145	(12 145)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886
Finance charges		–	–	–	–	–	–	–	–	–
Bulk purchases		17 076	23 552	23 552	586	15 133	19 524	(4 392)	-22%	23 552
Other materials		14 685	8 590	7 836	–	7 243	6 499	745	11%	7 836
Contracted services		241 433	139 217	175 754	18 389	182 380	142 689	39 690	28%	175 754
Transfers and subsidies		6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973
Other expenditure		99 255	75 949	94 665	5 774	78 498	76 302	2 196	3%	94 665
Losses		37	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>8%</b>	<b>626 205</b>

The year-to-date actual indicates spending of **R557.8 million** for ten months. The total expenditure to date represents **89%** of the adjusted operational budget.

### Employee Related Costs

Employee related costs year to date actual is **R191.6 million**, the year-to-date budget is **R187.8 million**, an unfavorable variance of **R3.7 million** is observed.

### Remuneration of Councilors

Remuneration of Councilors year to date actual is **R7 million**, the year-to-date budget is **R6.9 million**, an unfavorable variance of **R92 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 **R66.9 million**. The year-to-date budget is **R52.4 million**. An unfavorable variance of **R14.5 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 **R15.1 million**, the year-to-date budget is **R19.5 million**, a favorable variance of **R4.3 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 **R7.2 million**, the year-to-date budget is **R6.4 million**, an unfavourable variance of **R745 million** is observed

## Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R182.3 million** which is above year to date budget of **R142.6 million**, an unfavourable variance of **R39.6 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 **R8.9 million**, the year-to-date budget is **R12.2 million**, a favourable variance of **R3.2 million** is observed.

## Other expenditure

Other expenditure year to date actual is **R78.4 million**, the year-to-date budget is **R76.3 million**, an unfavourable variance of **R2.1 million** is observed.

## Operating Grants Expenditure Performance

Operating grants are allocated and spent as per Division of Revenue Act requirements

<b>CONDITIONAL OPERATING GRANTS EXPENDITURE</b>	<b>APPROVED BUDGET</b>	<b>ADJUSTED BUDGET</b>	<b>YTD ACTUAL</b>
Finance Management	1 200 000	1 200 000	823 810
EPWP Incentive	9 261 000	9 261 000	9 261 000
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	955 500
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	504 320
<b>Total Operating Grant Expenditure</b>	<b>12 372 000</b>	<b>14 072 000</b>	<b>11 761 425</b>

## Summary of Revenue and Operational Expenditure Performance

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

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	2 604	30 524	34 473	(3 949)	-11%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	804	9 100	9 283	(183)	-2%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	148	167	(18)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000
Interest earned - outstanding debtors		27	-	56	4	44	34	10	29%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	0	9	37	(27)	-75%	22
Licences and permits		-	-	22	-	10	13	(3)	-24%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344
Other revenue		1 045	900	900	137	479	750	(271)	-36%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	130 666	619 104	528 432	90 672	17%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350
Debt impairment		15 905	11 000	14 723	-	-	12 145	(12 145)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	586	15 133	19 524	(4 392)	-22%	23 552
Other materials		14 685	8 590	7 836	-	7 243	6 499	745	11%	7 836
Contracted services		241 433	139 217	175 754	18 389	182 380	142 689	39 690	28%	175 754
Transfers and subsidies		6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973
Other expenditure		99 255	75 949	94 665	5 774	78 498	76 302	2 196	3%	94 665
Losses		37	-	-	-	-	-	-		-
Total Expenditure		700 854	563 862	626 205	51 313	557 844	516 548	41 296	8%	626 205
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(171 347)	10 066	10 846	79 353	61 260	11 884	49 375	0	10 846
(National / Provincial and District)		491 852	444 068	404 718	65 825	397 655	346 447	51 208	0	404 718
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 865	454 134	415 564	145 178	458 915	358 331			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	351 171 356
Total Capital Financing	454 134 250	415 564 250	351 171 356

The capital expenditure amounts to **R 351.1 million** which is **85%** of the capital budget, after a period of ten months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	187 157 724
Regional Bulk Infrastructure (RBIG)	100 000 000	70 000 000	93 583 930
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	64 677 748
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	2 124 426
Indonsa Grant	974 000	974 000	201 200
Other Assets	9 092 250	9 872 250	2 562 536
<b>Total Operating Expenditure</b>	<b>454 134 250</b>	<b>415 564 250</b>	<b>351 171 356</b>

### Capital Grant Expenditure as per MFMA circular no. 58

In terms of Circular No.58 conditional/capital grants must be reported VAT inclusive, below Grants expenditure is VAT inclusive.

CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	213 523 949
Regional Bulk Infrastructure (RBIG)	100 000 000	113 798 000	107 359 018
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	74 015 743
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	993 361
KwaMajomela Manufacturing	6 613 000	5 600 000	2 443 090
<b>Total Capital Grant Expenditure</b>	<b>438 480 000</b>	<b>448 516 000</b>	<b>398 335 161</b>

Overall capital grant expenditure is sitting at **89%** of the adjusted capital budget **MIG** is sitting at **97%**, **RBIG** at **94%**, **WSIG** at **70%** and **RAMS** at **42%**, **Kwamajomela Grant 44%**

**Capital budget summary**



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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	700	(700)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	-	1 886	4 005	(2 119)	-53%	3 728
Vote 03 - Finance		686	1 222	4 244	1	677	3 802	(3 126)	-82%	4 244
Vote 04 - Community Development		-	13 175	5 844	592	2 326	6 338	(4 013)	-63%	5 844
Vote 05 - Planning & Wsa		409 264	431 867	385 144	39 353	346 283	318 133	28 150	9%	385 144
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 520	(1 520)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	418 865	454 134	400 860	39 946	351 171	334 499	16 673	5%	400 860
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	7 822	1	2 563	9 556	(6 994)	-73%	7 822
Executive and council		-	-	-	-	-	700	(700)	-100%	-
Finance and administration		1 241	14 530	7 822	1	2 563	8 856	(6 294)	-71%	7 822
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	974	974	-	201	788	(587)	-74%	974
Community and social services		-	974	974	-	201	788	(587)	-74%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	8 996	6 942	592	2 988	6 153	(3 165)	-51%	6 942
Planning and development		-	8 996	6 942	592	2 988	6 153	(3 165)	-51%	6 942
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		417 624	429 484	384 972	39 353	345 419	317 879	27 540	9%	384 972
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	384 972	39 353	345 419	317 879	27 540	9%	384 972
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	150	150	-	-	121	(121)	-100%	150
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
<b>Funded by:</b>										
National Government		407 237	431 867	385 144	39 353	346 283	318 133	28 150	9%	385 144
Provincial Government		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63%	5 844
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>415 596</b>	<b>445 042</b>	<b>390 988</b>	<b>39 945</b>	<b>348 609</b>	<b>324 471</b>	<b>24 138</b>	<b>7%</b>	<b>390 988</b>
<b>Borrowing</b>	<b>6</b>									
<b>Internally generated funds</b>		3 269	9 092	9 872	1	2 563	10 027	(7 465)	-74%	9 872
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>

## 1.7 IN-YEAR BUDGET TABLES

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

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

### Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M10 April

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	3 407	39 624	43 756	(4 132)	-9%	52 507
Investment revenue	4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000
Transfers and subsidies	485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344
Other own revenue	1 236	1 200	1 200	157	690	1 000	(309)	-31%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>637 051</b>	<b>130 666</b>	<b>619 104</b>	<b>528 432</b>	<b>90 672</b>	<b>17%</b>	<b>637 051</b>
Employee costs	219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466
Remuneration of Councillors	8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 388	586	22 376	26 023	(3 647)	-14%	31 388
Transfers and subsidies	6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973
Other expenditure	356 630	226 166	285 142	24 163	260 877	231 136	29 741	13%	285 142
<b>Total Expenditure</b>	<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>8%</b>	<b>626 205</b>
<b>Surplus/(Deficit)</b>	<b>(171 347)</b>	<b>10 066</b>	<b>10 846</b>	<b>79 353</b>	<b>61 260</b>	<b>11 884</b>	<b>49 375</b>	<b>415%</b>	<b>10 846</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	65 825	397 655	346 447	51 208	15%	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	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28%</b>	<b>415 564</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28%</b>	<b>415 564</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
Capital transfers recognised	415 596	445 042	390 988	39 945	348 609	324 471	24 138	7%	390 988
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	9 872	1	2 563	10 027	(7 465)	-74%	9 872
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
<b>Financial position</b>									
Total current assets	83 831	113 769	174 552		179 760				174 552
Total non current assets	3 937 998	4 624 242	4 570 968		4 222 192				4 570 968
Total current liabilities	245 841	138 612	214 612		187 837				214 612
Total non current liabilities	65 053	45 000	45 000		46 822				45 000
Community wealth/Equity	3 514 930	4 564 843	4 491 404		3 979 204				4 491 404
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	461 795	–	843 961	384 829	(459 131)	-119%	461 795
Net cash from (used) investing	–	(439 834)	(415 564)	–	(311 226)	(334 387)	(23 161)	7%	(401 264)
Net cash from (used) financing	5	0	–	9	(3 630)	(3 010)	620	-21%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>12 484</b>	<b>114 903</b>	<b>58 527</b>	<b>–</b>	<b>541 395</b>	<b>47 433</b>	<b>(493 963)</b>	<b>-1041%</b>	<b>56 919</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	–	–	–	–	–	–	–	–	–
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

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

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									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		471 993	515 837	571 594	126 300	568 491	475 603	92 888	20%	571 594
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		471 993	515 837	571 594	126 300	568 491	475 603	92 888	20%	571 594
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		2 507	1 911	1 933	956	966	1 606	(640)	-40%	1 933
Community and social services		2 507	1 911	1 911	956	956	1 593	(637)	-40%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	22	-	10	13	(3)	-24%	22
<i><b>Economic and environmental services</b></i>		9 054	8 996	7 983	(1 737)	2 756	6 889	(4 133)	-60%	7 983
Planning and development		9 054	8 996	7 983	(1 737)	2 756	6 889	(4 133)	-60%	7 983
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		546 165	491 252	458 559	70 252	443 825	389 761	54 064	14%	458 559
Energy sources		-	-	-	-	-	-	-	-	-
Water management		535 708	480 113	447 420	69 448	434 727	380 478	54 249	14%	447 420
Waste water management		10 457	11 140	11 140	804	9 098	9 283	(185)	-2%	11 140
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	1 700	721	721	1 020	(299)	-29%	1 700
<b>Total Revenue - Functional</b>	2	1 029 719	1 017 996	1 041 769	196 491	1 016 759	874 879	141 880	16%	1 041 769
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		210 187	247 966	268 777	13 464	153 720	223 866	(70 146)	-31%	268 777
Executive and council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	-2%	44 977
Finance and administration		170 355	211 093	223 800	10 563	117 814	187 246	(69 432)	-37%	223 800
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		18 209	22 844	22 542	1 199	14 547	18 868	(4 320)	-23%	22 542
Community and social services		7 397	11 158	11 174	312	5 469	9 297	(3 828)	-41%	11 174
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10 812	11 686	11 368	887	9 079	9 571	(492)	-5%	11 368
<i><b>Economic and environmental services</b></i>		25 785	20 502	20 869	1 171	15 374	17 437	(2 063)	-12%	20 869
Planning and development		25 785	20 502	20 869	1 171	15 374	17 437	(2 063)	-12%	20 869
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		437 998	264 596	306 280	34 864	367 262	249 755	117 508	47%	306 280
Energy sources		(655)	-	-	-	-	-	-	-	-
Water management		435 028	260 968	302 652	34 563	364 163	246 731	117 432	48%	302 652
Waste water management		3 625	3 628	3 628	301	3 099	3 023	76	2%	3 628
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		8 676	7 954	7 737	616	6 941	6 623	318	5%	7 737
<b>Total Expenditure - Functional</b>	3	700 854	563 862	626 205	51 313	557 844	516 548	41 296	8%	626 205
<b>Surplus (Deficit) for the year</b>		328 865	454 134	415 564	145 178	458 915	358 331	100 584	28%	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) - M10 April**

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	130	258	333	(76)	-22.7%	400
Vote 03 - Finance		471 647	509 849	571 194	126 169	568 233	473 966	94 267	19.9%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	(61)	3 449	8 833	(5 383)	-60.9%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	66 840	405 153	347 957	57 196	16.4%	408 379
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 424	2 608	30 568	34 507	(3 939)	-11.4%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	804	9 098	9 283	(185)	-2.0%	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	196 491	1 016 759	874 879	141 880	16.2%	1 041 769
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	-2.0%	44 977
Vote 02 - Corporate Services		96 926	76 116	89 184	7 515	79 552	73 701	5 851	7.9%	89 184
Vote 03 - Finance		73 742	132 382	132 263	3 013	37 486	111 167	(73 680)	-66.3%	132 263
Vote 04 - Community Development		35 290	42 919	41 917	2 440	29 956	35 648	(5 691)	-16.0%	41 917
Vote 05 - Planning & Wsa		38 954	29 958	30 468	692	8 560	25 416	(16 856)	-66.3%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	509	5 391	1 580	3 811	241.2%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	4 699	46 033	31 287	14 745	47.1%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 328	29 243	311 861	198 106	113 755	57.4%	244 328
Vote 09 - Waste Water		3 625	3 628	3 628	301	3 099	3 023	76	2.5%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	700 854	563 862	626 205	51 313	557 844	516 548	41 296	8.0%	626 205
Surplus/ (Deficit) for the year	2	328 865	454 134	415 564	145 178	458 915	358 331	100 584	28.1%	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) - M10 April

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	2 604	30 524	34 473	(3 949)	-11%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	804	9 100	9 283	(183)	-2%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	148	167	(18)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000
Interest earned - outstanding debtors		27	-	56	4	44	34	10	29%	56
Dividends received								-		
Fines, penalties and forfeits		4	100	22	0	9	37	(27)	-75%	22
Licences and permits		-	-	22	-	10	13	(3)	-24%	22
Agency services								-		
Transfers and subsidies		485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344
Other revenue		1 045	900	900	137	479	750	(271)	-36%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	637 051	130 666	619 104	528 432	90 672	17%	637 051
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350
Debt impairment		15 905	11 000	14 723	-	-	12 145	(12 145)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		17 076	23 552	23 552	586	15 133	19 524	(4 392)	-22%	23 552
Other materials		14 685	8 590	7 836	-	7 243	6 499	745	11%	7 836
Contracted services		241 433	139 217	175 754	18 389	182 380	142 689	39 690	28%	175 754
Transfers and subsidies		6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973
Other expenditure		99 255	75 949	94 665	5 774	78 498	76 302	2 196	3%	94 665
Losses		37	-	-	-	-	-	-		-
Total Expenditure		700 854	563 862	626 205	51 313	557 844	516 548	41 296	8%	626 205
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(171 347)	10 066	10 846	79 353	61 260	11 884	49 375	0	10 846
(National / Provincial and District)		491 852	444 068	404 718	65 825	397 655	346 447	51 208	0	404 718
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		328 865	454 134	415 564	145 178	458 915	358 331			415 564
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		328 865	454 134	415 564	145 178	458 915	358 331			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) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	1 050	(1 050)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	1 789	1 886	4 144	(2 258)	-54%	3 728
Vote 03 - Finance		686	1 222	4 244	26	676	3 582	(2 906)	-81%	4 244
Vote 04 - Community Development		-	13 175	5 844	357	1 734	6 586	(4 852)	-74%	5 844
Vote 05 - Planning & Wsa		409 264	431 867	356 387	22 812	306 930	284 627	22 303	8%	356 387
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 330	(1 330)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	418 865	454 134	372 103	24 983	311 226	301 318	9 908	3%	372 103
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>372 103</b>	<b>24 983</b>	<b>311 226</b>	<b>301 318</b>	<b>9 908</b>	<b>3%</b>	<b>372 103</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 241</b>	<b>14 530</b>	<b>7 822</b>	<b>1 815</b>	<b>2 562</b>	<b>10 423</b>	<b>(7 861)</b>	<b>-75%</b>	<b>7 822</b>
Executive and council		-	-	-	-	-	1 050	(1 050)	-100%	-
Finance and administration		1 241	14 530	7 822	1 815	2 562	9 373	(6 811)	-73%	7 822
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>974</b>	<b>974</b>	<b>-</b>	<b>201</b>	<b>696</b>	<b>(494)</b>	<b>-71%</b>	<b>974</b>
Community and social services		-	974	974	-	201	696	(494)	-71%	974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>8 996</b>	<b>6 942</b>	<b>357</b>	<b>2 397</b>	<b>5 759</b>	<b>(3 362)</b>	<b>-58%</b>	<b>6 942</b>
Planning and development		-	8 996	6 942	357	2 397	5 759	(3 362)	-58%	6 942
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>417 624</b>	<b>429 484</b>	<b>356 215</b>	<b>22 812</b>	<b>306 066</b>	<b>284 333</b>	<b>21 733</b>	<b>8%</b>	<b>356 215</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	356 215	22 812	306 066	284 333	21 733	8%	356 215
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>(107)</b>	<b>-100%</b>	<b>150</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>418 865</b>	<b>454 134</b>	<b>372 103</b>	<b>24 983</b>	<b>311 226</b>	<b>301 318</b>	<b>9 908</b>	<b>3%</b>	<b>372 103</b>
<b>Funded by:</b>										
National Government		407 237	431 867	356 387	22 812	306 930	284 627	22 303	8%	356 387
Provincial Government		8 360	13 175	5 844	357	1 734	6 586	(4 852)	-74%	5 844
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>415 596</b>	<b>445 042</b>	<b>362 230</b>	<b>23 169</b>	<b>308 664</b>	<b>291 213</b>	<b>17 451</b>	<b>6%</b>	<b>362 230</b>
<b>Borrowing</b>	<b>6</b>									
<b>Internally generated funds</b>		<b>3 269</b>	<b>9 092</b>	<b>9 872</b>	<b>1 815</b>	<b>2 562</b>	<b>10 105</b>	<b>(7 543)</b>	<b>-75%</b>	<b>9 872</b>
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>372 103</b>	<b>24 983</b>	<b>311 226</b>	<b>301 318</b>	<b>9 908</b>	<b>3%</b>	<b>372 103</b>

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

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	58 527	91 449	58 527
Call investment deposits		–	–	–	–	–
Consumer debtors		42 777	35 404	35 404	48 439	35 404
Other debtors		28 764	11 467	80 690	39 872	80 690
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	(68)	(68)	–	(68)
<b>Total current assets</b>		<b>83 831</b>	<b>113 769</b>	<b>174 552</b>	<b>179 760</b>	<b>174 552</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 556 668	4 222 068	4 556 668
Biological						
Intangible		15	1 000	–	124	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 570 968</b>	<b>4 222 192</b>	<b>4 570 968</b>
<b>TOTAL ASSETS</b>		<b>4 021 829</b>	<b>4 738 011</b>	<b>4 745 520</b>	<b>4 401 952</b>	<b>4 745 520</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 630	3 612
Trade and other payables		241 210	120 000	211 000	183 188	211 000
Provisions		1 019	15 000	–	1 019	–
<b>Total current liabilities</b>		<b>245 841</b>	<b>138 612</b>	<b>214 612</b>	<b>187 837</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	46 822	45 000
<b>Total non current liabilities</b>		<b>65 053</b>	<b>45 000</b>	<b>45 000</b>	<b>46 822</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>310 894</b>	<b>183 612</b>	<b>259 612</b>	<b>234 659</b>	<b>259 612</b>
<b>NET ASSETS</b>	2	<b>3 710 936</b>	<b>4 554 399</b>	<b>4 485 908</b>	<b>4 167 294</b>	<b>4 485 908</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 979 204	4 491 404
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 514 930</b>	<b>4 564 843</b>	<b>4 491 404</b>	<b>3 979 204</b>	<b>4 491 404</b>



## MBRR Table C6 - Monthly Budget Statement Financial Position

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

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

### CURRENT ASSETS

#### Cash

Cashbook balance as at 30 April 2021 **R91.4 million**. This balance includes **R50 million** of call deposits.

#### Call Investments Deposits

Call Investments are mapping under cash above.

#### Consumer debtors

Consumer debtors include debtors from water and sanitation services, the balance for the reporting period is **R48.3 million**

Water Debtors	R36.4 million
Sanitation Debtors	R7.2 million
Department of Water and Sanitation	R2.7 million
Other Consumer debtors	R2 million
<b>Total</b>	<b>R48.3 million</b>

#### Water Debtors

Net Water debtors after considering provision for bad debts amount to **R36.4 million**. Water debtors are amounts owed by consumers for water services billed.

#### Sanitation Debtors

Net Sanitation debtors after considering provision for bad debts amount to **R7.2 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

## **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**

Eskom Deposits	R14.7 million
Federal Air Deposits	R689 thousand
VAT Receivable	R24.3 million

**Total** **R39.6 million**

## **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.

## **Federal Air Deposits**

Federal Air Deposits amount to **R689 thousand**, this is the amount paid as a security deposit when Federal Air was first contracted.

## **VAT Receivable**

VAT Receivable amount to **R24.3 million**, this is the amount raised when input VAT is recognized less output VAT received.

## **Inventory**

The current level of inventory is **R7 million**. Inventory is currently not populating correctly.

## 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 **R351.1 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 **R124 000**.

## CURRENT AND NON-CURRENT LIABILITIES

### Consumer deposits

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

### Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables as at 31 March 2021 are **R187.6 million**.

Retention	R50 million
Debtors with credit balances	R2 million
Output VAT (Payable)	R22.3 million
Unspent Conditional Grants	R52.2million
Department of Water and Sanitation	R39.7 million
Leave provision	R14.1 million

Bonus provision	R4.1 million
Other Trade Creditors	R3.2 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 **R46 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

### **Accumulated surplus**

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

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		-	-	26 130	4 276	24 762	21 775	2 988	14%	26 130
Other revenue		-	128 130	-	72 750	988 623	(0)	988 623	#####	-
Transfers and Subsidies - Operational		-	515 221	576 644	-	575 689	480 537	95 152	20%	576 644
Transfers and Subsidies - Capital		-	444 068	402 618	3 500	446 416	335 515	110 901	33%	402 618
Interest		-	5 000	5 000	347	1 141	4 167	(3 026)	-73%	5 000
Dividends								-		
<b>Payments</b>										
Suppliers and employees		-	(564 134)	(533 083)	(93 278)	(1 205 076)	(444 236)	760 840	-171%	(533 083)
Finance charges								-		
Transfers and Grants		-	-	(15 513)	-	-	(12 928)	(12 928)	100%	(15 513)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	528 285	461 795	(12 405)	831 555	384 829	(446 726)	-116%	461 795
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	-	-	-	11 917	(11 917)	-100%	14 300
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(454 134)	(415 564)	(39 946)	(351 171)	(346 304)	4 868	-1%	(415 564)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(439 834)	(415 564)	(39 946)	(351 171)	(334 387)	16 784	-5%	(401 264)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		5	0	-	9	(3 630)	(3 010)	(620)	21%	(3 612)
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		5	0	-	9	(3 630)	(3 010)	620	-21%	(3 612)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		5	88 450	46 231	(52 342)	476 754	47 433			56 919
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		12 484	114 903	58 527		489 044	47 433			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 **R24.7 million** to date, which is **95%** of the budgeted collection.

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

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

### **Other Revenue**

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other revenue is higher than expected and not credible, the Municipality is a continuous engagement with the system vendor to resolve population of this line item. Other revenue on table C4 is **R479 thousands**.

### **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 **R575.6 million**. Only Indonsa grant has not been fully received.

Equitable share	R564.2 million
Finance Management Grant	R1.2 million
Expanded public works program	R9.2 million
Indonsa Grant	R955.5 thousand

### **Transfers and subsidies – Capital**

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received as scheduled, Transfers and subsidies Capital are **R446.4 million**.

Municipal Infrastructure Grant	R221.2 million
Regional Bulk Infrastructure Grant	R113.7 million
Water services Infrastructure grant	R105.5 million
Rural Road asset Management grant	R2.3 million

Kwamajomela Manufacturing Grant

R3.5 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 **R1.1 million** and has not populated correctly and the municipality is in a process to correct this population. Interest on table C4 is **R2.7 million**.

### **Payments - Suppliers and employees**

The municipality is expecting to spend 100% of what has been budgeted on Table C4, but excluding non-cash items such as depreciation and debt impairment. The municipality has made payment to suppliers and employees of **R1.2 billion**. 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 **R470 million** cash investments made by the municipality.

### **Transfers and grants paid**

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

## **CASHFLOW FROM INVESTING ACTIVITIES**

### **Payments - Capital Assets**

Capital expenditure is **R351.1 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 addresses the VAT issue.

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 DEBTORS ANALYSIS

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

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

Description	NT Code	Budget Year 2020/21										Total over 90 days	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					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	7 616	2 986	2 768	2 291	2 636	2 630	17 735	76 696	115 359	101 989			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	1 972	741	710	599	595	649	2 989	28 198	36 454	33 031			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	5	4	2	2	11	180	220	199				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-				
Other	1900	52	44	9	9	9	4	12	4	143	38			7	
Total By Income Source	2000	9 651	3 777	3 492	2 904	3 243	3 285	20 747	105 078	152 177	135 257	-		107 419	
2019/20 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	2 607	694	992	304	447	860	1 369	7 221	14 494	10 201				
Commercial	2300	1 833	535	413	345	420	371	3 734	8 744	16 396	13 615				
Households	2400	5 211	2 547	2 087	2 254	2 375	2 054	15 644	89 114	121 286	111 442			107 419	
Other	2500									-	-				
Total By Customer Group	2600	9 651	3 777	3 492	2 904	3 243	3 285	20 747	105 078	152 177	135 257	-		107 419	

#### Debtors age analysis as at 30 April 2021

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

Description		Budget Year 2020/21											
NT Code		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 703	2 938	2 750	2 517	2 215	2 562	19 022	76 966	115 673	103 282		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	1 803	738	606	569	550	548	2 934	27 679	35 427	32 280		28 166
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810	10	5	5	5	4	2	11	182	224	204		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	35	7	26	-	-	0	-	4	72	4		7
Total By Income Source	2000	8 551	3 688	3 386	3 091	2 770	3 113	21 967	104 830	151 395	135 770	-	107 419
2019/20 - totals only													
										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 002	764	385	637	213	364	1 721	5 932	12 018	8 868		
Commercial	2300	1 843	441	493	400	334	407	3 823	8 935	16 677	13 899		
Households	2400	4 706	2 483	2 508	2 053	2 222	2 342	16 423	89 963	122 701	113 003		107 419
Other	2500									-	-		
Total By Customer Group	2600	8 551	3 688	3 386	3 091	2 770	3 113	21 967	104 830	151 395	135 770	-	107 419

Consumer Debtors are increasing, they went up from **R152 million** as at 31 March 2021 to **R151 million** as at 30 April 2021, a **R1 million** decrease is observed. The municipalities efforts to improve collection are bearing fruits.



## 2.2 CREDITORS ANALYSIS

### Creditors age analysis as at 31 March 2021

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

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 944	4 617	5	19 900					26 465	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 944</b>	<b>4 617</b>	<b>5</b>	<b>19 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 465</b>	<b>-</b>

### Creditors age analysis as at 30 April 2021

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

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	2 286	1 382	4 293	16 979					24 940	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 286</b>	<b>1 382</b>	<b>4 293</b>	<b>16 979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 940</b>	<b>-</b>

Creditors are increasing, they increased from **R26.4 million** as at 31 March 2021 to **R26.9 million** as at 30 April 2021, a **R500 thousand** increase is observed.

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 31 March 2021

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000				60 000
Zululand District Municipality - ABSA Bank - 9364065202		N/A	Investment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000				50 000
<b>Municipality sub-total</b>										470 000	-	(360 000)	-	110 000
<b>Entities</b>														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									470 000		(360 000)	-	110 000

### Investments as at 30 April 2021

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
Zululand District Municipality - ABSA Bank - 9361850333		N/A	Investment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000		(60 000)		-
Zululand District Municipality - ABSA Bank - 9364065202		N/A	Investment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000				50 000
<b>Municipality sub-total</b>										470 000	-	(420 000)	-	50 000
<b>Entities</b>														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									470 000		(420 000)	-	50 000

The Municipality currently has **R50 million** on investments.

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		481 439	513 310	574 733	128 579	574 357	476 897	97 460	20.4%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	125 712	564 272	468 179	96 093	20.5%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	2 778	9 261	7 718	1 544	20.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	89	824	1 000	(176)	-17.6%	1 200
Municipal Disaster Relief Grant		596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	3 611	(1 823)	1 677	2 613	(936)	-35.8%	3 611
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	3 611	(1 823)	1 677	2 613	(936)	-35.8%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	578 344	126 755	576 033	479 509	96 524	20.1%	578 344
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	399 118	64 062	395 892	340 240	55 652	16.4%	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	18 656	213 524	185 004	28 520	15.4%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	46 359	107 359	65 333	42 026	64.3%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	993	1 986	(992)	-50.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	(953)	74 016	87 917	(13 901)	-15.8%	105 500
<b>Provincial Government:</b>		8 360	12 201	5 600	1 763	1 763	6 207	(4 444)	-71.6%	5 600
Specify (Add grant description)		8 360	12 201	5 600	1 763	1 763	6 207	(4 444)	-71.6%	5 600
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	404 718	65 825	397 655	346 447	51 208	14.8%	404 718
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	983 062	192 580	973 688	825 956	147 732	17.9%	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 - M10 April

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:		622 104	488 940	545 865	45 237	495 754	449 851	45 904	10.2%	545 865
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		581 036	478 359	535 404	44 007	485 635	441 088	44 547	10.1%	535 404
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	1 141	9 207	7 718	1 490	19.3%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	88	912	998	(86)	-8.6%	1 200
Municipal Disaster Relief Grant		596	120	–	–	–	47	(47)	-100.0%	–
Municipal Infrastructure Grant		20 416	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
Provincial Government:		3 577	937	2 637	2	1 147	2 066	(920)	-44.5%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	2	1 147	2 066	(920)	-44.5%	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:		625 681	489 877	548 502	45 239	496 901	451 917	44 984	10.0%	548 502
Capital expenditure of Transfers and Grants										
National Government:		407 237	431 867	385 144	39 353	346 283	318 133	28 150	8.8%	385 144
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	192 378	11 119	187 158	165 219	21 938	13.3%	192 378
Regional Bulk Infrastructure Grant		143 487	100 000	98 955	24 222	93 584	72 626	20 957	28.9%	98 955
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	864	1 773	(910)	-51.3%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	4 012	64 678	78 513	(13 836)	-17.6%	91 739
Provincial Government:		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63.3%	5 844
Specify (Add grant description)		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63.3%	5 844
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		415 596	445 042	390 988	39 945	348 609	324 471	24 138	7.4%	390 988
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 041 277	934 919	939 489	85 184	845 510	776 388	69 122	8.9%	939 489

Most conditional grant expenditure is above year to date.

## Roll-overs Expenditure

The Municipality has three rolled over grants

- Tourism Development grant
- KwamaJomela manufacturing grant
- Spatial Development Framework grant

ROLLED OVER GRANTS	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	504 320
Kwamajomela Manufacturing Grant (Roll over From 2019/2020)		2 100 000	2 100 000
<b>Total Operating Grant Expenditure</b>	<b>-</b>	<b>3 800 000</b>	<b>2 821 115</b>

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		1 700	-	721	483	28.4%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		504		
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 700</b>	<b>-</b>	<b>721</b>	<b>483</b>	<b>28.4%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		2 100	-	2 100	-	
Kwamajomela Manufacturing Grant		2 100		2 100	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>2 100</b>	<b>-</b>	<b>2 100</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 800</b>	<b>-</b>	<b>2 821</b>	<b>483</b>	<b>12.7%</b>

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		10	-	-	-	-	-	-		-
Pension and UIF Contributions		429	448	448	39	406	374	32	9%	448
Medical Aid Contributions		251	267	267	6	64	223	(159)	-71%	267
Motor Vehicle Allowance		1 903	1 818	1 818	164	1 604	1 515	89	6%	1 818
Cellphone Allowance		658	653	653	58	573	544	29	5%	653
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 121	5 164	5 164	452	4 405	4 303	102	2%	5 164
<b>Sub Total - Councillors</b>		<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>718</b>	<b>7 051</b>	<b>6 959</b>	<b>92</b>	<b>1%</b>	<b>8 350</b>
<b>% increase</b>	4		<b>-0.3%</b>	<b>-0.3%</b>						<b>-0.3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		6 011	6 442	6 442	440	5 124	5 368	(245)	-5%	6 442
Pension and UIF Contributions		2	64	64	1	8	54	(46)	-86%	64
Medical Aid Contributions		131	144	144	5	87	120	(33)	-27%	144
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 505	1 559	1 559	111	1 310	1 299	11	1%	1 559
Cellphone Allowance		64	68	68	4	58	57	1	1%	68
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		242	264	264	18	210	220	(10)	-5%	264
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 954</b>	<b>8 541</b>	<b>8 541</b>	<b>578</b>	<b>6 796</b>	<b>7 118</b>	<b>(322)</b>	<b>-5%</b>	<b>8 541</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		135 668	151 005	151 005	13 395	127 487	125 838	1 650	1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 704	16 208	16 445	(237)	-1%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 074	10 502	9 574	929	10%	11 488
Overtime		5 982	-	2 000	509	5 580	1 600	3 980	249%	2 000
Performance Bonus		9 291	10 851	10 851	158	7 906	9 043	(1 137)	-13%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	639	5 812	5 354	458	9%	6 425
Cellphone Allowance		506	517	517	46	442	430	11	3%	517
Housing Allowances		1 142	1 164	1 164	103	1 013	970	43	4%	1 164
Other benefits and allowances		6 379	9 042	9 042	886	8 553	7 535	1 018	14%	9 042
Payments in lieu of leave		5 465	-	-	5	509	-	509	#DIV/0!	-
Long service awards		2 312	-	-	29	804	-	804	#DIV/0!	-
Post-retirement benefit obligations	2	9 734	4 700	4 700	-	-	3 917	(3 917)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>		<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>18 549</b>	<b>184 816</b>	<b>180 705</b>	<b>4 111</b>	<b>2%</b>	<b>216 925</b>
<b>% increase</b>	4		<b>1.4%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Total Parent Municipality</b>		<b>228 345</b>	<b>231 817</b>	<b>233 817</b>	<b>19 845</b>	<b>198 664</b>	<b>194 782</b>	<b>3 882</b>	<b>2%</b>	<b>233 817</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			<b>4 801</b>	<b>2 401</b>						<b>2 401</b>

<b>Board Members of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Board Fees							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-			-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
<b>Sub Total - Senior Managers of Entities</b>	2	-	-	-	-	-	-			-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
<b>Sub Total - Other Staff of Entities</b>	4	-	-	-	-	-	-			-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-			-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		228 345	231 817	233 817	19 845	198 664	194 782	3 882	2%	233 817
<b>% increase</b>	4		1.5%	2.4%						2.4%
<b>TOTAL MANAGERS AND STAFF</b>		219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466

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

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>				
1	<b>Revenue By Source</b>			
	Service charges - water revenue	-11%	This is amounts billed on customers for water used, the year-to-date actual is R30.5 million, which is below year-to-date budget of R34.4 million. An unfavourable variance of R3.9 million or 11% 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	-2%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R0.1 million which is slightly below year to budget of R0.2 million. An unfavourable variance of R183 thousand or 2% 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	-11%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R148 thousand which is below year-to-date budget of R167 thousand. An unfavourable variance of R18 thousand or 11% is observed.	the variance is not material
	Interest earned - external investments	-34%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.7 million, which is below year-to-date budget of R4.1 million. An unfavourable variance of R1.4 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	29%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R44 thousand, which is below year-to-date budget of R34 thousand. A favourable variance of R10 thousand is observed.	
	Dividends received			
	Fines, penalties and forfeits	-75%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R9 thousand, the year-to-date budget is R37 thousand. An unfavourable variance of R35 thousand against adjusted budget is observed.	
	Licences and permits	-24%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R13 thousand. An unfavourable variance of R3 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	20%	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 R576 million, which is above year-to-date budget of R479.5 million.	
	Other revenue	-36%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R479 thousand, which is below year-to-date budget of R750 thousand. An unfavourable variance of R271 thousand is observed.	
2	<b>Expenditure By Type</b>			
	Employee related costs	2%	Employee related costs year to date actual is R191.6 million, the year-to-date budget is R187.8 million, an unfavorable variance of R3.7 million is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R7 million, the year-to-date budget is R6.9 million, an unfavorable variance of R0.2 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	28%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R66.9 million. The year-to-date budget is R52.4 million. An unfavorable variance of R14.5 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-22%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R15.1 million, the year-to-date budget is R19.5 million, a favorable variance of R4.3 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 R7.2 million, the year-to-date budget is R6.4 million, an unfavourable variance of R745 million is observed.	the variance is not material
	Contracted services	28%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R182.3 million which is above year to date budget of R142.6 million, an unfavourable variance of R39.6 million is observed. (This can be seen as an indication of possible unauthorized expenditure at year end)	
	Transfers and subsidies	-27%	Transfers and subsidies year to date actual is R8.9 million, the year-to-date budget is R12.2 million, a favourable variance of R3.2 million is observed.	
	Other expenditure	3%	Other expenditure year to date actual is R78.4 million, the year-to-date budget is R76.3 million, an unfavourable variance of R2.1 million is observed.	
3	<b>Capital Expenditure</b>			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-53%		
	Vote 03 - Finance	-82%		
	Vote 04 - Community Development	-63%		
	Vote 05 - Planning & Wsa	9%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution			
	Vote 09 - Waste Water	-100%		
4	<b>Financial Position</b>			
	Client elected not to populate this sheet			
5	<b>Cash Flow</b>			
	Client elected not to populate this sheet			
6	<b>Measurable performance</b>			
	Client elected not to populate this sheet			
7	<b>Municipal Entities</b>			
	Client elected not to populate this sheet			



## 2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.9 CAPITAL PROGRAMME PERFORMANCE

### Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	23 595	24 983	311 226	301 318	(9 908)	-3.3%	69%
April	27 545	37 845	33 181	39 946	351 171	334 499	(16 673)	-5.0%	0
May	30 209	37 845	33 181	-		367 679	-		
June	52 360	37 845	33 181	-		400 860	-		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>400 860</b>	<b>351 171</b>					

The actual capital expenditure is greater than year-to-date spending

### Summary of Capital Expenditure by asset class and sub-class

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>409 264</b>	<b>431 867</b>	<b>387 166</b>	<b>39 353</b>	<b>346 283</b>	<b>319 946</b>	<b>(26 337)</b>	<b>-8.2%</b>	<b>387 166</b>
Roads Infrastructure		–	2 383	2 072	–	864	1 773	910	51.3%	2 072
Roads		–	2 383	2 072	–	864	1 773	910	51.3%	2 072
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		409 264	384 687	344 894	38 551	308 736	283 642	(25 094)	-8.8%	344 894
Dams and Weirs								–		
Boreholes		2 060	–	–	–	–	–	–		–
Reservoirs		5 977	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		113 609	11 871	82 006	20 406	81 941	53 468	(28 472)	-53.3%	82 006
Bulk Mains		210 975	246 377	164 770	12 513	131 570	143 307	11 737	8.2%	164 770
Distribution		76 642	126 439	98 119	5 632	95 226	86 867	(8 359)	-9.6%	98 119
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	44 797	40 199	803	36 683	34 531	(2 153)	-6.2%	40 199
Pump Station								–		
Reticulation		–	44 797	40 199	803	36 683	34 531	(2 153)	-6.2%	40 199
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							-		
<b>Community Assets</b>	-	12 201	4 870	592	2 124	5 550	3 426	61.7%	4 870
Community Facilities	-	6 613	4 870	592	2 124	4 380	2 255	51.5%	4 870
Halls							-		
Centres	-	6 613	4 870	592	2 124	4 380	2 255	51.5%	4 870
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Parks							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	5 588	-	-	-	1 170	1 170	100.0%	-
Indoor Facilities							-		
Outdoor Facilities	-	5 588	-	-	-	1 170	1 170	100.0%	-
Capital Spares							-		
<b>Heritage assets</b>	-	-	-	-	-	700	700	100.0%	-
Monuments							-		
Historic Buildings							-		
Works of Art	-	-	-	-	-	700	700	100.0%	-
Conservation Areas							-		
Other Heritage							-		
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Pay/Enquiry Points							-		

Building Plan Offices							-			
Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-		-	
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
<b>Intangible Assets</b>	13	1 000	-	-	115	261	146	55.9%	-	
Servitudes							-			
Licences and Rights	13	1 000	-	-	115	261	146	55.9%	-	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	-	-	115	261	146	55.9%	-	
Load Settlement Software Applications							-			
Unspecified							-			
<b>Computer Equipment</b>	458	5 222	2 396	1	562	2 902	2 341	80.6%	2 396	
Computer Equipment	458	5 222	2 396	1	562	2 902	2 341	80.6%	2 396	
<b>Furniture and Office Equipment</b>	82	120	225	-	97	132	35	26.4%	225	
Furniture and Office Equipment	82	120	225	-	97	132	35	26.4%	225	
<b>Machinery and Equipment</b>	688	1 124	3 004	-	201	2 423	2 222	91.7%	3 004	
Machinery and Equipment	688	1 124	3 004	-	201	2 423	2 222	91.7%	3 004	
<b>Transport Assets</b>	8 360	2 600	3 200	-	1 789	2 584	796	30.8%	3 200	
Transport Assets	8 360	2 600	3 200	-	1 789	2 584	796	30.8%	3 200	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land							-			
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
<b>Total Capital Expenditure on new assets</b>	1	418 865	454 134	400 860	39 946	351 171	334 499	(16 673)	-5.0%	400 860

## 2.10 OTHER SUPPORTING DOCUMENTS

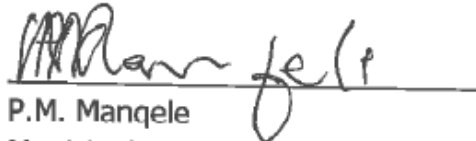
No other financial information outside of information contained in Schedule C is available

## 2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

## 2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, **P.M. Mangele**, 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. Mangele  
Municipal Manager  
Zululand District Municipality (DC26)

Date: 14-05-2021

# **Municipal In-year reports & supporting tables**

mSCOA Version 6.4

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**Accountability**

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**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

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

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2020/21

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

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[Dummy Budget Guide](#)

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[Funding Compliance Guide](#)

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[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

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

### C. POLITICAL LEADERSHIP

<b>Speaker:</b>	
ID Number	
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

<b>Secretary/PA to the Speaker:</b>	
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

<b>Mayor/Executive Mayor:</b>	
ID Number	
Title	Mr
Name	T.D Buthelezi
Telephone number	035 874 5502
Cell number	078 500 7000
Fax number	035 874 5589
E-mail address	tdbuthelezi@zululand.org.za

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

<b>Deputy Mayor/Executive Mayor:</b>	
ID Number	
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

<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
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

<b>Municipal Manager:</b>	
ID Number	
Title	Mr
Name	P.M. Mangele
Telephone number	035 874 5500
Cell number	079 259 8891
Fax number	035 874 5589
E-mail address	079 259 8891

<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	
Title	Miss
Name	N.C. Phungula
Telephone number	035 874 5503
Cell number	064 774 1335
Fax number	035 874 5589
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<b>Chief Financial Officer</b>	
ID Number	

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

Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
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<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	LUNGISANI BUTHELEZI	Name	THENJIWE SIBIYA
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<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
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Title	Mrs	Title	
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E-mail address	smsibi@zululand.org.za	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M10 April

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	3 407	39 624	43 756	(4 132)	-9%	52 507
Investment revenue	4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000
Transfers and subsidies	485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344
Other own revenue	1 236	1 200	1 200	157	690	1 000	(309)	-31%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>637 051</b>	<b>130 666</b>	<b>619 104</b>	<b>528 432</b>	<b>90 672</b>	<b>17%</b>	<b>637 051</b>
Employee costs	219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466
Remuneration of Councillors	8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 388	586	22 376	26 023	(3 647)	-14%	31 388
Transfers and subsidies	6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973
Other expenditure	356 630	226 166	285 142	24 163	260 877	231 136	29 741	13%	285 142
<b>Total Expenditure</b>	<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>8%</b>	<b>626 205</b>
<b>Surplus/(Deficit)</b>	<b>(171 347)</b>	<b>10 066</b>	<b>10 846</b>	<b>79 353</b>	<b>61 260</b>	<b>11 884</b>	<b>49 375</b>	<b>415%</b>	<b>10 846</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	65 825	397 655	346 447	51 208	15%	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	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28%</b>	<b>415 564</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28%</b>	<b>415 564</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
Capital transfers recognised	415 596	445 042	390 988	39 945	348 609	324 471	24 138	7%	390 988
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	9 872	1	2 563	10 027	(7 465)	-74%	9 872
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>5%</b>	<b>400 860</b>
<b>Financial position</b>									
Total current assets	83 831	113 769	174 552		179 760				174 552
Total non current assets	3 937 998	4 624 242	4 570 968		4 222 192				4 570 968
Total current liabilities	245 841	138 612	214 612		187 799				214 612
Total non current liabilities	65 053	45 000	45 000		46 822				45 000
Community wealth/Equity	3 514 930	4 564 843	4 491 404		3 979 204				4 491 404
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	461 795	(12 405)	831 555	384 829	(446 726)	-116%	461 795
Net cash from (used) investing	–	(439 834)	(415 564)	(39 946)	(351 171)	(334 387)	16 784	-5%	(401 264)
Net cash from (used) financing	5	0	–	9	(3 630)	(3 010)	620	-21%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>12 484</b>	<b>114 903</b>	<b>58 527</b>	<b>–</b>	<b>489 044</b>	<b>47 433</b>	<b>(441 612)</b>	<b>-931%</b>	<b>56 919</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 551	3 688	3 386	3 091	2 770	3 113	21 967	104 830	151 395
<b>Creditors Age Analysis</b>									
Total Creditors	2 286	1 382	4 293	16 979	–	–	–	–	24 940

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>471 993</b>	<b>515 837</b>	<b>571 594</b>	<b>126 300</b>	<b>568 491</b>	<b>475 603</b>	92 888	20%	<b>571 594</b>
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	571 594	126 300	568 491	475 603	92 888	20%	571 594
Internal audit		–	–	–	–	–	–	–		–
<b>Community and public safety</b>		<b>2 507</b>	<b>1 911</b>	<b>1 933</b>	<b>956</b>	<b>966</b>	<b>1 606</b>	(640)	-40%	<b>1 933</b>
Community and social services		2 507	1 911	1 911	956	956	1 593	(637)	-40%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	22	–	10	13	(3)	-24%	22
<b>Economic and environmental services</b>		<b>9 054</b>	<b>8 996</b>	<b>7 983</b>	<b>(1 737)</b>	<b>2 756</b>	<b>6 889</b>	(4 133)	-60%	<b>7 983</b>
Planning and development		9 054	8 996	7 983	(1 737)	2 756	6 889	(4 133)	-60%	7 983
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		<b>546 165</b>	<b>491 252</b>	<b>458 559</b>	<b>70 252</b>	<b>443 825</b>	<b>389 761</b>	54 064	14%	<b>458 559</b>
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	447 420	69 448	434 727	380 478	54 249	14%	447 420
Waste water management		10 457	11 140	11 140	804	9 098	9 283	(185)	-2%	11 140
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>1 700</b>	<b>721</b>	<b>721</b>	<b>1 020</b>	<b>(299)</b>	<b>-29%</b>	<b>1 700</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 041 769</b>	<b>196 491</b>	<b>1 016 759</b>	<b>874 879</b>	<b>141 880</b>	<b>16%</b>	<b>1 041 769</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>210 187</b>	<b>247 966</b>	<b>268 777</b>	<b>13 464</b>	<b>153 720</b>	<b>223 866</b>	(70 146)	-31%	<b>268 777</b>
Executive and council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	-2%	44 977
Finance and administration		170 355	211 093	223 800	10 563	117 814	187 246	(69 432)	-37%	223 800
Internal audit		–	–	–	–	–	–	–		–
<b>Community and public safety</b>		<b>18 209</b>	<b>22 844</b>	<b>22 542</b>	<b>1 199</b>	<b>14 547</b>	<b>18 868</b>	(4 320)	-23%	<b>22 542</b>
Community and social services		7 397	11 158	11 174	312	5 469	9 297	(3 828)	-41%	11 174
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 812	11 686	11 368	887	9 079	9 571	(492)	-5%	11 368
<b>Economic and environmental services</b>		<b>25 785</b>	<b>20 502</b>	<b>20 869</b>	<b>1 171</b>	<b>15 374</b>	<b>17 437</b>	(2 063)	-12%	<b>20 869</b>
Planning and development		25 785	20 502	20 869	1 171	15 374	17 437	(2 063)	-12%	20 869
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		<b>437 998</b>	<b>264 596</b>	<b>306 280</b>	<b>34 864</b>	<b>367 262</b>	<b>249 755</b>	117 508	47%	<b>306 280</b>
Energy sources		(655)	–	–	–	–	–	–		–
Water management		435 028	260 968	302 652	34 563	364 163	246 731	117 432	48%	302 652
Waste water management		3 625	3 628	3 628	301	3 099	3 023	76	2%	3 628
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>		<b>8 676</b>	<b>7 954</b>	<b>7 737</b>	<b>616</b>	<b>6 941</b>	<b>6 623</b>	<b>318</b>	<b>5%</b>	<b>7 737</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>8%</b>	<b>626 205</b>
<b>Surplus/ (Deficit) for the year</b>		<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28%</b>	<b>415 564</b>

[illegible]

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	70 252	443 825	389 761	54 064	0	458 559	
Energy sources	-	-	-	-	-	-	-		-	
Electricity							-			
Street Lighting and Signal Systems							-			
Nonelectric Energy							-			
Water management	535 708	480 113	447 420	69 448	434 727	380 478	54 249	0	447 420	
Water Treatment	-	-	-	-	-	-	-		-	
Water Distribution	535 708	480 113	447 420	69 448	434 727	380 478	54 249	0	447 420	
Water Storage							-			
Waste water management	10 457	11 140	11 140	804	9 098	9 283	(185)	(0)	11 140	
Public Toilets							-			
Sewerage	10 457	11 140	11 140	804	9 098	9 283	(185)	(0)	11 140	
Storm Water Management							-			
Waste Water Treatment							-			
Waste management	-	-	-	-	-	-	-		-	
Recycling							-			
Solid Waste Disposal (Landfill Sites)							-			
Solid Waste Removal							-			
Street Cleaning							-			
Other	-	-	1 700	721	721	1 020	(299)	(0)	1 700	
Abattoirs							-			
Air Transport	-	-	-	-	-	-	-		-	
Forestry							-			
Licensing and Regulation							-			
Markets							-			
Tourism	-	-	1 700	721	721	1 020	(299)	(0)	1 700	
Total Revenue - Functional	2	1 029 719	1 017 996	1 041 769	196 491	1 016 759	874 879	141 880	0	1 041 769
Expenditure - Functional										
Municipal governance and administration		210 187	247 966	268 777	13 464	153 720	223 866	(70 146)	(0)	268 777
Executive and council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	(0)	44 977
Mayor and Council		32 307	26 035	33 584	1 794	23 429	27 013	(3 584)	(0)	33 584
Municipal Manager, Town Secretary and Chief Executive		7 524	10 838	11 393	1 108	12 477	9 608	2 869	0	11 393
Finance and administration		170 355	211 093	223 800	10 563	117 814	187 246	(69 432)	(0)	223 800
Administrative and Corporate Support		90 805	70 582	83 364	7 076	75 407	69 320	6 087	0	83 364
Asset Management							-			
Finance		73 742	132 382	132 263	3 013	37 486	111 167	(73 680)	(0)	132 263
Fleet Management							-			
Human Resources		5 808	8 129	8 173	474	4 921	6 759	(1 838)	(0)	8 173
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	22 542	1 199	14 547	18 868	(4 320)	(0)	22 542
Community and social services		7 397	11 158	11 174	312	5 469	9 297	(3 828)	(0)	11 174
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	289	3 448	3 995	(547)	(0)	4 782
Disaster Management		2 088	6 376	6 392	23	2 021	5 302	(3 281)	(0)	6 392
Education							-			
Indigenous and Customary Law							-			
Industrial Promotion							-			
Language Policy							-			
Libraries and Archives							-			
Literacy Programmes							-			
Media Services							-			
Museums and Art Galleries							-			
Population Development							-			
Provincial Cultural Matters							-			
Theatres							-			
Zoo's							-			
Sport and recreation		-	-	-	-	-	-			-
Beaches and Jetties							-			
Casinos, Racing, Gambling, Wagering							-			
Community Parks (including Nurseries)							-			
Recreational Facilities							-			
Sports Grounds and Stadiums							-			
Public safety		-	-	-	-	-	-			-
Civil Defence							-			

Cleansing							-			
Control of Public Nuisances							-			
Fencing and Fences							-			
Fire Fighting and Protection							-			
Licensing and Control of Animals							-			
Police Forces, Traffic and Street Parking Control							-			
Pounds							-			
Housing	-	-	-	-	-	-	-		-	
Housing							-			
Informal Settlements							-			
Health	10 812	11 686	11 368	887	9 079	9 571	(492)	(0)	11 368	
Ambulance							-			
Health Services	10 812	11 686	11 368	887	9 079	9 571	(492)	(0)	11 368	
Laboratory Services							-			
Food Control							-			
Health Surveillance and Prevention of Communicable Diseases including immunizations							-			
Vector Control							-			
Chemical Safety							-			
Economic and environmental services	25 785	20 502	20 869	1 171	15 374	17 437	(2 063)	(0)	20 869	
Planning and development	25 785	20 502	20 869	1 171	15 374	17 437	(2 063)	(0)	20 869	
Billboards							-			
Corporate Wide Strategic Planning (IDPs, LEDs)	8 719	9 526	9 286	590	7 693	7 779	(86)	(0)	9 286	
Central City Improvement District							-			
Development Facilitation							-			
Economic Development/Planning	7 239	3 690	3 352	87	1 338	2 869	(1 531)	(0)	3 352	
Regional Planning and Development							-			
Town Planning, Building Regulations and Enforcement, and City Engineer							-			
Project Management Unit							-			
Provincial Planning							-			
Support to Local Municipalities	9 827	7 286	8 231	494	6 343	6 789	(446)	(0)	8 231	
Road transport	-	-	-	-	-	-	-		-	
Public Transport							-			
Road and Traffic Regulation							-			
Roads							-			
Taxi Ranks							-			
Environmental protection	-	-	-	-	-	-	-		-	
Biodiversity and Landscape							-			
Coastal Protection							-			
Indigenous Forests							-			
Nature Conservation							-			
Pollution Control							-			
Soil Conservation							-			
Trading services	437 998	264 596	306 280	34 864	367 262	249 755	117 508	0	306 280	
Energy sources	(655)	-	-	-	-	-	-		-	
Electricity	(655)	-	-	-	-	-	-		-	
Street Lighting and Signal Systems							-			
Nonelectric Energy							-			
Water management	435 028	260 968	302 652	34 563	364 163	246 731	117 432	0	302 652	
Water Treatment	47 289	37 554	37 554	4 699	46 033	31 287	14 745	0	37 554	
Water Distribution	387 739	223 415	265 099	29 864	318 131	215 444	102 687	0	265 099	
Water Storage							-			
Waste water management	3 625	3 628	3 628	301	3 099	3 023	76	0	3 628	
Public Toilets							-			
Sewerage	3 625	3 628	3 628	301	3 099	3 023	76	0	3 628	
Storm Water Management							-			
Waste Water Treatment							-			
Waste management	-	-	-	-	-	-	-		-	
Recycling							-			
Solid Waste Disposal (Landfill Sites)							-			
Solid Waste Removal							-			
Street Cleaning							-			
Other	8 676	7 954	7 737	616	6 941	6 623	318	0	7 737	
Abattoirs							-			
Air Transport	7 332	5 941	5 710	524	5 745	4 808	937	0	5 710	
Forestry							-			
Licensing and Regulation							-			
Markets							-			
Tourism	1 344	2 013	2 027	92	1 195	1 815	(619)	(0)	2 027	
Total Expenditure - Functional	3	700 854	563 862	626 205	51 313	557 844	516 548	41 296	0	626 205
Surplus/ (Deficit) for the year		328 865	454 134	415 564	145 178	458 915	358 331	100 584	0	415 564

**References:**

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

check oprev balance	-	-	-	-	-	-	141 880 056	-
check opexp balance	-	-	-	-	-	-	-	-

**DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		942	400	400	130	258	333	(76)	-22.7%	400
Vote 03 - Finance		471 647	509 849	571 194	126 169	568 233	473 966	94 267	19.9%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	(61)	3 449	8 833	(5 383)	-60.9%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	66 840	405 153	347 957	57 196	16.4%	408 379
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 424	2 608	30 568	34 507	(3 939)	-11.4%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	804	9 098	9 283	(185)	-2.0%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	2	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 041 769</b>	<b>196 491</b>	<b>1 016 759</b>	<b>874 879</b>	<b>141 880</b>	<b>16.2%</b>	<b>1 041 769</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	-2.0%	44 977
Vote 02 - Corporate Services		96 926	76 116	89 184	7 515	79 552	73 701	5 851	7.9%	89 184
Vote 03 - Finance		73 742	132 382	132 263	3 013	37 486	111 167	(73 680)	-66.3%	132 263
Vote 04 - Community Development		35 290	42 919	41 917	2 440	29 956	35 648	(5 691)	-16.0%	41 917
Vote 05 - Planning & Wsa		38 954	29 958	30 468	692	8 560	25 416	(16 856)	-66.3%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	509	5 391	1 580	3 811	241.2%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	4 699	46 033	31 287	14 745	47.1%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 328	29 243	311 861	198 106	113 755	57.4%	244 328
Vote 09 - Waste Water		3 625	3 628	3 628	301	3 099	3 023	76	2.5%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	2	<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>8.0%</b>	<b>626 205</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>28.1%</b>	<b>415 564</b>



DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

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	1									
Vote 01 - Council		-	-	-	-	-	-	-		-
01.1 - Council		-	-	-	-	-	-	-		-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-		-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		942	400	400	130	258	333	(76)	-23%	400
02.1 - Corporate Services Administration		-	-	-	-	-	-	-		-
02.2 - Human Resources		346	400	400	130	258	333	(76)	-23%	400
02.3 - Airport		-	-	-	-	-	-	-		-
02.4 - Disaster Management		596	-	-	-	-	-	-		-
Vote 03 - Finance		471 647	509 849	571 194	126 169	568 233	473 966	94 267	20%	571 194
03.1 - Financial Services Administration		470 182	508 649	569 994	126 081	567 409	472 966	94 443	20%	569 994
03.2 - Budget & Treasury Office		1 465	1 200	1 200	89	824	1 000	(176)	-18%	1 200
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Community Development		1 911	14 112	9 233	(61)	3 449	8 833	(5 383)	-61%	9 233
04.1 - Community & Social Serv. Administration		-	5 588	-	-	-	1 304	(1 304)	-100%	-
04.2 - Indonsa		1 911	1 911	1 911	956	956	1 593	(637)	-40%	1 911
04.3 - Municipal Health		-	-	22	-	10	13	(3)	-24%	22
04.4 - Tourism		-	-	1 700	721	721	1 020	(299)	-29%	1 700
04.5 - Local Economic Development		-	6 613	5 600	(1 737)	1 763	4 903	(3 140)	-64%	5 600
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		507 220	441 128	408 379	66 840	405 153	347 957	57 196	16%	408 379
05.1 - Planning Administration		3 054	2 383	2 383	-	993	1 986	(992)	-50%	2 383
05.2 - Wsa Administration		6 000	-	-	-	-	-	-		-
05.3 - Project Management		498 166	438 745	405 996	66 840	404 160	345 971	58 188	17%	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	2 608	30 568	34 507	(3 939)	-11%	41 424
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-		-
08.2 - Water Distribution Endume Wsp		2 970	-	56	324	3 722	34	3 688	10976%	56
08.3 - Water Distribution Nongoma Wsp		1 733	-	-	273	1 890	-	1 890	#DIV/0!	-
08.4 - Water Distribution Pongola Wsp		9 653	-	-	703	10 290	-	10 290	#DIV/0!	-
08.5 - Water Distribution Ulundi Wsp		12 825	-	-	1 308	14 666	-	14 666	#DIV/0!	-
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	-	-	34 473	(34 473)	-100%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	804	9 098	9 283	(185)	-2%	11 140
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-		-
09.2 - Waste Water Endume Sanitation		258	-	-	30	225	-	225	#DIV/0!	-
09.3 - Waste Water Nongoma Sanitation		696	-	-	65	645	-	645	#DIV/0!	-
09.4 - Waste Water Pongola Sanitation		1 556	-	-	112	1 276	-	1 276	#DIV/0!	-
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	598	6 953	9 283	(2 330)	-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	196 491	1 016 759	874 879	141 880	16%	1 041 769
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 977	2 901	35 906	36 620	(714)	-2%	44 977
01.1 - Council		32 307	26 035	33 584	1 794	23 429	27 013	(3 584)	-13%	33 584
01.2 - Municipal Manager Administration		7 524	10 838	11 393	1 108	12 477	9 608	2 869	30%	11 393
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		96 926	76 116	89 184	7 515	79 552	73 701	5 851	8%	89 184
02.1 - Corporate Services Administration		81 698	62 046	75 301	6 495	68 630	62 134	6 496	10%	75 301
02.2 - Human Resources		5 808	8 129	8 173	474	4 921	6 759	(1 838)	-27%	8 173
02.3 - Airport		7 332	5 941	5 710	524	5 745	4 808	937	19%	5 710
02.4 - Disaster Management		2 088	-	-	23	257	-	257	#DIV/0!	-
Vote 03 - Finance		73 742	132 382	132 263	3 013	37 486	111 167	(73 680)	-66%	132 263
03.1 - Financial Services Administration		71 103	131 061	130 947	2 925	36 456	110 071	(73 615)	-67%	130 947
03.2 - Budget & Treasury Office		2 639	1 321	1 316	88	1 030	1 095	(65)	-6%	1 316
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Community Development		35 290	42 919	41 917	2 440	29 956	35 648	(5 691)	-16%	41 917
04.1 - Community & Social Serv. Administration		9 107	8 536	8 063	581	6 777	7 186	(409)	-6%	8 063
04.2 - Indonsa		5 309	4 782	4 782	289	3 448	3 995	(547)	-14%	4 782
04.3 - Municipal Health		10 812	11 686	11 368	887	9 079	9 571	(492)	-5%	11 368
04.4 - Tourism		1 344	2 013	2 027	92	1 195	1 815	(619)	-34%	2 027
04.5 - Local Economic Development		8 719	9 526	9 286	590	7 693	7 779	(86)	-1%	9 286
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	6 376	6 392	-	1 764	5 302	(3 538)	-67%	6 392
Vote 05 - Planning & Wsa		38 954	29 958	30 468	692	8 560	25 416	(16 856)	-66%	30 468
05.1 - Planning Administration		9 827	7 286	8 231	494	6 343	6 789	(446)	-7%	8 231
05.2 - Wsa Administration		7 239	3 690	3 352	87	1 338	2 869	(1 531)	-53%	3 352
05.3 - Project Management		21 888	18 982	18 885	112	879	15 758	(14 880)	-94%	18 885
Vote 06 - Technical Services		7 894	1 926	1 885	509	5 391	1 580	3 811	241%	1 885
06.1 - Project Management Unit		7 894	1 926	1 885	509	5 391	1 580	3 811	241%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	4 699	46 033	31 287	14 745	47%	37 554
07.1 - Water Purification - Abaqulusi		64	-	-	20	178	-	178	#DIV/0!	-
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	276	2 343	6 641	(4 297)	-65%	7 969

07.3 - Water Purification - Nongoma		4 141	11 389	11 389	468	4 759	9 490	(4 731)	-50%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	138	1 320	4 667	(3 347)	-72%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	3 796	37 432	10 489	26 943	257%	12 595
<b>Vote 08 - Water Distribution</b>		<b>357 958</b>	<b>202 507</b>	<b>244 328</b>	<b>29 243</b>	<b>311 861</b>	<b>198 106</b>	113 755	57%	<b>244 328</b>
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	380	3 413	5 889	(2 476)	-42%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 200	161	1 723	10 980	(9 256)	-84%	13 200
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 253	1 339	17 121	17 663	(542)	-3%	21 253
08.4 - Water Distribution Pongola Wsp		17 273	19 999	18 585	578	11 591	16 040	(4 449)	-28%	18 585
08.5 - Water Distribution Ulundi Wsp		72 089	36 378	44 378	5 294	66 666	34 993	31 673	91%	44 378
08.6 - Water Distribution Zululand Wsp		239 942	104 549	139 845	21 492	211 346	112 541	98 805	88%	139 845
<b>Vote 09 - Waste Water</b>		<b>3 625</b>	<b>3 628</b>	<b>3 628</b>	<b>301</b>	<b>3 099</b>	<b>3 023</b>	76	2%	<b>3 628</b>
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	36	259	261	(2)	-1%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	-	-	315	(315)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	21	152	189	(37)	-20%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	-	-	431	(431)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	243	2 688	1 827	861	47%	2 192
<b>Vote 10 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 - ,</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 - ,</b>		(655)	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		(655)	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>700 854</b>	<b>563 862</b>	<b>626 205</b>	<b>51 313</b>	<b>557 844</b>	<b>516 548</b>	<b>41 296</b>	<b>0</b>	<b>626 205</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>328 865</b>	<b>454 134</b>	<b>415 564</b>	<b>145 178</b>	<b>458 915</b>	<b>358 331</b>	<b>100 584</b>	<b>0</b>	<b>415 564</b>

#### References

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

check revenue  
check expenditure

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

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	2 604	30 524	34 473	(3 949)	-11%	41 368	
Service charges - sanitation revenue		10 457	11 140	11 140	804	9 100	9 283	(183)	-2%	11 140	
Service charges - refuse revenue								–			
Rental of facilities and equipment		159	200	200	15	148	167	(18)	-11%	200	
Interest earned - external investments		4 760	5 000	5 000	347	2 756	4 167	(1 411)	-34%	5 000	
Interest earned - outstanding debtors		27	–	56	4	44	34	10	29%	56	
Dividends received								–			
Fines, penalties and forfeits		4	100	22	0	9	37	(27)	-75%	22	
Licences and permits		–	–	22	–	10	13	(3)	-24%	22	
Agency services								–			
Transfers and subsidies		485 800	515 221	578 344	126 755	576 033	479 509	96 524	20%	578 344	
Other revenue		1 045	900	900	137	479	750	(271)	-36%	900	
Gains		–	–	–	–	–	–	–		–	
			529 507	573 928	637 051	130 666	619 104	528 432	90 672	17%	637 051
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs		219 973	223 466	225 466	19 127	191 613	187 823	3 790	2%	225 466	
Remuneration of councillors		8 372	8 350	8 350	718	7 051	6 959	92	1%	8 350	
Debt impairment		15 905	11 000	14 723	–	–	12 145	(12 145)	-100%	14 723	
Depreciation & asset impairment		77 826	62 886	62 886	6 690	66 977	52 405	14 572	28%	62 886	
Finance charges		–	–	–	–	–	–	–		–	
Bulk purchases		17 076	23 552	23 552	586	15 133	19 524	(4 392)	-22%	23 552	
Other materials		14 685	8 590	7 836	–	7 243	6 499	745	11%	7 836	
Contracted services		241 433	139 217	175 754	18 389	182 380	142 689	39 690	28%	175 754	
Transfers and subsidies		6 292	10 852	12 973	29	8 950	12 203	(3 252)	-27%	12 973	
Other expenditure		99 255	75 949	94 665	5 774	78 498	76 302	2 196	3%	94 665	
Losses		37	–	–	–	–	–	–		–	
			700 854	563 862	626 205	51 313	557 844	516 548	41 296	8%	626 205
Total Expenditure											
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) העברות ותרומות - הון (העברות ותרומות) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		(171 347)	10 066	10 846	79 353	61 260	11 884	49 375	0	10 846	
Transfers and subsidies - capital (in-kind - all)		491 852	444 068	404 718	65 825	397 655	346 447	51 208	0	404 718	
Transfers and subsidies - capital (in-kind - all)		8 360	–	–	–	–	–	–		–	
Surplus/(Deficit) after capital transfers & contributions		328 865	454 134	415 564	145 178	458 915	358 331			415 564	
Taxation		–	–	–	–	–	–	–		–	
Surplus/(Deficit) after taxation		328 865	454 134	415 564	145 178	458 915	358 331			415 564	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		328 865	454 134	415 564	145 178	458 915	358 331			415 564	
Share of surplus/ (deficit) of associate											
			328 865	454 134	415 564	145 178	458 915	358 331		415 564	
Surplus/ (Deficit) for the year											
			328 865	454 134	415 564	145 178	458 915	358 331		415 564	

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		-	-	-	-	-	-	-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	700	(700)	-100%	-
Vote 02 - Corporate Services		556	7 870	3 728	-	1 886	4 005	(2 119)	-53%	3 728
Vote 03 - Finance		686	1 222	4 244	1	677	3 802	(3 126)	-82%	4 244
Vote 04 - Community Development		-	13 175	5 844	592	2 326	6 338	(4 013)	-63%	5 844
Vote 05 - Planning & Wsa		409 264	431 867	385 144	39 353	346 283	318 133	28 150	9%	385 144
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	1 520	(1 520)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	418 865	454 134	400 860	39 946	351 171	334 499	16 673	5%	400 860
<b>Total Capital Expenditure</b>		418 865	454 134	400 860	39 946	351 171	334 499	16 673	5%	400 860
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	7 822	1	2 563	9 556	(6 994)	-73%	7 822
Executive and council		-	-	-	-	-	700	(700)	-100%	-
Finance and administration		1 241	14 530	7 822	1	2 563	8 856	(6 294)	-71%	7 822
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	974	974	-	201	788	(587)	-74%	974
Community and social services		-	974	974	-	201	788	(587)	-74%	974
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	8 996	6 942	592	2 988	6 153	(3 165)	-51%	6 942
Planning and development		-	8 996	6 942	592	2 988	6 153	(3 165)	-51%	6 942
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		417 624	429 484	384 972	39 353	345 419	317 879	27 540	9%	384 972
Energy sources		-	-	-	-	-	-	-		-
Water management		417 624	429 484	384 972	39 353	345 419	317 879	27 540	9%	384 972
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	150	150	-	-	121	(121)	-100%	150
<b>Total Capital Expenditure - Functional Classification</b>	3	418 865	454 134	400 860	39 946	351 171	334 499	16 673	5%	400 860
<b>Funded by:</b>										
National Government		407 237	431 867	385 144	39 353	346 283	318 133	28 150	9%	385 144
Provincial Government		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63%	5 844
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		415 596	445 042	390 988	39 945	348 609	324 471	24 138	7%	390 988
<b>Borrowing</b>		-	-	-	-	-	-	-		-
<b>Internally generated funds</b>	6	3 269	9 092	9 872	1	2 563	10 027	(7 465)	-74%	9 872
<b>Total Capital Funding</b>		418 865	454 134	400 860	39 946	351 171	334 499	16 673	5%	400 860

**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 - M10 April

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
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>										
Vote 01 - Council	1	-	-	-	-	-	-	-		-
01.1 - Council								-		-
01.2 - Municipal Manager Administration								-		-
01.3 - Office Of The Speaker								-		-
Vote 02 - Corporate Services		-	-	-	-	-	-	-		-
02.1 - Corporate Services Administration								-		-
02.2 - Human Resources								-		-
02.3 - Airport								-		-
02.4 - Disaster Management								-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
03.1 - Financial Services Administration								-		-
03.2 - Budget & Treasury Office								-		-
03.3 - Budget & Treasury Office								-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
04.1 - Community & Social Serv. Administration								-		-
04.2 - Indonsa								-		-
04.3 - Municipal Health								-		-
04.4 - Tourism								-		-
04.5 - Local Economic Development								-		-
04.6 - Community Development								-		-
04.7 - Disaster Management								-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
05.1 - Planning Administration								-		-
05.2 - Wsa Administration								-		-
05.3 - Project Management								-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
06.1 - Project Management Unit								-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
07.1 - Water Purification - Abaqulusi								-		-
07.2 - Water Purification - Edumbe								-		-
07.3 - Water Purification - Nongoma								-		-
07.4 - Water Purification - Pongola								-		-
07.5 - Water Purification - Ulundi								-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
08.1 - Water Distribution Abaqulusi Wsp								-		-
08.2 - Water Distribution Endume Wsp								-		-
08.3 - Water Distribution Nongoma Wsp								-		-
08.4 - Water Distribution Pongola Wsp								-		-
08.5 - Water Distribution Ulundi Wsp								-		-
08.6 - Water Distribution Zululand Wsp								-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
09.1 - Waste Water Abaqulusi Sanitation								-		-
09.2 - Waste Water Endume Sanitation								-		-
09.3 - Waste Water Nongoma Sanitation								-		-
09.4 - Waste Water Pongola Sanitation								-		-
09.5 - Waste Water Ulundi Sanitation								-		-
Vote 10 - ,		-	-	-	-	-	-	-		-
Vote 11 - ,		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function								-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total multi-year capital expenditure		-	-	-	-	-	-	-		-
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
Vote 01 - Council	1	-	-	-	-	-	700	(700)	-100%	-
01.1 - Council							700	(700)	-100%	-
01.2 - Municipal Manager Administration							-	-		-
01.3 - Office Of The Speaker							-	-		-
Vote 02 - Corporate Services		556	7 870	3 728	-	1 886	4 005	(2 119)	-53%	3 728
02.1 - Corporate Services Administration		556	7 720	3 578	-	1 886	3 884	(1 998)	-51%	3 578
02.2 - Human Resources		-	-	-	-	-	-	-		-
02.3 - Airport		-	150	150	-	-	121	(121)	-100%	150
02.4 - Disaster Management		-	-	-	-	-	-	-		-
Vote 03 - Finance		686	1 222	4 244	1	677	3 802	(3 126)	-82%	4 244
03.1 - Financial Services Administration		545	1 222	4 244	1	677	3 802	(3 126)	-82%	4 244
03.2 - Budget & Treasury Office		140	-	-	-	-	-	-		-
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	13 175	5 844	592	2 326	6 338	(4 013)	-63%	5 844
04.1 - Community & Social Serv. Administration		-	5 588	-	-	-	1 170	(1 170)	-100%	-
04.2 - Indonsa		-	974	974	-	201	788	(587)	-74%	974
04.3 - Municipal Health		-	-	-	-	-	-	-		-
04.4 - Tourism		-	-	-	-	-	-	-		-
04.5 - Local Economic Development		-	6 613	4 870	592	2 124	4 380	(2 255)	-51%	4 870
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		409 264	431 867	385 144	39 353	346 283	318 133	28 150	9%	385 144
05.1 - Planning Administration		-	2 383	2 072	-	864	1 773	(910)	-51%	2 072
05.2 - Wsa Administration		-	-	-	-	-	-	-		-
05.3 - Project Management		409 264	429 484	383 072	39 353	345 419	316 359	29 060	9%	383 072
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	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>	<b>8 360</b>	-	<b>1 900</b>	-	-	<b>1 520</b>	(1 520)	-100%	<b>1 900</b>
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	<b>8 360</b>	-	<b>1 900</b>	-	-	<b>1 520</b>	(1 520)	-100%	<b>1 900</b>
<b>Vote 09 - Waste Water</b>	-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-
<b>Vote 10 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 - ,</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - ,</b>	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>0</b>	<b>400 860</b>
<b>Total Capital Expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>400 860</b>	<b>39 946</b>	<b>351 171</b>	<b>334 499</b>	<b>16 673</b>	<b>0</b>	<b>400 860</b>

#### References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	58 527	91 449	58 527
Call investment deposits		–	–	–	–	–
Consumer debtors		42 777	35 404	35 404	48 439	35 404
Other debtors		28 764	11 467	80 690	39 872	80 690
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	(68)	(68)	–	(68)
<b>Total current assets</b>		<b>83 831</b>	<b>113 769</b>	<b>174 552</b>	<b>179 760</b>	<b>174 552</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 556 668	4 222 068	4 556 668
Biological						
Intangible		15	1 000	–	124	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 570 968</b>	<b>4 222 192</b>	<b>4 570 968</b>
<b>TOTAL ASSETS</b>		<b>4 021 829</b>	<b>4 738 011</b>	<b>4 745 520</b>	<b>4 401 952</b>	<b>4 745 520</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 630	3 612
Trade and other payables		241 210	120 000	211 000	183 150	211 000
Provisions		1 019	15 000	–	1 019	–
<b>Total current liabilities</b>		<b>245 841</b>	<b>138 612</b>	<b>214 612</b>	<b>187 799</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	46 822	45 000
<b>Total non current liabilities</b>		<b>65 053</b>	<b>45 000</b>	<b>45 000</b>	<b>46 822</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>310 894</b>	<b>183 612</b>	<b>259 612</b>	<b>234 621</b>	<b>259 612</b>
<b>NET ASSETS</b>	<b>2</b>	<b>3 710 936</b>	<b>4 554 399</b>	<b>4 485 908</b>	<b>4 167 332</b>	<b>4 485 908</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 979 204	4 491 404
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>3 514 930</b>	<b>4 564 843</b>	<b>4 491 404</b>	<b>3 979 204</b>	<b>4 491 404</b>

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								–		
Service charges		–	–	26 130	4 276	24 762	21 775	2 988	14%	26 130
Other revenue		–	128 130	–	72 750	988 623	(0)	988 623	#####	–
Transfers and Subsidies - Operational		–	515 221	576 644	–	575 689	480 537	95 152	20%	576 644
Transfers and Subsidies - Capital		–	444 068	402 618	3 500	446 416	335 515	110 901	33%	402 618
Interest		–	5 000	5 000	347	1 141	4 167	(3 026)	-73%	5 000
Dividends								–		
<b>Payments</b>										
Suppliers and employees		–	(564 134)	(533 083)	(93 278)	(1 205 076)	(444 236)	760 840	-171%	(533 083)
Finance charges								–		
Transfers and Grants		–	–	(15 513)	–	–	(12 928)	(12 928)	100%	(15 513)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>528 285</b>	<b>461 795</b>	<b>(12 405)</b>	<b>831 555</b>	<b>384 829</b>	<b>(446 726)</b>	<b>-116%</b>	<b>461 795</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	–	–	–	11 917	(11 917)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(454 134)	(415 564)	(39 946)	(351 171)	(346 304)	4 868	-1%	(415 564)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(439 834)</b>	<b>(415 564)</b>	<b>(39 946)</b>	<b>(351 171)</b>	<b>(334 387)</b>	<b>16 784</b>	<b>-5%</b>	<b>(401 264)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		5	0	–	9	(3 630)	(3 010)	(620)	21%	(3 612)
<b>Payments</b>										
Repayment of borrowing								–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>5</b>	<b>0</b>	<b>–</b>	<b>9</b>	<b>(3 630)</b>	<b>(3 010)</b>	<b>620</b>	<b>-21%</b>	<b>(3 612)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5</b>	<b>88 450</b>	<b>46 231</b>	<b>(52 342)</b>	<b>476 754</b>	<b>47 433</b>			<b>56 919</b>
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		12 484	114 903	58 527		489 044	47 433			56 919



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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Service charges - water revenue	-11%	This is amounts billed on customers for water used, the year-to-date actual is R30.5 million, which is below year-to-date budget of R34.4 million. An unfavourable variance of R3.9 million or 11% 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	-2%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R9.1 million which is slightly below year to budget of R9.2 million. An unfavourable variance of R183 thousand or 2% 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	-11%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R148 thousand which is below year-to-date budget of R167 thousand. An unfavourable variance of R18 thousand or 11% is observed.	the variance is not material
	Interest earned - external investments	-34%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.7 million, which is below year-to-date budget of R4.1 million. An unfavourable variance of R1.4 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	29%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R44 thousand, which is below year-to-date budget of R34 thousand. A favourable variance of R10 thousand is observed.	
	Dividends received			
	Fines, penalties and forfeits	-75%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R9 thousand, the year-to-date budget is R37 thousand. An unfavourable variance of R35 thousand against adjusted budget is observed.	
	Licences and permits	-24%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R13 thousand. An unfavourable variance of R3 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	20%	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 R576 million, which is above year-to-date budget of R479.5 million.	
	Other revenue	-36%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R479 thousand, which is below year-to-date budget of R750 thousand. An unfavourable variance of R271 thousand is observed.	
2	<b>Expenditure By Type</b>			
	Employee related costs	2%	Employee related costs year to date actual is R191.6 million, the year-to-date budget is R187.8 million, an unfavorable variance of R3.7 million is observed.	
	Remuneration of councillors	1%	Remuneration of Councillors year to date actual is R7 million, the year-to-date budget is R6.9 million, an unfavorable variance of R92 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	28%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R66.9 million. The year-to-date budget is R52.4 million. An unfavorable variance of R14.5 million is observed.	Estimated depreciation is pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-22%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R15.1 million, the year-to-date budget is R19.5 million, a favorable variance of R4.3 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 R7.2 million, the year-to-date budget is R6.4 million, an unfavourable variance of R745 million is observed.	the variance is not material
	Contracted services	28%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R182.3 million which is above year to date budget of R142.6 million, an unfavourable variance of R39.6 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	-27%	Transfers and subsidies year to date actual is R8.9 million, the year-to-date budget is R12.2 million, a favourable variance of R3.2 million is observed.	
	Other expenditure	3%	Other expenditure year to date actual is R78.4 million, the year-to-date budget is R76.3 million, an unfavourable variance of R2.1 million is observed.	
3	<b>Capital Expenditure</b>			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-53%		
	Vote 03 - Finance	-82%		
	Vote 04 - Community Development	-63%		
	Vote 05 - Planning & Wsa	9%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	<b>Financial Position</b>			
	Client elected not to populate this sheet			
5	<b>Cash Flow</b>			
	Client elected not to populate this sheet			
6	<b>Measureable performance</b>			
	Client elected not to populate this sheet			
7	<b>Municipal Entities</b>			
	Client elected not to populate this sheet			

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.0%	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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	2.6%	4.7%	4.6%	4.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	34.1%	82.1%	81.3%	95.7%	81.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.0%	48.3%	27.3%	48.7%	27.3%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.5%	10.7%	20.5%	14.3%	20.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.5%	38.9%	35.4%	30.9%	35.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	9.3%	9.4%	9.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.7%	11.0%	9.9%	0.0%	1.3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description		NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	6 703	2 938	2 750	2 517	2 215	2 562	19 022	76 966	115 673	103 282		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	1 803	738	606	569	550	548	2 934	27 679	35 427	32 280		28 166
Receivables from Exchange Transactions - Waste Management		1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors		1700									-	-		
Interest on Arrear Debtor Accounts		1810	10	5	5	5	4	2	11	182	224	204		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820										-		
Other		1900	35	7	26	-	-	0	-	4	72	4		7
Total By Income Source		2000	8 551	3 688	3 386	3 091	2 770	3 113	21 967	104 830	151 395	135 770	-	107 419
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State		2200	2 002	764	385	637	213	364	1 721	5 932	12 018	8 868		
Commercial		2300	1 843	441	493	400	334	407	3 823	8 935	16 677	13 899		
Households		2400	4 706	2 483	2 508	2 053	2 222	2 342	16 423	89 963	122 701	113 003		107 419
Other		2500									-	-		
Total By Customer Group		2600	8 551	3 688	3 386	3 091	2 770	3 113	21 967	104 830	151 395	135 770	-	107 419

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

Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	2 286	1 382	4 293	16 979					24 940
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 286</b>	<b>1 382</b>	<b>4 293</b>	<b>16 979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 940</b>

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
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)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000		(60 000)		-
Zululand District Municipality - ABSA Bank - 9364065202		N/A	Investment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000				50 000
Municipality sub-total										470 000	-	(420 000)	-	50 000
Entities														
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									470 000		(420 000)	-	50 000

## DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		481 439	513 310	574 733	128 579	574 357	476 897	97 460	20.4%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	125 712	564 272	468 179	96 093	20.5%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	2 778	9 261	7 718	1 544	20.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	89	824	1 000	(176)	-17.6%	1 200
Municipal Disaster Relief Grant		596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	3 611	(1 823)	1 677	2 613	(936)	-35.8%	3 611
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	3 611	(1 823)	1 677	2 613	(936)	-35.8%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	578 344	126 755	576 033	479 509	96 524	20.1%	578 344
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	399 118	64 062	395 892	340 240	55 652	16.4%	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	18 656	213 524	185 004	28 520	15.4%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	46 359	107 359	65 333	42 026	64.3%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	993	1 986	(992)	-50.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	(953)	74 016	87 917	(13 901)	-15.8%	105 500
<b>Provincial Government:</b>		8 360	12 201	5 600	1 763	1 763	6 207	(4 444)	-71.6%	5 600
Specify (Add grant description)		8 360	12 201	5 600	1 763	1 763	6 207	(4 444)	-71.6%	5 600
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	404 718	65 825	397 655	346 447	51 208	14.8%	404 718
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	983 062	192 580	973 688	825 956	147 732	17.9%	983 062

## DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b><u>EXPENDITURE</u></b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		622 104	488 940	545 865	45 237	495 754	449 851	45 904	10.2%	545 865
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–		–
Equitable Share		581 036	478 359	535 404	44 007	485 635	441 088	44 547	10.1%	535 404
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	1 141	9 207	7 718	1 490	19.3%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	88	912	998	(86)	-8.6%	1 200
Municipal Disaster Relief Grant		596	120	–	–	–	47	(47)	-100.0%	–
Municipal Infrastructure Grant		20 416	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–		–
<b>Provincial Government:</b>		3 577	937	2 637	2	1 147	2 066	(920)	-44.5%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		3 577	937	2 637	2	1 147	2 066	(920)	-44.5%	2 637
Tourism Events		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
								–		
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	–	–	–	120	–	120		–
<b>Total operating expenditure of Transfers and Grants:</b>		625 681	489 877	548 502	45 239	496 901	451 917	44 984	10.0%	548 502
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		407 237	431 867	385 144	39 353	346 283	318 133	28 150	8.8%	385 144
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		176 939	223 984	192 378	11 119	187 158	165 219	21 938	13.3%	192 378
Regional Bulk Infrastructure Grant		143 487	100 000	98 955	24 222	93 584	72 626	20 957	28.9%	98 955
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	864	1 773	(910)	-51.3%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	4 012	64 678	78 513	(13 836)	-17.6%	91 739
<b>Provincial Government:</b>		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63.3%	5 844
Specify (Add grant description)		8 360	13 175	5 844	592	2 326	6 338	(4 013)	-63.3%	5 844
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
								–		
<b>Total capital expenditure of Transfers and Grants</b>		415 596	445 042	390 988	39 945	348 609	324 471	24 138	7.4%	390 988
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1 041 277	934 919	939 489	85 184	845 510	776 388	69 122	8.9%	939 489

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		–	–	–	–	
					–	
Provincial Government:		1 700	–	721	483	28.4%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		504		
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		1 700	–	721	483	28.4%
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		–	–	–	–	
					–	
Provincial Government:		2 100	–	2 100	–	
Kwamajomela Manufacturing Grant		2 100		2 100	–	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		2 100	–	2 100	–	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 800</b>	<b>–</b>	<b>2 821</b>	<b>483</b>	<b>12.7%</b>



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

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21		YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C		YearTD actual	YearTD budget			D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		10	–	–	–	–	–	–		–
Pension and UIF Contributions		429	448	448	39	406	374	32	9%	448
Medical Aid Contributions		251	267	267	6	64	223	(159)	-71%	267
Motor Vehicle Allowance		1 903	1 818	1 818	164	1 604	1 515	89	6%	1 818
Cellphone Allowance		658	653	653	58	573	544	29	5%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	452	4 405	4 303	102	2%	5 164
<b>Sub Total - Councillors</b>		<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>718</b>	<b>7 051</b>	<b>6 959</b>	<b>92</b>	<b>1%</b>	<b>8 350</b>
<b>% increase</b>	4		<b>-0.3%</b>	<b>-0.3%</b>						<b>-0.3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		6 011	6 442	6 442	440	5 124	5 368	(245)	-5%	6 442
Pension and UIF Contributions		2	64	64	1	8	54	(46)	-86%	64
Medical Aid Contributions		131	144	144	5	87	120	(33)	-27%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	111	1 310	1 299	11	1%	1 559
Cellphone Allowance		64	68	68	4	58	57	1	1%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	18	210	220	(10)	-5%	264
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 954</b>	<b>8 541</b>	<b>8 541</b>	<b>578</b>	<b>6 796</b>	<b>7 118</b>	<b>(322)</b>	<b>-5%</b>	<b>8 541</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		135 668	151 005	151 005	13 395	127 487	125 838	1 650	1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 704	16 208	16 445	(237)	-1%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 074	10 502	9 574	929	10%	11 488
Overtime		5 982	–	2 000	509	5 580	1 600	3 980	249%	2 000
Performance Bonus		9 291	10 851	10 851	158	7 906	9 043	(1 137)	-13%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	639	5 812	5 354	458	9%	6 425
Cellphone Allowance		506	517	517	46	442	430	11	3%	517
Housing Allowances		1 142	1 164	1 164	103	1 013	970	43	4%	1 164
Other benefits and allowances		6 379	9 042	9 042	886	8 553	7 535	1 018	14%	9 042
Payments in lieu of leave		5 465	–	–	5	509	–	509	#DIV/0!	–
Long service awards		2 312	–	–	29	804	–	804	#DIV/0!	–
Post-retirement benefit obligations		9 734	4 700	4 700	–	–	3 917	(3 917)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>		<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>18 549</b>	<b>184 816</b>	<b>180 705</b>	<b>4 111</b>	<b>2%</b>	<b>216 925</b>
<b>% increase</b>	4		<b>1.4%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Total Parent Municipality</b>		<b>228 345</b>	<b>231 817</b>	<b>233 817</b>	<b>19 845</b>	<b>198 664</b>	<b>194 782</b>	<b>3 882</b>	<b>2%</b>	<b>233 817</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			<b>4 460</b>	<b>4 460</b>						<b>4 460</b>
<b>Board Members of Entities</b>										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
<b>Sub Total - Board Members of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
<b>Sub Total - Senior Managers of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
<b>Sub Total - Other Staff of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>228 345</b>	<b>231 817</b>	<b>233 817</b>	<b>19 845</b>	<b>198 664</b>	<b>194 782</b>	<b>3 882</b>	<b>2%</b>	<b>233 817</b>
<b>% increase</b>	4		<b>1.5%</b>	<b>2.4%</b>						<b>2.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>219 973</b>	<b>223 466</b>	<b>225 466</b>	<b>19 127</b>	<b>191 613</b>	<b>187 823</b>	<b>3 790</b>	<b>2%</b>	<b>225 466</b>

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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	Outcome	Outcome	Outcome	Budget				
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates																	
Service charges - electricity revenue		39 488	14 840	1 939	1 740	(50 408)	954	1 111	4 302	1 778	2 451	1 741	973	20 889	21 000	21 000	
Service charges - water revenue		1 510	352	690	604	(860)	281	384	1 331	470	1 825	437	(1 783)	5 241	5 000	5 000	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		10	10	10	15	15	15	37	7	32	15	33	201	400	210	221	
Interest earned - external investments		-	-	-	-	50	39	571	36	98	347	417	3 442	5 000	6 000	6 000	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		-	-	0	0	2	9	-	-	(2)	0	2	11	22	48	50	
Licences and permits		-	10	-	-	-	-	-	-	-	-	2	10	22	10	11	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue		-	-	-	-	233 965	212 278	-	2 778	126 668	-	48 054	(47 088)	576 644	541 399	567 908	
		(23 541)	5 554	(100 805)	(45 558)	728 486	99 953	111 624	25 213	114 777	72 735	(37)	(988 846)	(444)	500	525	
<b>Cash Receipts by Source</b>		<b>17 447</b>	<b>20 766</b>	<b>(98 166)</b>	<b>(43 198)</b>	<b>911 249</b>	<b>313 528</b>	<b>113 727</b>	<b>33 668</b>	<b>243 822</b>	<b>77 373</b>	<b>50 648</b>	<b>(1 033 089)</b>	<b>607 774</b>	<b>574 167</b>	<b>600 714</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) ( National / Provincial and District)		113 868	36 000	80 000	31 650	25 000	50 000	-	33 358	73 040	3 500	33 552	(77 350)	402 618	574 058	522 065	
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)	8	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(14 300)	(14 300)	14 300	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>131 315</b>	<b>56 766</b>	<b>(18 166)</b>	<b>(11 548)</b>	<b>936 249</b>	<b>363 528</b>	<b>113 727</b>	<b>67 027</b>	<b>316 861</b>	<b>80 873</b>	<b>84 199</b>	<b>(1 124 739)</b>	<b>996 092</b>	<b>1 162 533</b>	<b>1 122 779</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		8	8	-	13 185	92 606	21 354	19 123	21 563	23 362	20 965	19 485	2 157	233 817	247 297	259 173	
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	105 982	14 730	80 201	129 543	72 313	22 976	14 220	15 513	6 500	3 150	
<b>Cash Payments by Type</b>		<b>177 623</b>	<b>95 215</b>	<b>128 603</b>	<b>108 164</b>	<b>186 355</b>	<b>127 315</b>	<b>33 853</b>	<b>101 764</b>	<b>152 905</b>	<b>93 278</b>	<b>45 716</b>	<b>(702 196)</b>	<b>548 597</b>	<b>495 363</b>	<b>520 653</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		75	46 591	67 762	42 474	47 428	46 939	2 271	32 701	24 983	39 946	34 630	29 763	415 564	575 277	523 303	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>177 698</b>	<b>141 807</b>	<b>196 365</b>	<b>150 638</b>	<b>233 784</b>	<b>174 254</b>	<b>36 125</b>	<b>134 465</b>	<b>177 888</b>	<b>133 224</b>	<b>80 347</b>	<b>(672 433)</b>	<b>964 161</b>	<b>1 070 640</b>	<b>1 043 957</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(46 383)</b>	<b>(85 041)</b>	<b>(214 531)</b>	<b>(162 186)</b>	<b>702 465</b>	<b>189 274</b>	<b>77 603</b>	<b>(67 438)</b>	<b>138 973</b>	<b>(52 351)</b>	<b>3 853</b>	<b>(452 305)</b>	<b>31 931</b>	<b>91 893</b>	<b>78 823</b>	
Cash/cash equivalents at the month/year beginning:		12 290	(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	545 025	492 674	496 527	12 290	44 221	136 114	
Cash/cash equivalents at the month/year end:		(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	545 025	492 674	496 527	44 221	44 221	136 114	214 937	

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April**

[illegible]

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April**

[illegible]

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	23 595	24 983	311 226	301 318	(9 908)	-3.3%	69%
April	27 545	37 845	33 181	39 946	351 171	334 499	(16 673)	-5.0%	0
May	30 209	37 845	33 181	–		367 679	–		
June	52 360	37 845	33 181	–		400 860	–		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>400 860</b>	<b>351 171</b>					



<i>Taxi Ranks/Bus Terminals</i>							-		
<i>Capital Spares</i>							-		
Sport and Recreation Facilities	-	5 588	-	-	-	1 170	1 170	100.0%	-
<i>Indoor Facilities</i>							-		
<i>Outdoor Facilities</i>	-	5 588	-	-	-	1 170	1 170	100.0%	-
<i>Capital Spares</i>							-		
<b>Heritage assets</b>	-	-	-	-	-	700	700	100.0%	-
Monuments							-		
Historic Buildings							-		
Works of Art	-	-	-	-	-	700	700	100.0%	-
Conservation Areas							-		
Other Heritage							-		
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
<b>Other assets</b>	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
<i>Municipal Offices</i>							-		
<i>Pay/Enquiry Points</i>							-		
<i>Building Plan Offices</i>							-		
<i>Workshops</i>							-		
<i>Yards</i>							-		
<i>Stores</i>							-		
<i>Laboratories</i>							-		
<i>Training Centres</i>							-		
<i>Manufacturing Plant</i>							-		
<i>Depots</i>							-		
<i>Capital Spares</i>							-		
Housing	-	-	-	-	-	-	-		-
<i>Staff Housing</i>							-		
<i>Social Housing</i>							-		
<i>Capital Spares</i>							-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
<b>Intangible Assets</b>	13	1 000	-	-	115	261	146	55.9%	-
Servitudes							-		
Licences and Rights	13	1 000	-	-	115	261	146	55.9%	-
<i>Water Rights</i>							-		
<i>Effluent Licenses</i>							-		
<i>Solid Waste Licenses</i>							-		
<i>Computer Software and Applications</i>	13	1 000	-	-	115	261	146	55.9%	-
<i>Load Settlement Software Applications</i>							-		
<i>Unspecified</i>							-		
<b>Computer Equipment</b>	458	5 222	2 396	1	562	2 902	2 341	80.6%	2 396
Computer Equipment	458	5 222	2 396	1	562	2 902	2 341	80.6%	2 396
<b>Furniture and Office Equipment</b>	82	120	225	-	97	132	35	26.4%	225
Furniture and Office Equipment	82	120	225	-	97	132	35	26.4%	225
<b>Machinery and Equipment</b>	688	1 124	3 004	-	201	2 423	2 222	91.7%	3 004
Machinery and Equipment	688	1 124	3 004	-	201	2 423	2 222	91.7%	3 004
<b>Transport Assets</b>	8 360	2 600	3 200	-	1 789	2 584	796	30.8%	3 200
Transport Assets	8 360	2 600	3 200	-	1 789	2 584	796	30.8%	3 200
<b>Land</b>	-	-	-	-	-	-	-		-
Land							-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals							-		
<b>Total Capital Expenditure on new assets</b>	1	418 865	454 134	400 860	39 946	351 171	334 499	(16 673)	-5.0%





Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-		-
Indoor Facilities								-		
Outdoor Facilities								-		
Capital Spares								-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
<b>Other assets</b>	-	-	-	-	-	-	-	-		-
Operational Buildings								-		
Municipal Offices								-		
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing	-	-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights	-	-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-		-
Computer Equipment								-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-		-
Machinery and Equipment								-		
<b>Transport Assets</b>	-	-	-	-	-	-	-	-		-
Transport Assets								-		
<b>Land</b>	-	-	-	-	-	-	-	-		-
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-		-

**References**

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

check balance	-	-	-	-	-	-	-
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[illegible]

Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs							-		
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	<b>3 880</b>	<b>2 500</b>	<b>3 974</b>	<b>615</b>	<b>3 004</b>	<b>3 323</b>	<b>319</b>	<b>9.6%</b>	<b>3 974</b>
Operational Buildings	3 880	2 500	3 974	615	3 004	3 323	319	9.6%	3 974
Municipal Offices	3 880	2 500	3 974	615	3 004	3 323	319	9.6%	3 974
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	-	-	-	-	-	-		-
Staff Housing							-		
Social Housing							-		
Capital Spares							-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications							-		
Load Settlement Software Applications							-		
Unspecified							-		
<b>Computer Equipment</b>	<b>80</b>	<b>900</b>	<b>400</b>	<b>-</b>	<b>67</b>	<b>316</b>	<b>249</b>	<b>78.8%</b>	<b>400</b>
Computer Equipment	80	900	400	-	67	316	249	78.8%	400
<b>Furniture and Office Equipment</b>	<b>72</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>83</b>	<b>100.0%</b>	<b>100</b>
Furniture and Office Equipment	72	100	100	-	-	83	83	100.0%	100
<b>Machinery and Equipment</b>	<b>0</b>	<b>430</b>	<b>903</b>	<b>190</b>	<b>499</b>	<b>670</b>	<b>171</b>	<b>25.5%</b>	<b>903</b>
Machinery and Equipment	0	430	903	190	499	670	171	25.5%	903
<b>Transport Assets</b>	<b>1 952</b>	<b>1 000</b>	<b>505</b>	<b>12</b>	<b>348</b>	<b>528</b>	<b>180</b>	<b>34.1%</b>	<b>505</b>
Transport Assets	1 952	1 000	505	12	348	528	180	34.1%	505
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Land							-		
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Zoo's, Marine and Non-biological Animals							-		
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>80 516</b>	<b>61 930</b>	<b>59 077</b>	<b>8 924</b>	<b>58 029</b>	<b>50 037</b>	<b>(7 992)</b>	<b>-16.0%</b>

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										
Depreciation by Asset Class/Sub-class											
Infrastructure		68 171	62 886	62 886	6 017	60 172	52 405	(7 767)	-14.8%	62 886	
Roads Infrastructure		705	-	-	59	587	-	(587)	#DIV/0!	-	
Roads		705	-	-	59	587	-	(587)	#DIV/0!	-	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		36	-	-	3	30	-	(30)	#DIV/0!	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		36	-	-	3	30	-	(30)	#DIV/0!	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		65 325	62 886	62 886	5 778	57 784	52 405	(5 379)	-10.3%	62 886	
Dams and Weirs		3 924	-	-	187	1 870	-	(1 870)	#DIV/0!	-	
Boreholes		423	-	-	37	367	-	(367)	#DIV/0!	-	
Reservoirs		4 749	-	-	437	4 373	-	(4 373)	#DIV/0!	-	
Pump Stations		3 418	-	-	317	3 169	-	(3 169)	#DIV/0!	-	
Water Treatment Works		6 082	-	-	511	5 109	-	(5 109)	#DIV/0!	-	
Bulk Mains		25 815	-	-	2 493	24 927	-	(24 927)	#DIV/0!	-	
Distribution		20 853	62 886	62 886	1 790	17 901	52 405	34 504	65.8%	62 886	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		61	-	-	7	67	-	(67)	#DIV/0!	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		2 106	-	-	177	1 771	-	(1 771)	#DIV/0!	-	
Pump Station		104	-	-	10	102	-	(102)	#DIV/0!	-	
Reticulation		1 686	-	-	140	1 405	-	(1 405)	#DIV/0!	-	
Waste Water Treatment Works		316	-	-	26	264	-	(264)	#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		-	-								

<i>Theatres</i>	-	-	-	-	-	-	-		-
<i>Libraries</i>	-	-	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-		-
<i>Police</i>	-	-	-	-	-	-	-		-
<i>Purfs</i>	-	-	-	-	-	-	-		-
<i>Public Open Space</i>	-	-	-	-	-	-	-		-
<i>Nature Reserves</i>	-	-	-	-	-	-	-		-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-		-
<i>Markets</i>	-	-	-	-	-	-	-		-
<i>Stalls</i>	-	-	-	-	-	-	-		-
<i>Abattoirs</i>	-	-	-	-	-	-	-		-
<i>Airports</i>	612	-	-	51	510	-	(510)	#DIV/0!	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
<b>Sport and Recreation Facilities</b>	226	-	-	19	188	-	(188)	#DIV/0!	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>	226	-	-	19	188	-	(188)	#DIV/0!	-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<i>Monuments</i>	-	-	-	-	-	-	-		-
<i>Historic Buildings</i>	-	-	-	-	-	-	-		-
<i>Works of Art</i>	-	-	-	-	-	-	-		-
<i>Conservation Areas</i>	-	-	-	-	-	-	-		-
<i>Other Heritage</i>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<i>Revenue Generating</i>	-	-	-	-	-	-	-		-
<i>Improved Property</i>	-	-	-	-	-	-	-		-
<i>Unimproved Property</i>	-	-	-	-	-	-	-		-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-		-
<i>Improved Property</i>	-	-	-	-	-	-	-		-
<i>Unimproved Property</i>	-	-	-	-	-	-	-		-
<b>Other assets</b>	2 955	-	-	105	1 055	-	(1 055)	#DIV/0!	-
<i>Operational Buildings</i>	2 955	-	-	105	1 055	-	(1 055)	#DIV/0!	-
<i>Municipal Offices</i>	2 902	-	-	101	1 011	-	(1 011)	#DIV/0!	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-		-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-		-
<i>Workshops</i>	-	-	-	-	-	-	-		-
<i>Yards</i>	-	-	-	-	-	-	-		-
<i>Stores</i>	52	-	-	4	44	-	(44)	#DIV/0!	-
<i>Laboratories</i>	-	-	-	-	-	-	-		-
<i>Training Centres</i>	-	-	-	-	-	-	-		-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-		-
<i>Depots</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
<i>Housing</i>	-	-	-	-	-	-	-		-
<i>Staff Housing</i>	-	-	-	-	-	-	-		-
<i>Social Housing</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	33	-	-	0	5	-	(5)	#DIV/0!	-
<i>Servitudes</i>	-	-	-	-	-	-	-		-
<i>Licences and Rights</i>	33	-	-	0	5	-	(5)	#DIV/0!	-
<i>Water Rights</i>	-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>	33	-	-	0	5	-	(5)	#DIV/0!	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-		-
<i>Unspecified</i>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	824	-	-	69	661	-	(661)	#DIV/0!	-
<i>Computer Equipment</i>	824	-	-	69	661	-	(661)	#DIV/0!	-
<b>Furniture and Office Equipment</b>	540	-	-	49	486	-	(486)	#DIV/0!	-
<i>Furniture and Office Equipment</i>	540	-	-	49	486	-	(486)	#DIV/0!	-
<b>Machinery and Equipment</b>	450	-	-	31	327	-	(327)	#DIV/0!	-
<i>Machinery and Equipment</i>	450	-	-	31	327	-	(327)	#DIV/0!	-
<b>Transport Assets</b>	3 925	-	-	348	3 573	-	(3 573)	#DIV/0!	-
<i>Transport Assets</i>	3 925	-	-	348	3 573	-	(3 573)	#DIV/0!	-
<b>Land</b>	-	-	-	-	-	-	-		-
<i>Land</i>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	77 826	62 886	62 886	6 690	66 977	52 405	(14 572)	-27.8%

Description	Ref	2019/20	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station										
Retiulation										
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										
<b>Community Assets</b>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls					</					

Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-		-
Indoor Facilities								-		
Outdoor Facilities								-		
Capital Spares								-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating	-	-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
<b>Other assets</b>	-	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-	-		-
Municipal Offices								-		
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing	-	-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights	-	-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-		-
Computer Equipment								-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-		-
Machinery and Equipment								-		
<b>Transport Assets</b>	-	-	-	-	-	-	-	-		-
Transport Assets								-		
<b>Land</b>	-	-	-	-	-	-	-	-		-
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	-	-	-	-	-	-		-

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

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	23 595	24 983
Apr	27 545	37 845	33 181	39 946
May	30 209	37 845	33 181	-
Jun	52 360	37 845	33 181	-

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	311 226	301 518	
Apr	351 171	334 499	
May	367 679	367 679	
Jun	400 860	400 860	

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	8 551	3 688	3 386	3 091	2 770	3 113	21 967
2019/20	-	-	-	-	-	-	104 830

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2019/20	Budget Year 2020/21
Organs of State	11 658	12 018
Commercial	16 176	16 677
Households	119 020	122 701
Other	-	-

Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output less input)	Pensions / Retirement deductio	Loan repaymen	Trade Creditors	Auditor General	Other
2019/20	-	-	-	-	-	-	-	-	-
Budget Year 2020/2019/20	-	-	-	-	-	24 940	-	-	-

