

# **ZULULAND DISTRICT MUNICIPALITY**



**MONTHLY BUDGET STATEMENT AS AT 31 OCTOBER 2020**

**MFMA S71 REPORT**

**2020/2021 FINANCIAL YEAR**

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

### **1 Glossary**

#### **1.1 Mayors Report**

#### **1.2 Resolutions**

#### **1.3 Executive Summary**

#### **1.4 Operating revenue Performance**

#### **1.5 Operating Expenditure Performance**

#### **1.6 Capital Expenditure and Funding**

#### **1.7 In-year budget tables:**

- **C1** Monthly Budget Statement Summary
- **C2** Monthly Budget Statement Financial Performance – by functional classification
- **C3** Monthly Budget Statement Financial Performance – by municipal vote
- **C4** Monthly Budget Statement Financial Performance – by expenditure and Revenue type
- **C5** Monthly Budget Statement Capital Expenditure by vote and Funding
- **C6** Monthly Budget Statement Financial Position
- **C7** Monthly Budget Statement Cash Flows

## **PART 2 – SUPPORTING DOCUMENTATION**

### **2.1 Debtors Analysis**

### **2.2 Creditors Analysis**

### **2.3 Investment Portfolio**

### **2.4 Allocation of Grant Receipts and Expenditure**

### **2.5 Councillor and Board Member Allowances and Employee Benefits**

### **2.6 Material Variances to Service Delivery and Budget Implementation Plan**

### **2.7 Parent Municipality Financial Performance**

### **2.8 Municipal Entity Financial Performance**

### **2.9 Capital Programme Performance**

### **2.10 Other Supporting Documents**

### **2.11 In-Year Report of Municipal Entities**

### **2.12 Municipal Managers Quality Certification**

## **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**

## **1.2 COUNCIL RESOLUTION**

The October 2020 Monthly Budget Statement and supporting documentation - MFMA S71 Report be noted.

### **1.3 EXECUTIVE SUMMARY**

In terms of section 71(1), The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) Actual borrowings;
- (c) Actual expenditure, per vote;
- (d) Actual capital expenditure, per vote;
- (e) The amount of any allocations received;
- (f) Actual expenditure on those allocations, excluding expenditure on—
  - (i) Its share of the local government equitable share; and
  - (ii) Allocations exempted by the annual Division of Revenue Act from Compliance with this paragraph; and
- (g) when necessary, an explanation of— (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; (ii) any material variances from the service delivery and budget implementation plan; and (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

#### **Regulation 28 of the Municipal Budget and Reporting Regulations states:**

"The In-Year Report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Municipal Finance Management Act."

#### **Regulation 29 of the Municipal Budget and Reporting Regulations states:**

The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of S71 of the MFMA. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in schedule C

## IN-YEAR BUDGET STATEMENT TABLES

The financial results for the month ended 31 October 2020 are attached, consisting of the prescribed tables:

**Table C1** provides a high-level summation of the operating and capital budgets, actual to date, financial position and cash flow.

**Table C2** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.

**Table C3** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.

**Table C4** is a view of the budgeted financial performance in relation to the revenue by source and expenditure type.

**Table C5** reflects the capital Program in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.

**Table C6** reflects the performance to date in relation to the financial position of the municipality.

**Table C7** indicates the cash flow position and cash/cash equivalent outcome.

## BUDGET PERFORMANCE ANALYSIS

### Summary Statement of Financial Performance

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

### Summary Statement of Financial Performance

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	573 928 445	635 351 445	245 503 502
Total Operating Expenditure	563 862 195	615 985 195	195 083 272

Below is the Monthly Budget Statement summary as per tabled C1 schedule



DC26 Zululand - Table C1 Monthly Budget Statement Summary - M04 October

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	5 378	14 018	17 502	(3 485)	-20%	52 507
Investment revenue	4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Transfers and subsidies	485 800	515 221	576 644	–	229 798	184 025	45 773	25%	576 644
Other own revenue	1 236	1 200	1 200	20	73	400	(327)	-82%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>5 730</b>	<b>245 504</b>	<b>203 594</b>	<b>41 909</b>	<b>21%</b>	<b>635 351</b>
Employee costs	219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of Councillors	8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	–	15 721	20 962	(5 240)	-25%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	30 752	4 216	7 943	9 965	(2 022)	-20%	30 752
Transfers and subsidies	6 401	10 852	13 752	230	5 548	4 105	1 443	35%	13 752
Other expenditure	360 116	226 166	274 779	37 018	88 975	80 938	8 036	10%	274 779
<b>Total Expenditure</b>	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>1%</b>	<b>615 985</b>
<b>Surplus/(Deficit)</b>	<b>(176 847)</b>	<b>10 066</b>	<b>19 366</b>	<b>(55 968)</b>	<b>50 420</b>	<b>9 952</b>	<b>40 469</b>	<b>407%</b>	<b>19 366</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	–	–	148 023	### ### "	-100%	444 068
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	8 360	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>465 134</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>465 134</b>
Capital transfers recognised	415 596	445 042	445 042	42 301	156 447	140 607	15 840	11%	445 042
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	20 092	173	455	5 073	(4 617)	-91%	20 092
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>465 134</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>465 134</b>
<b>Financial position</b>									
Total current assets	106 612	117 837	128 026		86 159				128 026
Total non current assets	3 937 998	4 624 242	4 635 242		4 079 179				4 635 242
Total current liabilities	216 914	138 612	214 612		362 222				214 612
Total non current liabilities	55 198	45 000	45 000		55 198				45 000
Community wealth/Equity	3 642 918	4 564 843	4 499 033		3 625 961				4 499 033
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	518 265	(119 712)	(266 481)	172 755	439 236	254%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(42 474)	(110 236)	(150 278)	(40 042)	27%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	(903)	75%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>8 866</b>	<b>111 291</b>	<b>76 932</b>	<b>–</b>	<b>(364 728)</b>	<b>21 273</b>	<b>386 001</b>	<b>1815%</b>	<b>63 819</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4 118	4 061	2 102	2 643	2 772	2 838	13 732	98 047	130 313
<b>Creditors Age Analysis</b>									
Total Creditors	6 047	20 339	611	159	–	–	–	–	27 156

## 1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	4 521	10 779	13 789	(3 010)	-22%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	44	67	(23)	-34%	200
Interest earned - external investments		4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Interest earned - outstanding debtors		27	-	-	3	10	-	10	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	0	0	33	(33)	-99%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	-	229 798	184 025	45 773	25%	576 644
Other revenue		1 045	900	900	2	8	300	(292)	-97%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	5 730	245 504	203 594	41 909	21%	635 351

The year to date actual indicates operating revenue of **R 245 million** for four months. The total revenue to-date represents 39% of the operational budget. Included in operating revenue is an amount of revenue recognized on operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR).

SOURCE OF REVENUE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Local Government Equitable Share	502 849 000	564 272 000	226 282 000
Finance Management Grant	1 200 000	1 200 000	1 200 000
EPWP Incentive Grant	9 261 000	9 261 000	2 316 000
Art centre Subsidies (Indonsa Grant)	1 911 000	1 911 000	
Service charges - water revenue	41 367 699	41 367 699	10 779 221
Service charges - sanitation revenue	11 139 746	11 139 746	3 238 474
Interest earned - external investments	5 000 000	5 000 000	1 615 167
Other revenue	1 200 000	1 200 000	72 641
<b>Total Operating Revenue</b>	<b>573 928 445</b>	<b>635 351 445</b>	<b>245 503 502</b>

The sources of funding are important to ensure that the budget is actually funded and cash backed. Each line item on the face of financial performance is explained below:

### Service charges – Water revenue

Service charges – Water revenue is amounts billed on customers for water used, service charges – water revenue is R 10.7 million, which is below year to date budget of R 13.7 million. An unfavourable variance of R 3 million is observed.

### **Service charges – Sanitation revenue**

Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, service charges – Sanitation revenue is R 3.2 million which is slightly below year to budget of R 3.7 million. An unfavourable variance of R 500 thousand is observed.

### **Rent of facilities**

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. Rental of facilities is R 44 thousand which is slightly below year to date budget of R 67 thousand. An unfavourable variance of R 23 thousand is observed.

### **Interest on investment**

Interest on investment is interest received when the Municipality makes cash investments. Interest on investment is R 1.61 million, slightly below year to date budget of R 1.66 million. An unfavourable variance of R 50 thousand is observed.

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

No fines, penalties and forfeits have been recorded. An unfavourable variance of R 33 thousand is observed.

### **Transfers and subsidies**

Transfers and subsidies (grants) include amounts gazetted as per DoRA, 2020, Transfers and subsidies are revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are received as per transfer schedule issued by National Treasury.

Transfers and subsidies are R 229 million, which is above year to date budget of R 184 million.

### **Other revenue**

Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, Other revenue is R 8 thousand, which is below year to date budget of R 300 thousand. An unfavorable variance of 290 thousand is observed.

## 1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
<b>Expenditure By Type</b>										
Employee related costs		219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of councillors		8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	4 411	(4 411)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	15 721	20 962	(5 240)	-25%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	4 216	5 513	7 441	(1 928)	-26%	23 552
Other materials		14 685	8 590	7 200	-	2 430	2 524	(94)	-4%	7 200
Contracted services		245 654	139 217	169 246	30 181	57 424	49 405	8 020	16%	169 246
Transfers and subsidies		6 401	10 852	13 202	230	5 548	4 105	1 443	35%	13 202
Other expenditure		102 673	75 949	91 360	6 838	31 550	27 122	4 428	16%	91 360
Losses		37	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>1%</b>	<b>615 985</b>

The year to date actual indicates spending of **R 195 million** for four months. The total expenditure to date represents 32% the operational budget.

OPERATING EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Employee related costs	223 466 047	225 466 047	74 034 242
Remuneration of councillors	8 350 456	8 350 456	2 861 907
Debt impairment	11 000 000	14 723 000	-
Depreciation & asset impairment	62 885 694	62 885 694	15 721 425
Finance charges	-	-	-
Bulk purchases	23 552 113	23 552 113	5 513 432
Other materials	8 590 000	7 820 000	2 429 770
Contracted services	139 216 858	166 965 858	57 424 432
Transfers and subsidies	10 852 000	13 752 000	5 547 752
Other expenditure	75 949 027	90 770 027	31 550 311
Loss on disposal of PPE			
<b>Total Operating Expenditure</b>	<b>563 862 195</b>	<b>614 285 195</b>	<b>195 083 272</b>

### Employee Related Costs

Employee related costs is R 74 million, the year to date budget is R 74.8 million, a favorable variance of R 800 thousand is observed.

### Remuneration of Councilors

Remuneration of Councilors is R 2.8 million, the year to date budget is 2.7 million, an unfavorable variance of R 78 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

## Depreciation

This is non-cash item budgeted for as per the stipulation of the accounting standards. Depreciation is R 15 million. The year to date budget is 20.9 million, a favorable variance of R 5.2 million is observed.

## Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. Bulk purchases water is R 4.2 million. The year to date budget is 7.4 million, a favorable variance of R 1.9 million is observed.

## Other Materials

Other materials - is R 2.4 million, the year to date is R 2.5 million, a favourable variance of R 94 thousand is observed

## Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. Contracted services is R 57 million which is above year to date budget of R 49.4 million, an unfavourable variance of R 8 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)

## Transfers and subsidies paid

Transfers and subsidies is R 5.5 million, the year to date budget is R 4.1 million, an unfavourable variance of 1.4 million is observed.

## Other expenditure

Other expenditure is R 31.5 million, year to date budget is R 27 million, an unfavourable variance of R 4.4 million is observed.

## Operating Grants Expenditure Performance

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

CONDITIONAL OPERATING GRANTS EXPENDITURE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Finance Management	1 200 000	1 200 000	-
EPWP Incentive	9 261 000	9 261 000	3 363 079
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	4 801
<b>Total Operating Grant Expenditure</b>	<b>12 372 000</b>	<b>12 372 000</b>	<b>3 367 880</b>

## Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	4 521	10 779	13 789	(3 010)	-22%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	44	67	(23)	-34%	200
Interest earned - external investments		4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Interest earned - outstanding debtors		27	-	-	3	10	-	10	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	0	0	33	(33)	-99%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	-	229 798	184 025	45 773	25%	576 644
Other revenue		1 045	900	900	2	8	300	(292)	-97%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	5 730	245 504	203 594	41 909	21%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of councillors		8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	4 411	(4 411)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	15 721	20 962	(5 240)	-25%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	4 216	5 513	7 441	(1 928)	-26%	23 552
Other materials		14 685	8 590	7 200	-	2 430	2 524	(94)	-4%	7 200
Contracted services		245 654	139 217	168 696	30 181	57 424	49 405	8 020	16%	168 696
Transfers and subsidies		6 401	10 852	13 752	230	5 548	4 105	1 443	35%	13 752
Other expenditure		102 673	75 949	91 360	6 838	31 550	27 122	4 428	16%	91 360
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	615 985	61 698	195 083	193 642	1 441	1%	615 985
Surplus/(Deficit)		(176 847)	10 066	19 366	(55 968)	50 420	9 952	40 469	0	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	444 068	-	-	148 023	(148 023)	(0)	444 068
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434

## 1.6 CAPITAL EXPENDITURE AND FUNDING

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

- Government Grants
- Internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	454 134 250	465 134 250	156 902 651
Total Capital Financing	454 134 250	465 134 250	156 902 651

The capital expenditure amounts to **R 156 million** which is 34 % of the capital budget, after a period of four months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	223 984 000	101 252 854
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	28 852 373
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	26 335 743
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	
Sports Infrastructure Grant	5 588 000	5 588 000	
KwaMajomela Manufacturing	6 613 000	6 613 000	
Indonsa Grant	974 000	974 000	6 200
Other Assets	9 092 250	20 092 250	455 481
<b>Total Operating Expenditure</b>	<b>454 134 250</b>	<b>465 134 250</b>	<b>156 902 651</b>

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

CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	223 984 000	115 900 245
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	33 112 247
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	30 132 648
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	
Sports Infrastructure Grant	5 588 000	5 588 000	
KwaMajomela Manufacturing	6 613 000	6 613 000	
<b>Total Capital Grant Expenditure</b>	<b>444 068 000</b>	<b>444 068 000</b>	<b>179 145 139</b>

**MIG** is sitting at 52%, **RBIG** at 33%, **WSIG** at 29% and **RAMS** at 0%

## Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	21 735	173	455	6 411	(5 955)	-93%	21 735
Executive and council		-	-	3 500	-	-	700	(700)	-100%	3 500
Finance and administration		1 241	14 530	18 235	173	455	5 711	(5 255)	-92%	18 235
Internal audit								-		
<b>Community and public safety</b>		-	974	847	-	6	308	(302)	-98%	847
Community and social services		-	974	847	-	6	308	(302)	-98%	847
Sport and recreation								-		
Public safety								-		
Housing								-		
Health								-		
<b>Economic and environmental services</b>		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Planning and development		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Road transport								-		
Environmental protection								-		
<b>Trading services</b>		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Energy sources								-		
Water management		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Waste water management		-	-	-	-	-	-	-		-
Waste management								-		
<b>Other</b>		-	150	130	-	-	47	(47)	-100%	130
<b>Total Capital Expenditure - Functional Classification</b>	3	418 865	454 134	405 899	42 474	156 903	145 680	11 223	8%	405 899

## 1.7 IN-YEAR BUDGET TABLES

The following part of in-year reporting presented below focuses on monthly budget statement tables as required in terms of regulation 31 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 budget, MTREF, Actual operating expenditure and actual capital expenditure as implemented by the Accounting officer in terms of S62 of the MFMA. Below are tables as per Schedule C for September 2020.

### Table C1 – Monthly Budget Statement Summary



DC26 Zululand - Table C1 Monthly Budget Statement Summary - M04 October

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	5 378	14 018	17 502	(3 485)	-20%	52 507
Investment revenue	4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Transfers and subsidies	485 800	515 221	576 644	–	229 798	184 025	45 773	25%	576 644
Other own revenue	1 236	1 200	1 200	20	73	400	(327)	-82%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>5 730</b>	<b>245 504</b>	<b>203 594</b>	<b>41 909</b>	<b>21%</b>	<b>635 351</b>
Employee costs	219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of Councillors	8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	–	15 721	20 962	(5 240)	-25%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	30 752	4 216	7 943	9 965	(2 022)	-20%	30 752
Transfers and subsidies	6 401	10 852	13 202	230	5 548	4 105	1 443	35%	13 202
Other expenditure	360 116	226 166	275 329	37 018	88 975	80 938	8 036	10%	275 329
<b>Total Expenditure</b>	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>1%</b>	<b>615 985</b>
<b>Surplus/(Deficit)</b>	<b>(176 847)</b>	<b>10 066</b>	<b>19 366</b>	<b>(55 968)</b>	<b>50 420</b>	<b>9 952</b>	<b>40 469</b>	<b>407%</b>	<b>19 366</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	–	–	148 023	### ### "	-100%	444 068
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	8 360	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
Capital transfers recognised	415 596	445 042	386 993	42 301	156 447	140 607	15 840	11%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	173	455	5 073	(4 617)	-91%	18 906
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Financial position</b>									
Total current assets	106 612	117 837	187 261		86 159				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 079 179				4 576 007
Total current liabilities	216 914	138 612	214 612		362 222				214 612
Total non current liabilities	55 198	45 000	45 000		55 198				45 000
Community wealth/Equity	3 577 492	4 564 843	4 499 033		3 625 961				4 499 033
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	518 265	(119 712)	(266 481)	172 755	439 236	254%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(42 474)	(110 236)	(150 278)	(40 042)	27%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	(903)	75%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>8 866</b>	<b>111 291</b>	<b>76 932</b>	<b>–</b>	<b>(364 728)</b>	<b>21 273</b>	<b>386 001</b>	<b>1815%</b>	<b>63 819</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154
<b>Creditors Age Analysis</b>									
Total Creditors	6 047	20 339	611	159	–	–	–	–	27 156

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	577 260	349	229 150	184 230	44 919	24%	577 260
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		471 993	515 837	577 260	349	229 150	184 230	44 919	24%	577 260
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		2 507	1 911	1 911	-	10	637	(627)	-98%	1 911
Community and social services		2 507	1 911	1 911	-	-	637	(637)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	10	-	10	#DIV/0!	-
<i><b>Economic and environmental services</b></i>		9 054	8 996	8 996	-	-	2 999	(2 999)	-100%	8 996
Planning and development		9 054	8 996	8 996	-	-	2 999	(2 999)	-100%	8 996
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i><b>Trading services</b></i>		546 165	491 252	491 252	5 381	16 344	163 751	(147 407)	-90%	491 252
Energy sources		-	-	-	-	-	-	-		-
Water management		535 708	480 113	480 113	4 524	13 106	160 038	(146 932)	-92%	480 113
Waste water management		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Waste management		-	-	-	-	-	-	-		-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	1 029 719	1 017 996	1 079 419	5 730	245 504	351 617	(106 113)	-30%	1 079 419
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		213 844	247 966	273 852	15 745	77 566	86 299	(8 733)	-10%	273 852
Executive and council		40 055	36 873	42 492	4 264	17 482	13 270	4 212	32%	42 492
Finance and administration		173 789	211 093	231 360	11 481	60 084	73 029	(12 945)	-18%	231 360
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		18 249	22 844	22 844	1 171	4 851	7 550	(2 698)	-36%	22 844
Community and social services		7 397	11 158	11 158	293	1 195	3 666	(2 471)	-67%	11 158
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		10 852	11 686	11 686	878	3 656	3 884	(227)	-6%	11 686
<i><b>Economic and environmental services</b></i>		25 798	20 502	21 512	1 514	5 416	6 754	(1 337)	-20%	21 512
Planning and development		25 798	20 502	21 512	1 514	5 416	6 754	(1 337)	-20%	21 512
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i><b>Trading services</b></i>		440 701	264 596	289 123	42 659	104 928	90 420	14 508	16%	289 123
Energy sources		(655)	-	-	-	-	-	-		-
Water management		437 731	260 968	285 495	42 370	103 751	89 211	14 540	16%	285 495
Waste water management		3 625	3 628	3 628	289	1 176	1 209	(32)	-3%	3 628
Waste management		-	-	-	-	-	-	-		-
<i><b>Other</b></i>		7 762	7 954	8 654	610	2 322	2 621	(298)	-11%	8 654
<b>Total Expenditure - Functional</b>	3	706 354	563 862	615 985	61 698	195 083	193 642	1 441	1%	615 985
<b>Surplus/ (Deficit) for the year</b>		323 365	454 134	463 434	(55 968)	50 420	157 974	(107 554)	-68%	463 434

**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) - M04 October**

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	-	-	133	(133)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	349	229 150	182 234	46 915	25.7%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	-	10	4 704	(4 694)	-99.8%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	-	2 316	147 043	(144 727)	-98.4%	441 128
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		37 542	41 368	41 368	4 524	10 790	13 789	(3 000)	-21.8%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	857	3 238	3 713	(475)	-12.8%	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	1 079 419	5 730	245 504	351 617	(106 113)	-30.2%	1 079 419
Expenditure by Vote	1									
Vote 01 - Council		40 055	36 873	42 492	4 264	17 482	13 270	4 212	31.7%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 247	8 033	30 474	27 097	3 377	12.5%	89 247
Vote 03 - Finance		76 225	132 382	137 549	3 484	30 114	44 706	(14 593)	-32.6%	137 549
Vote 04 - Community Development		35 330	42 919	45 587	2 554	9 341	14 509	(5 169)	-35.6%	45 587
Vote 05 - Planning & Wsa		38 981	29 958	30 968	821	2 888	9 958	(7 071)	-71.0%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	228	1 044	640	404	63.1%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	4 297	17 198	12 486	4 711	37.7%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	37 728	85 367	69 766	15 601	22.4%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	289	1 176	1 209	(32)	-2.7%	3 628
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		(655)	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	706 354	563 862	615 985	61 698	195 083	193 642	1 441	0.7%	615 985
Surplus/ (Deficit) for the year	2	323 365	454 134	463 434	(55 968)	50 420	157 974	(107 554)	-68.1%	463 434

**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) - M04 October

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	4 521	10 779	13 789	(3 010)	-22%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	44	67	(23)	-34%	200
Interest earned - external investments		4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Interest earned - outstanding debtors		27	-	-	3	10	-	10	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	0	0	33	(33)	-99%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	-	229 798	184 025	45 773	25%	576 644
Other revenue		1 045	900	900	2	8	300	(292)	-97%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	5 730	245 504	203 594	41 909	21%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of councillors		8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	4 411	(4 411)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	-	15 721	20 962	(5 240)	-25%	62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	4 216	5 513	7 441	(1 928)	-26%	23 552
Other materials		14 685	8 590	7 200	-	2 430	2 524	(94)	-4%	7 200
Contracted services		245 654	139 217	169 246	30 181	57 424	49 405	8 020	16%	169 246
Transfers and subsidies		6 401	10 852	13 202	230	5 548	4 105	1 443	35%	13 202
Other expenditure		102 673	75 949	91 360	6 838	31 550	27 122	4 428	16%	91 360
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	615 985	61 698	195 083	193 642	1 441	1%	615 985
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(176 847)	10 066	19 366	(55 968)	50 420	9 952	40 469	0	19 366
(National / Provincial and District)		491 852	444 068	444 068	-	-	148 023	(148 023)	(0)	444 068
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 434	(55 968)	50 420	157 974			463 434

## 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) - M04 October

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	3 500	-	-	700	(700)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	-	-	2 606	(2 606)	-100%	7 443
Vote 03 - Finance		686	1 222	6 063	173	455	1 386	(931)	-67%	6 063
Vote 04 - Community Development		-	13 175	11 457	-	6	4 163	(4 156)	-100%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	42 301	156 441	136 445	19 996	15%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	380	(380)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	418 865	454 134	405 899	42 474	156 903	145 680	11 223	8%	405 899
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	21 735	173	455	6 411	(5 955)	-93%	21 735
Executive and council		-	-	3 500	-	-	700	(700)	-100%	3 500
Finance and administration		1 241	14 530	18 235	173	455	5 711	(5 255)	-92%	18 235
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	974	847	-	6	308	(302)	-98%	847
Community and social services		-	974	847	-	6	308	(302)	-98%	847
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Planning and development		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	150	130	-	-	47	(47)	-100%	130
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Funded by:</b>										
National Government		407 237	431 867	375 537	42 301	156 441	136 445	19 996	15%	375 537
Provincial Government		8 360	13 175	11 457	-	6	4 163	(4 156)	-100%	11 457
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		415 596	445 042	386 993	42 301	156 447	140 607	15 840	11%	386 993
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 269	9 092	18 906	173	455	5 073	(4 617)	-91%	18 906
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>

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

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

### DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	66 156	51 044	66 156
Call investment deposits		–	–	–	(75 000)	–
Consumer debtors		60 931	35 404	35 404	71 786	35 404
Other debtors		28 890	11 467	81 702	33 046	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 284	4 000
<b>Total current assets</b>		<b>106 612</b>	<b>117 837</b>	<b>187 261</b>	<b>86 159</b>	<b>187 261</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 557 118	4 079 164	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 576 007</b>	<b>4 079 179</b>	<b>4 576 007</b>
<b>TOTAL ASSETS</b>		<b>4 044 610</b>	<b>4 742 079</b>	<b>4 763 268</b>	<b>4 165 338</b>	<b>4 763 268</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 617	3 612
Trade and other payables		202 428	120 000	211 000	347 731	211 000
Provisions		10 874	15 000	–	10 874	–
<b>Total current liabilities</b>		<b>216 914</b>	<b>138 612</b>	<b>214 612</b>	<b>362 222</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
<b>Total non current liabilities</b>		<b>55 198</b>	<b>45 000</b>	<b>45 000</b>	<b>55 198</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>272 112</b>	<b>183 612</b>	<b>259 612</b>	<b>417 420</b>	<b>259 612</b>
<b>NET ASSETS</b>	2	<b>3 772 499</b>	<b>4 558 467</b>	<b>4 503 656</b>	<b>3 747 919</b>	<b>4 503 656</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 577 492	4 564 843	4 499 033	3 625 961	4 499 033
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 577 492</b>	<b>4 564 843</b>	<b>4 499 033</b>	<b>3 625 961</b>	<b>4 499 033</b>

## MBRR Table C6 - Monthly Budget Statement Financial Position

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

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

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	2 345	4 974	8 710	(3 736)	-43%	26 130
Other revenue		-	128 130	-	(45 543)	(146 338)	-	(146 338)	#DIV/0!	-
Transfers and Subsidies - Operational		-	515 221	576 644	-	-	192 215	(192 215)	-100%	576 644
Transfers and Subsidies - Capital		-	444 068	444 068	31 650	111 650	148 023	(36 373)	-25%	444 068
Interest		-	5 000	5 000	-	-	1 667	(1 667)	-100%	5 000
Dividends								-		
<b>Payments</b>										
Suppliers and employees		-	(564 134)	(519 725)	(108 164)	(236 766)	(173 242)	63 525	-37%	(519 725)
Finance charges								-		
Transfers and Grants		-	-	(13 852)	-	-	(4 617)	(4 617)	100%	(13 852)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	528 285	518 265	(119 712)	(266 481)	172 755	439 236	254%	518 265
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	14 300	-	-	4 767	(4 767)	-100%	14 300
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(454 134)	(465 134)	(42 474)	(110 236)	(155 045)	(44 808)	29%	(465 134)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(439 834)	(450 834)	(42 474)	(110 236)	(150 278)	(40 042)	27%	(450 834)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	903	-75%	(3 612)
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	(903)	75%	(3 612)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(3 612)	84 838	63 819	(162 487)	(377 018)	21 273			63 819
Cash/cash equivalents at beginning:		12 478	26 452	13 113		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	76 932		(364 728)	21 273			63 819

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 DEBTORS ANALYSIS

#### Debtors age analysis as at 30 September 2020

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	13 279	4 755	1 859	2 444	827	1 107	7 545	71 444	103 260	83 367				
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	1 829	691	574	551	550	532	2 792	26 037	33 557	30 463				
Receivables from Exchange Transactions - Waste Management	1600									-	-				
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-				
Interest on Arrear Debtor Accounts	1810	5	2	3	3	3	2	3	177	198	188				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-				
Other	1900	23	11	7	3	3	0	0	4	52	11				
Total By Income Source	2000	15 136	5 459	2 443	3 002	1 383	1 641	10 340	97 662	137 067	114 029	-	-	-	
2019/20 - totals only															
										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	2 584	726	182	243	186	156	742	7 070	11 890	8 398				
Commercial	2300	3 090	845	427	469	269	320	1 720	7 988	15 127	10 766				
Households	2400	9 463	3 888	1 834	2 290	928	1 166	7 878	82 604	110 050	94 865				
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	15 136	5 459	2 443	3 002	1 383	1 641	10 340	97 662	137 067	114 029	-	-	-	

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

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2020/21											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8 548	9 370	4 528	1 773	2 409	802	7 537	72 032	107 000	84 554			
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	1 875	646	603	547	536	523	2 829	26 336	33 895	30 771			
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810	6	2	2	3	3	3	5	177	201	191			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	28	7	7	7	3	0	0	4	58	15			
Total By Income Source	2000	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154	115 530	-	-	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 724	908	587	137	240	168	710	7 156	12 630	8 412			
Commercial	2300	2 683	2 280	788	411	442	247	1 653	7 731	16 234	10 484			
Households	2400	5 051	6 838	3 766	1 781	2 270	914	8 008	83 661	112 289	96 634			
Other	2500									-	-			
Total By Customer Group	2600	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154	115 530	-	-	

Consumer Debtors are increasing, they went up from R 137 million as at 30 September 2020 to R 141 million as at 31 October 2020, a R 4 million increase is observed. The municipality is not collecting everything it is billing.



## 2.2 CREDITORS ANALYSIS

### Creditors age analysis as at 30 September 2020

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	21 078	611	193						21 881	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>21 078</b>	<b>611</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 881</b>	<b>-</b>

### Creditors age analysis as at 31 October 2020

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	6 047	20 339	611	159					27 156	
Auditor General	0800									-	
Other	0900									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 047</b>	<b>20 339</b>	<b>611</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27 156</b>	<b>-</b>

Creditors are increasing, they went up from R 21 million as at 30 September 2020 to R 27 million as at 31 October 2020, a R 6 million increase is observed.

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 30 September 2020

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 Tracker	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Tracker	Yes	Fixed	4.75	N/A	N/A	N/A	35 000				35 000
														-
														-
<b>Municipality sub-total</b>										260 000	-	(225 000)	-	35 000
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									260 000		(225 000)	-	35 000

### Investments as at 31 October 2020

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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 Tracker	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Tracker	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
														-
														-
														-
														-
<b>Municipality sub-total</b>										260 000	-	(260 000)	-	-
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									260 000		(260 000)	-	-

Investments have decreased from R 35 million as 30 September 2020 to Nil as at 31 October 2020; therefore the municipality is currently not generating any interest on investments.

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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	–	229 798	183 388	46 410	25.3%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	–	226 282	179 901	46 381	25.8%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	2 316	3 087	(771)	-25.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	–	1 200	400	800	200.0%	1 200
Municipal Disaster Relief Grant	3	596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	1 911	–	–	637	(637)	-100.0%	1 911
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)	4	4 361	1 911	1 911	–	–	637	(637)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	576 644	–	229 798	184 025	45 773	24.9%	576 644
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	431 867	–	–	143 956	(143 956)	-100.0%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	223 984	–	–	74 661	(74 661)	-100.0%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	–	–	33 333	(33 333)	-100.0%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	794	(794)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	–	–	35 167	(35 167)	-100.0%	105 500
<b>Provincial Government:</b>		8 360	12 201	12 201	–	–	4 067	(4 067)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	4 067	(4 067)	-100.0%	12 201
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	444 068	–	–	148 023	(148 023)	-100.0%	444 068
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	1 020 712	–	229 798	332 048	(102 250)	-30.8%	1 020 712

Grants are received as per transfer schedule; the next transfer is expected in December 2020.

## Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		627 604	488 940	535 640	61 608	178 932	167 942	10 991	6.5%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 929	60 751	175 569	164 410	11 159	6.8%	524 929
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	857	3 363	3 087	276	8.9%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	–	–	392	(392)	-100.0%	1 200
Municipal Disaster Relief Grant		596	120	250	–	–	52	(52)	-100.0%	250
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		3 577	937	2 637	2	5	296	(291)	-98.4%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	2	5	296	(291)	-98.4%	2 637
Tourism Events		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	–	–	88	389	–	389	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		631 181	489 877	538 277	61 610	178 937	168 238	10 699	6.4%	538 277
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		407 237	431 867	375 537	42 301	156 441	136 445	19 996	14.7%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	22 810	101 253	70 766	30 487	43.1%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	12 868	28 852	31 594	(2 742)	-8.7%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	753	(753)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	6 623	26 336	33 332	(6 996)	-21.0%	91 739
<b>Provincial Government:</b>		8 360	13 175	11 457	–	6	4 163	(4 156)	-99.9%	11 457
Specify (Add grant description)		8 360	13 175	11 457	–	6	4 163	(4 156)	-99.9%	11 457
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		415 596	445 042	386 993	42 301	156 447	140 607	15 840	11.3%	386 993
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1 046 777	934 919	925 270	103 911	335 384	308 845	26 539	8.6%	925 270

Most conditional grant expenditure is on track, the variance between year to date actual and year to date budget is minimal. MIG actual expenditure is above year to date budget with over R 30 million, MIG might be fully spent before the end of the financial year.

## Roll-overs Expenditure

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

No roll-over expenditure has been incurred.

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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	44	165	149	16	10%	448
Medical Aid Contributions		251	267	267	7	27	89	(62)	-69%	267
Motor Vehicle Allowance		1 903	1 818	1 818	162	649	606	43	7%	1 818
Cellphone Allowance		658	653	653	58	231	218	14	6%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	448	1 790	1 721	68	4%	5 164
<b>Sub Total - Councillors</b>		<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>719</b>	<b>2 862</b>	<b>2 784</b>	<b>78</b>	<b>3%</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	1 003	2 333	2 147	186	9%	6 442
Pension and UIF Contributions		2	64	64	1	2	21	(19)	-89%	64
Medical Aid Contributions		131	144	144	9	34	48	(14)	-29%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	259	601	520	81	16%	1 559
Cellphone Allowance		64	68	68	10	24	23	1	4%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	41	96	88	8	9%	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>1 322</b>	<b>3 090</b>	<b>2 847</b>	<b>243</b>	<b>9%</b>	<b>8 541</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		135 668	151 005	151 005	12 420	48 884	50 335	(1 452)	-3%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 644	6 059	6 578	(519)	-8%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 041	4 076	3 829	246	6%	11 488
Overtime		(2)	–	–	1	15	–	15	#DIV/0!	–
Performance Bonus		9 291	10 851	10 851	746	3 251	3 617	(366)	-10%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	591	2 338	2 142	196	9%	6 425
Cellphone Allowance		506	517	517	43	172	172	(0)	0%	517
Housing Allowances		1 142	1 164	1 164	100	398	388	10	3%	1 164
Other benefits and allowances		12 363	9 042	11 042	1 307	5 137	3 414	1 722	50%	11 042
Payments in lieu of leave		5 465	–	–	220	227	–	227	#DIV/0!	–
Long service awards		1 429	–	–	81	388	–	388	#DIV/0!	–
Post-retirement benefit obligations	2	10 617	4 700	4 700	–	–	1 567	(1 567)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>		<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>18 192</b>	<b>70 944</b>	<b>72 042</b>	<b>(1 098)</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>20 233</b>	<b>76 896</b>	<b>77 673</b>	<b>(777)</b>	<b>-1%</b>	<b>233 817</b>

<b>Unpaid salary, allowances &amp; benefits in arrears:</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>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		228 345	231 817	233 817	20 233	76 896	77 673	(777)	-1%	233 817
<b>% increase</b>	4		1.5%	2.4%						2.4%
<b>TOTAL MANAGERS AND STAFF</b>		219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466

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

## DC26 Zululand - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Adjusted Budget	YearTD actual	YearTD budget	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>							
	Service charges - water revenue	41 368	10 779	13 789	(3 010)	-22%	Service charges – Water revenue is amounts billed on customers for water used, service charges – water revenue is R 10.7 million, which is below year to date budget of R 13.7 million. An unfavourable variance of R 3 million is observed.	Most of the consumers are billed on estimate, because there are no meters. 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 - sanitation revenue	11 140	3 238	3 713	(475)	-13%	Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, service charges – Sanitation revenue is R 3.2 million which is slightly below year to date budget of R 3.7 million. An unfavourable variance of R 500 thousand is observed.	Sewer charge is fixed, but businesses and government are charged an additional sewer excess if they use more than 40k 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.
	Rental of facilities and equipment	200	44	67	(23)	-34%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. Rental of facilities is R 44 thousand which is slightly below year to date budget of R 67 thousand. An unfavourable variance of R 23 thousand is observed.	There has been under-billing for the first 3 months of the financial year (July-Sep) due to change from manual invoices to system generated invoices. Journal will be done to correct rent billing. Budget was overstated, monthly billing per month is R 14 914, adjustment will be done on the adjustment budget
	Interest earned - external investments	5 000	1 615	1 667	(51)	-3%	Interest on investment is interest received when the Municipality makes cash investments. Interest on investment is R 1.61 million, slightly below year to date budget of R 1.66 million. An unfavourable variance of R 50 thousand is observed.	The municipality will maintain its investment portfolio
	Interest earned - outstanding debtors	–	10	–	10			budget allocation will be allocated on the adjustment budget
	Fines, penalties and forfeits	100	0	33	(33)	-99%	This amount includes licensing fee and deposit forfeits. No fines, penalties and forfeits have been recorded. An unfavourable variance of R 33 thousand is observed.	there was over budgeting of fines, penalties and forfeits, adjustment will be done on the adjustment budget
	Licences and permits	–	10	–	10			
	Transfers and subsidies	576 644	229 798	184 025	45 773	25%	Transfers and subsidies (grants) include amounts gazetted as per DoRA, 2020. Transfers and subsidies are revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are received as per transfer schedule issued by National Treasury. Transfers and subsidies are R 229 million, which is above year to date budget of R 184 million.	The municipality will ensure compliance with grant conditions that must be met before next transfer is made by National Treasury
	Other revenue	900	8	300	(292)	-97%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive. Other revenue is R 8 thousand, which is below year to date budget of R 300 thousand. An unfavourable variance of 290 thousand is observed.	The municipality has opted to no longer sell tender documents, tender documents will be uploaded on the municipal website and available for download to suppliers. Adjustment will be done on adjustment budget
2	<b>Expenditure By Type</b>							
	Employee related costs	225 466	74 034	74 889	(855)	-1%	Employee related costs is R 74 million, the year to date budget is R 74.8 million, a favorable variance of R 800 thousand is observed.	no corrective steps are required
	Remuneration of councillors	8 350	2 862	2 784	78	3%	Remuneration of Councillors is R 2.8 million, the year to date budget	no corrective steps are required
	Debt impairment	14 723	–	4 411	(4 411)	-100%	This is the provision for doubtful debts as a result of a non-collection.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	62 886	15 721	20 962	(5 240)	-25%	This is non-cash item budgeted for as per the stipulation of the accounting standards. Depreciation is R 15 million. The year to date budget is 20.9 million, a favorable variance of R 5.2 million is observed.	Depreciation is posted quarterly
	Finance charges	–	–	–	–			
	Bulk purchases	23 552	5 513	7 441	(1 928)	-26%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. Bulk purchases water is R 4.2 million. The year to date budget is 7.4 million, a favorable variance of R 1.9 million is observed.	
	Other materials	7 200	2 430	2 524	(94)	-4%	Other materials - is R 2.4 million, the year to date is R 2.5 million, a favourable variance of R 94 thousand is observed	
	Contracted services	169 246	57 424	49 405	8 020	16%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. Contracted services is R 57 million which is above year to date budget of R 49.4 million, an unfavourable variance of R 8 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	13 202	5 548	4 105	1 443	35%	Transfers and subsidies is R 5.5 million, the year to date budget is R 4.1 million, an unfavourable variance of 1.4 million is observed.	
	Other expenditure	91 360	31 550	27 122	4 428	16%	Other expenditure is R 31.5 million, year to date budget is R 27 million, an unfavourable variance of R 4.4 million is observed.	
3	<b>Capital Expenditure</b>							
	Vote 01 - Council	3 500	–	700	(700)	-100%	Procurement process	
	Vote 02 - Corporate Services	7 443	–	2 606	(2 606)	-100%	Procurement process	
	Vote 03 - Finance	6 063	455	1 386	(931)	-67%	Procurement process for meter	
	Vote 04 - Community Development	11 457	6	4 163	(4 156)	-100%	Procurement process for Kwamajomela project	
	Vote 05 - Planning & Wsa	375 537	156 441	136 445	19 996	15%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services	–	–	–	–			
	Vote 07 - Water Purification	–	–	–	–			
	Vote 08 - Water Distribution	1 900	–	380	(380)	-100%	Procurement process	
	Vote 09 - Waste Water	–	–	–	–			
4	<b>Financial Position</b>							
	Client elected not to populate this sheet							
5	<b>Cash Flow</b>							
	Client elected not to populate this sheet							
6	<b>Measureable performance</b>							
	Client elected not to populate this sheet							
7	<b>Municipal Entities</b>							
	Client elected not to populate this sheet							



## 2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.9 CAPITAL PROGRAMME PERFORMANCE

### Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	–		178 208	–		
December	44 104	37 845	32 527	–		210 735	–		
January	10 460	37 845	32 527	–		243 262	–		
February	42 909	37 845	32 527	–		275 790	–		
March	21 893	37 845	32 527	–		308 317	–		
April	27 545	37 845	32 527	–		340 845	–		
May	30 209	37 845	32 527	–		373 372	–		
June	52 360	37 845	32 527	–		405 899	–		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>405 899</b>	<b>156 903</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 - M04 October

[illegible]



Building Plan Offices							-			
Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-		-	
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
<b>Intangible Assets</b>	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
<b>Computer Equipment</b>	458	5 222	6 321	173	455	1 977	1 521	77.0%	6 321	
Computer Equipment	458	5 222	6 321	173	455	1 977	1 521	77.0%	6 321	
<b>Furniture and Office Equipment</b>	82	120	104	-	-	38	38	100.0%	104	
Furniture and Office Equipment	82	120	104	-	-	38	38	100.0%	104	
<b>Machinery and Equipment</b>	688	1 124	2 877	-	6	735	729	99.2%	2 877	
Machinery and Equipment	688	1 124	2 877	-	6	735	729	99.2%	2 877	
<b>Transport Assets</b>	8 360	2 600	2 861	-	-	941	941	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	941	941	100.0%	2 861	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land							-			
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
<b>Total Capital Expenditure on new assets</b>	1	418 865	454 134	405 899	42 474	156 903	145 680	(11 223)	-7.7%	405 899

## 2.10 OTHER SUPPORTING DOCUMENTS

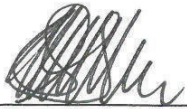
No other financial information outside of information contained in Schedule C is available

## 2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

## QUALITY CERTIFICATE

I, **S.P. Mosia**, Acting 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.



S.P. Mosia  
Acting Municipal Manager  
Zululand District Municipality (DC26)

Date: 13/11/2020

# Municipal In-year reports & supporting tables

mSCOA Version 6.4

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**Accountability**

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**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

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### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

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



## DC26 Zululand - Contact Information

### A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

### B. CONTACT INFORMATION

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

### C. POLITICAL LEADERSHIP

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

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

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

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

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

<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	6506290407089
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	7212135329088
Title	Mr
Name	S.P. Mosia
Telephone number	0358745500
Cell number	0766744587
Fax number	035 874 5589
E-mail address	smosia@zululand.org.za

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

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

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

Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
Telephone number	0358745500	Telephone number	035 874 5506
Cell number	076 516 9879	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	nlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8605195523087	ID Number	6404041006089
Title	Mr	Title	Mrs
Name	Lungisani Buthelezi	Name	Thenjiwe Sibiya
Telephone number	035 874 5648	Telephone number	035 874 5614
Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
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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 - M04 October**

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	5 378	14 018	17 502	(3 485)	-20%	52 507
Investment revenue	4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Transfers and subsidies	485 800	515 221	576 644	–	229 798	184 025	45 773	25%	576 644
Other own revenue	1 236	1 200	1 200	20	73	400	(327)	-82%	1 200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>529 507</b>	<b>573 928</b>	<b>635 351</b>	<b>5 730</b>	<b>245 504</b>	<b>203 594</b>	<b>41 909</b>	<b>21%</b>	<b>635 351</b>
Employee costs	219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of Councillors	8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	–	15 721	20 962	(5 240)	-25%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	30 752	4 216	7 943	9 965	(2 022)	-20%	30 752
Transfers and subsidies	6 401	10 852	13 202	230	5 548	4 105	1 443	35%	13 202
Other expenditure	360 116	226 166	275 329	37 018	88 975	80 938	8 036	10%	275 329
<b>Total Expenditure</b>	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>1%</b>	<b>615 985</b>
<b>Surplus/(Deficit)</b>	<b>(176 847)</b>	<b>10 066</b>	<b>19 366</b>	<b>(55 968)</b>	<b>50 420</b>	<b>9 952</b>	<b>40 469</b>	<b>407%</b>	<b>19 366</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	–	–	148 023	#### ####	-100%	444 068
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind only)	8 360	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
Capital transfers recognised	415 596	445 042	386 993	42 301	156 447	140 607	15 840	11%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	173	455	5 073	(4 617)	-91%	18 906
<b>Total sources of capital funds</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Financial position</b>									
Total current assets	106 612	117 837	187 261		86 159				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 079 179				4 576 007
Total current liabilities	216 914	138 612	214 612		362 222				214 612
Total non current liabilities	55 198	45 000	45 000		55 198				45 000
Community wealth/Equity	3 577 492	4 564 843	4 499 033		3 625 961				4 499 033
<b>Cash flows</b>									
Net cash from (used) operating	–	528 285	518 265	(119 712)	(266 481)	172 755	439 236	254%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(42 474)	(110 236)	(150 278)	(40 042)	27%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	(903)	75%	(3 612)
<b>Cash/cash equivalents at the month/year end</b>	<b>8 866</b>	<b>111 291</b>	<b>76 932</b>	<b>–</b>	<b>(364 728)</b>	<b>21 273</b>	<b>386 001</b>	<b>1815%</b>	<b>63 819</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154
<b>Creditors Age Analysis</b>									
Total Creditors	6 047	20 339	611	159	–	–	–	–	27 156

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b><u>Revenue - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>471 993</b>	<b>515 837</b>	<b>577 260</b>	<b>349</b>	<b>229 150</b>	<b>184 230</b>	<b>44 919</b>	<b>24%</b>	<b>577 260</b>
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	577 260	349	229 150	184 230	44 919	24%	577 260
Internal audit		–	–	–	–	–	–	–		–
<b><i>Community and public safety</i></b>		<b>2 507</b>	<b>1 911</b>	<b>1 911</b>	<b>–</b>	<b>10</b>	<b>637</b>	<b>(627)</b>	<b>-98%</b>	<b>1 911</b>
Community and social services		2 507	1 911	1 911	–	–	637	(637)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	10	–	10	#DIV/0!	–
<b><i>Economic and environmental services</i></b>		<b>9 054</b>	<b>8 996</b>	<b>8 996</b>	<b>–</b>	<b>–</b>	<b>2 999</b>	<b>(2 999)</b>	<b>-100%</b>	<b>8 996</b>
Planning and development		9 054	8 996	8 996	–	–	2 999	(2 999)	-100%	8 996
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b><i>Trading services</i></b>		<b>546 165</b>	<b>491 252</b>	<b>491 252</b>	<b>5 381</b>	<b>16 344</b>	<b>163 751</b>	<b>(147 407)</b>	<b>-90%</b>	<b>491 252</b>
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	480 113	4 524	13 106	160 038	(146 932)	-92%	480 113
Waste water management		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Waste management		–	–	–	–	–	–	–		–
<b><i>Other</i></b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>5 730</b>	<b>245 504</b>	<b>351 617</b>	<b>(106 113)</b>	<b>-30%</b>	<b>1 079 419</b>
<b><u>Expenditure - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>213 844</b>	<b>247 966</b>	<b>273 852</b>	<b>15 745</b>	<b>77 566</b>	<b>86 299</b>	<b>(8 733)</b>	<b>-10%</b>	<b>273 852</b>
Executive and council		40 055	36 873	42 492	4 264	17 482	13 270	4 212	32%	42 492
Finance and administration		173 789	211 093	231 360	11 481	60 084	73 029	(12 945)	-18%	231 360
Internal audit		–	–	–	–	–	–	–		–
<b><i>Community and public safety</i></b>		<b>18 249</b>	<b>22 844</b>	<b>22 844</b>	<b>1 171</b>	<b>4 851</b>	<b>7 550</b>	<b>(2 698)</b>	<b>-36%</b>	<b>22 844</b>
Community and social services		7 397	11 158	11 158	293	1 195	3 666	(2 471)	-67%	11 158
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 852	11 686	11 686	878	3 656	3 884	(227)	-6%	11 686
<b><i>Economic and environmental services</i></b>		<b>25 798</b>	<b>20 502</b>	<b>21 512</b>	<b>1 514</b>	<b>5 416</b>	<b>6 754</b>	<b>(1 337)</b>	<b>-20%</b>	<b>21 512</b>
Planning and development		25 798	20 502	21 512	1 514	5 416	6 754	(1 337)	-20%	21 512
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b><i>Trading services</i></b>		<b>440 701</b>	<b>264 596</b>	<b>289 123</b>	<b>42 659</b>	<b>104 928</b>	<b>90 420</b>	<b>14 508</b>	<b>16%</b>	<b>289 123</b>
Energy sources		(655)	–	–	–	–	–	–		–
Water management		437 731	260 968	285 495	42 370	103 751	89 211	14 540	16%	285 495
Waste water management		3 625	3 628	3 628	289	1 176	1 209	(32)	-3%	3 628
Waste management		–	–	–	–	–	–	–		–
<b><i>Other</i></b>		<b>7 762</b>	<b>7 954</b>	<b>8 654</b>	<b>610</b>	<b>2 322</b>	<b>2 621</b>	<b>(298)</b>	<b>-11%</b>	<b>8 654</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>1%</b>	<b>615 985</b>
<b>Surplus/ (Deficit) for the year</b>		<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68%</b>	<b>463 434</b>

**DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 Octobe**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		471 993	515 837	577 260	349	229 150	184 230	44 919	24%	577 260
Executive and council		-	-	-	-	-	-	-		-
Mayor and Council		-	-	-	-	-	-	-		-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-		-
Finance and administration		471 993	515 837	577 260	349	229 150	184 230	44 919	0	577 260
Administrative and Corporate Support		-	5 588	5 588	-	-	1 863	(1 863)	(0)	5 588
Asset Management								-		
Finance		471 647	509 849	571 272	349	229 150	182 234	46 915	0	571 272
Fleet Management								-		
Human Resources		346	400	400	-	-	133	(133)	(0)	400
Information Technology								-		
Legal Services								-		
Marketing, Customer Relations, Publicity and Media								-		
Co-ordination								-		
Property Services								-		
Risk Management								-		
Security Services								-		
Supply Chain Management								-		
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function										
Community and public safety		2 507	1 911	1 911	-	10	637	(627)	(0)	1 911
Community and social services		2 507	1 911	1 911	-	-	637	(637)	(0)	1 911
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums								-		
Child Care Facilities								-		
Community Halls and Facilities								-		
Consumer Protection								-		
Cultural Matters		1 911	1 911	1 911	-	-	637	(637)	(0)	1 911
Disaster Management		596	-	-	-	-	-	-		-
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives								-		
Literacy Programmes								-		
Media Services								-		
Museums and Art Galleries								-		
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		-	-	-	-	-	-	-		-
Beaches and Jetties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)								-		
Recreational Facilities								-		
Sports Grounds and Stadiums								-		
Public safety		-	-	-	-	-	-	-		-
Civil Defence								-		
Cleansing								-		
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection								-		
Licensing and Control of Animals								-		
Police Forces, Traffic and Street Parking Control								-		
Pounds								-		
Housing		-	-	-	-	-	-	-		-
Housing								-		
Informal Settlements								-		
Health		-	-	-	-	10	-	10	#DIV/0!	-
Ambulance								-		
Health Services		-	-	-	-	10	-	10	#DIV/0!	-
Laboratory Services								-		
Food Control								-		



Supply Chain Management						-		
Valuation Service						-		
Internal audit	-	-	-	-	-	-		-
Governance Function						-		
<b>Community and public safety</b>	<b>18 249</b>	<b>22 844</b>	<b>22 844</b>	<b>1 171</b>	<b>4 851</b>	<b>7 550</b>	<b>(2 698)</b>	<b>(0)</b> 22 844
Community and social services	7 397	11 158	11 158	293	1 195	3 666	(2 471)	(0) 11 158
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	267	1 081	1 577	(496)	(0) 4 782
Disaster Management	2 088	6 376	6 376	26	113	2 089	(1 975)	(0) 6 376
Education							-	
Indigenous and Customary Law							-	
Industrial Promotion							-	
Language Policy							-	
Libraries and Archives							-	
Literacy Programmes							-	
Media Services							-	
Museums and Art Galleries							-	
Population Development							-	
Provincial Cultural Matters							-	
Theatres							-	
Zoo's							-	
Sport and recreation	-	-	-	-	-	-	-	-
Beaches and Jetties							-	
Casinos, Racing, Gambling, Wagering							-	
Community Parks (including Nurseries)							-	
Recreational Facilities							-	
Sports Grounds and Stadiums							-	
Public safety	-	-	-	-	-	-	-	-
Civil Defence							-	
Cleansing							-	
Control of Public Nuisances							-	
Fencing and Fences							-	
Fire Fighting and Protection							-	
Licensing and Control of Animals							-	
Police Forces, Traffic and Street Parking Control							-	
Pounds							-	
Housing	-	-	-	-	-	-	-	-
Housing							-	
Informal Settlements							-	
Health	10 852	11 686	11 686	878	3 656	3 884	(227)	(0) 11 686
Ambulance							-	
Health Services	10 852	11 686	11 686	878	3 656	3 884	(227)	(0) 11 686
Laboratory Services							-	
Food Control							-	
Health Surveillance and Prevention of Communicable Diseases including immunizations							-	
Vector Control							-	
Chemical Safety							-	
<b>Economic and environmental services</b>	<b>25 798</b>	<b>20 502</b>	<b>21 512</b>	<b>1 514</b>	<b>5 416</b>	<b>6 754</b>	<b>(1 337)</b>	<b>(0)</b> 21 512
Planning and development	25 798	20 502	21 512	1 514	5 416	6 754	(1 337)	(0) 21 512
Billboards							-	
Corporate Wide Strategic Planning (IDPs, LED's)	8 719	9 526	9 526	810	2 671	3 114	(443)	(0) 9 526
Central City Improvement District							-	
Development Facilitation							-	
Economic Development/Planning	7 252	3 690	3 690	86	344	1 214	(870)	(0) 3 690
Regional Planning and Development							-	
Town Planning, Building Regulations and Enforcement, and City Engineer							-	
Project Management Unit							-	
Provincial Planning							-	
Support to Local Municipalities	9 827	7 286	8 296	617	2 401	2 425	(25)	(0) 8 296
Road transport	-	-	-	-	-	-	-	-
Public Transport							-	
Road and Traffic Regulation							-	
Roads							-	
Taxi Ranks							-	
Environmental protection	-	-	-	-	-	-	-	-
Biodiversity and Landscape							-	

Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control							-		
Soil Conservation							-		
<b>Trading services</b>	<b>440 701</b>	<b>264 596</b>	<b>289 123</b>	<b>42 659</b>	<b>104 928</b>	<b>90 420</b>	<b>14 508</b>	<b>0</b>	<b>289 123</b>
Energy sources	(655)	-	-	-	-	-	-		-
Electricity	(655)	-	-	-	-	-	-		-
Street Lighting and Signal Systems							-		
Nonelectric Energy							-		
Water management	<b>437 731</b>	<b>260 968</b>	<b>285 495</b>	<b>42 370</b>	<b>103 751</b>	<b>89 211</b>	<b>14 540</b>	<b>0</b>	<b>285 495</b>
Water Treatment	47 289	37 554	37 554	4 297	17 198	12 486	4 711	0	37 554
Water Distribution	390 443	223 415	247 942	38 073	86 554	76 725	9 829	0	247 942
Water Storage							-		
Waste water management	<b>3 625</b>	<b>3 628</b>	<b>3 628</b>	<b>289</b>	<b>1 176</b>	<b>1 209</b>	<b>(32)</b>	<b>(0)</b>	<b>3 628</b>
Public Toilets							-		
Sewerage	3 625	3 628	3 628	289	1 176	1 209	(32)	(0)	3 628
Storm Water Management							-		
Waste Water Treatment							-		
Waste management	-	-	-	-	-	-	-		-
Recycling							-		
Solid Waste Disposal (Landfill Sites)							-		
Solid Waste Removal							-		
Street Cleaning							-		
<b>Other</b>	<b>7 762</b>	<b>7 954</b>	<b>8 654</b>	<b>610</b>	<b>2 322</b>	<b>2 621</b>	<b>(298)</b>	<b>(0)</b>	<b>8 654</b>
Abattoirs							-		
Air Transport	6 418	5 941	5 941	516	1 917	1 963	(46)	(0)	5 941
Forestry							-		
Licensing and Regulation							-		
Markets							-		
Tourism	1 344	2 013	2 713	94	405	658	(253)	(0)	2 713
<b>Total Expenditure - Functional</b>	<b>3 706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>0</b>	<b>615 985</b>
<b>Surplus/(Deficit) for the year</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>(0)</b>	<b>463 434</b>

check oprev balance	-	-	-	-	-	-	-106 113 222	-
check opexp balance	-	-	-	-	-	-	0	-



**DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October**

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	–	–	133	(133)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	349	229 150	182 234	46 915	25.7%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	–	10	4 704	(4 694)	-99.8%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	–	2 316	147 043	(144 727)	-98.4%	441 128
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 368	4 524	10 790	13 789	(3 000)	-21.8%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	857	3 238	3 713	(475)	-12.8%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	2	<b>1 029 719</b>	<b>1 017 996</b>	<b>1 079 419</b>	<b>5 730</b>	<b>245 504</b>	<b>351 617</b>	<b>(106 113)</b>	<b>-30.2%</b>	<b>1 079 419</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		40 055	36 873	42 492	4 264	17 482	13 270	4 212	31.7%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 247	8 033	30 474	27 097	3 377	12.5%	89 247
Vote 03 - Finance		76 225	132 382	137 549	3 484	30 114	44 706	(14 593)	-32.6%	137 549
Vote 04 - Community Development		35 330	42 919	45 587	2 554	9 341	14 509	(5 169)	-35.6%	45 587
Vote 05 - Planning & Wsa		38 981	29 958	30 968	821	2 888	9 958	(7 071)	-71.0%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	228	1 044	640	404	63.1%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	4 297	17 198	12 486	4 711	37.7%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	37 728	85 367	69 766	15 601	22.4%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	289	1 176	1 209	(32)	-2.7%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	2	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>0.7%</b>	<b>615 985</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>-68.1%</b>	<b>463 434</b>

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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 thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-		-
01.1 - Council		-	-	-	-	-	-	-		-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-		-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
<b>Vote 02 - Corporate Services</b>		942	400	400	-	-	133	(133)	-100%	400
02.1 - Corporate Services Administration		-	-	-	-	-	-	-		-
02.2 - Human Resources		346	400	400	-	-	133	(133)	-100%	400
02.3 - Airport		-	-	-	-	-	-	-		-
02.4 - Disaster Management		596	-	-	-	-	-	-		-
<b>Vote 03 - Finance</b>		471 647	509 849	571 272	349	229 150	182 234	46 915	26%	571 272
03.1 - Financial Services Administration		470 182	508 649	570 072	349	227 950	181 834	46 115	25%	570 072
03.2 - Budget & Treasury Office		1 465	1 200	1 200	-	1 200	400	800	200%	1 200
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
<b>Vote 04 - Community Development</b>		1 911	14 112	14 112	-	10	4 704	(4 694)	-100%	14 112
04.1 - Community & Social Serv. Administration		-	5 588	5 588	-	-	1 863	(1 863)	-100%	5 588
04.2 - Indonsa		1 911	1 911	1 911	-	-	637	(637)	-100%	1 911
04.3 - Municipal Health		-	-	-	-	10	-	10	#DIV/0!	-
04.4 - Tourism		-	-	-	-	-	-	-		-
04.5 - Local Economic Development		-	6 613	6 613	-	-	2 204	(2 204)	-100%	6 613
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	-	-	-	-	-	-		-
<b>Vote 05 - Planning &amp; Wsa</b>		507 220	441 128	441 128	-	2 316	147 043	(144 727)	-98%	441 128
05.1 - Planning Administration		3 054	2 383	2 383	-	-	794	(794)	-100%	2 383
05.2 - Wsa Administration		6 000	-	-	-	-	-	-		-
05.3 - Project Management		498 166	438 745	438 745	-	2 316	146 248	(143 932)	-98%	438 745
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	-		-
06.1 - Project Management Unit		-	-	-	-	-	-	-		-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-	-		-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-		-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-		-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-		-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-		-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-		-
<b>Vote 08 - Water Distribution</b>		37 542	41 368	41 368	4 524	10 790	13 789	(3 000)	-22%	41 368
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-		-
08.2 - Water Distribution Edumbe Wsp		2 970	-	-	1 642	2 502	-	2 502	#DIV/0!	-
08.3 - Water Distribution Nongoma Wsp		1 733	-	-	126	505	-	505	#DIV/0!	-
08.4 - Water Distribution Pongola Wsp		9 653	-	-	1 198	4 291	-	4 291	#DIV/0!	-
08.5 - Water Distribution Ulundi Wsp		12 825	-	-	1 558	3 492	-	3 492	#DIV/0!	-
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	-	-	13 789	(13 789)	-100%	41 368
<b>Vote 09 - Waste Water</b>		10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-		-
09.2 - Waste Water Edumbe Sanitation		258	-	-	21	82	-	82	#DIV/0!	-
09.3 - Waste Water Nongoma Sanitation		696	-	-	67	249	-	249	#DIV/0!	-
09.4 - Waste Water Pongola Sanitation		1 556	-	-	156	531	-	531	#DIV/0!	-
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	614	2 377	3 713	(1 336)	-36%	11 140
<b>Vote 10 -</b>		-	-	-	-	-	-	-		-
<b>Vote 11 -</b>		-	-	-	-	-	-	-		-
<b>Vote 12 -</b>		-	-	-	-	-	-	-		-
<b>Vote 13 -</b>		-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-		-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-		-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	1 029 719	1 017 996	1 079 419	5 730	245 504	351 617	(106 113)	-30%	1 079 419
<b>Expenditure by Vote</b>	1									
<b>Vote 01 - Council</b>		40 055	36 873	42 492	4 264	17 482	13 270	4 212	32%	42 492
01.1 - Council		32 449	26 035	30 054	1 817	11 972	9 433	2 539	27%	30 054
01.2 - Municipal Manager Administration		7 606	10 838	12 438	2 447	5 509	3 837	1 673	44%	12 438
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
<b>Vote 02 - Corporate Services</b>		96 963	76 116	89 247	8 033	30 474	27 097	3 377	12%	89 247
02.1 - Corporate Services Administration		82 296	62 046	75 177	7 023	26 760	22 453	4 308	19%	75 177
02.2 - Human Resources		6 161	8 129	8 129	468	1 683	2 682	(998)	-37%	8 129
02.3 - Airport		6 418	5 941	5 941	516	1 917	1 963	(46)	-2%	5 941
02.4 - Disaster Management		2 088	-	-	26	113	-	113	#DIV/0!	-
<b>Vote 03 - Finance</b>		76 225	132 382	137 549	3 484	30 114	44 706	(14 593)	-33%	137 549
03.1 - Financial Services Administration		73 587	131 061	136 228	3 397	29 726	44 276	(14 550)	-33%	136 228
03.2 - Budget & Treasury Office		2 639	1 321	1 321	88	388	430	(43)	-10%	1 321
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
<b>Vote 04 - Community Development</b>		35 330	42 919	45 587	2 554	9 341	14 509	(5 169)	-36%	45 587
04.1 - Community & Social Serv. Administration		9 107	8 536	10 505	505	1 527	3 188	(1 661)	-52%	10 505
04.2 - Indonsa		5 309	4 782	4 782	267	1 081	1 577	(496)	-31%	4 782
04.3 - Municipal Health		10 852	11 686	11 686	878	3 656	3 884	(227)	-6%	11 686

04.4 - Tourism		1 344	2 013	2 713	94	405	658	(253)	-38%	2 713
04.5 - Local Economic Development		8 719	9 526	9 526	810	2 671	3 114	(443)	-14%	9 526
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	6 376	6 376	-	-	2 089	(2 089)	-100%	6 376
<b>Vote 05 - Planning &amp; Wsa</b>		<b>38 981</b>	<b>29 958</b>	<b>30 968</b>	<b>821</b>	<b>2 888</b>	<b>9 958</b>	(7 071)	-71%	<b>30 968</b>
05.1 - Planning Administration		9 827	7 286	8 296	617	2 401	2 425	(25)	-1%	8 296
05.2 - Wsa Administration		7 252	3 690	3 690	86	344	1 214	(870)	-72%	3 690
05.3 - Project Management		21 902	18 982	18 982	117	143	6 319	(6 176)	-98%	18 982
<b>Vote 06 - Technical Services</b>		<b>7 894</b>	<b>1 926</b>	<b>1 926</b>	<b>228</b>	<b>1 044</b>	<b>640</b>	404	63%	<b>1 926</b>
06.1 - Project Management Unit		7 894	1 926	1 926	228	1 044	640	404	63%	1 926
<b>Vote 07 - Water Purification</b>		<b>47 289</b>	<b>37 554</b>	<b>37 554</b>	<b>4 297</b>	<b>17 198</b>	<b>12 486</b>	4 711	38%	<b>37 554</b>
07.1 - Water Purification - Abaqulusi		64	-	-	17	66	-	66	#DIV/0!	-
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	202	820	2 655	(1 834)	-69%	7 969
07.3 - Water Purification - Nongoma		4 141	11 389	11 389	439	1 724	3 794	(2 070)	-55%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	117	446	1 866	(1 420)	-76%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	3 522	14 141	4 172	9 970	239%	12 595
<b>Vote 08 - Water Distribution</b>		<b>360 647</b>	<b>202 507</b>	<b>227 034</b>	<b>37 728</b>	<b>85 367</b>	<b>69 766</b>	15 601	22%	<b>227 034</b>
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	316	1 301	2 355	(1 054)	-45%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 240	173	727	4 296	(3 568)	-83%	13 240
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 273	844	4 239	6 880	(2 641)	-38%	21 273
08.4 - Water Distribution Pongola Wsp		17 273	19 999	21 999	1 726	3 601	6 849	(3 248)	-47%	21 999
08.5 - Water Distribution Ulundi Wsp		74 232	36 378	36 378	9 079	30 642	11 638	19 004	163%	36 378
08.6 - Water Distribution Zululand Wsp		240 488	104 549	127 076	25 589	44 857	37 748	7 109	19%	127 076
<b>Vote 09 - Waste Water</b>		<b>3 625</b>	<b>3 628</b>	<b>3 628</b>	<b>289</b>	<b>1 176</b>	<b>1 209</b>	(32)	-3%	<b>3 628</b>
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	23	90	104	(14)	-13%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	-	-	126	(126)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	13	51	76	(25)	-32%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	-	-	172	(172)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	252	1 035	730	305	42%	2 192
<b>Vote 10 - .</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Vote 11 - .</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Vote 12 - .</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Vote 13 - .</b>		<b>(655)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
13.1 - Electricity Reporting Function		(655)	-	-	-	-	-	-		-
<b>Vote 14 - *</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Vote 15 - Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>706 354</b>	<b>563 862</b>	<b>615 985</b>	<b>61 698</b>	<b>195 083</b>	<b>193 642</b>	<b>1 441</b>	<b>0</b>	<b>615 985</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>323 365</b>	<b>454 134</b>	<b>463 434</b>	<b>(55 968)</b>	<b>50 420</b>	<b>157 974</b>	<b>(107 554)</b>	<b>(0)</b>	<b>463 434</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) - M04 October

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
							YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
Revenue By Source											
Property rates									–		
Service charges - electricity revenue									–		
Service charges - water revenue			27 255	41 368	41 368	4 521	10 779	13 789	(3 010)	-22%	41 368
Service charges - sanitation revenue			10 457	11 140	11 140	857	3 238	3 713	(475)	-13%	11 140
Service charges - refuse revenue									–		
Rental of facilities and equipment			159	200	200	15	44	67	(23)	-34%	200
Interest earned - external investments			4 760	5 000	5 000	332	1 615	1 667	(51)	-3%	5 000
Interest earned - outstanding debtors			27	–	–	3	10	–	10	#DIV/0!	–
Dividends received									–		
Fines, penalties and forfeits			4	100	100	0	0	33	(33)	-99%	100
Licences and permits			–	–	–	–	10	–	10	#DIV/0!	–
Agency services									–		
Transfers and subsidies			485 800	515 221	576 644	–	229 798	184 025	45 773	25%	576 644
Other revenue			1 045	900	900	2	8	300	(292)	-97%	900
Gains			–	–	–	–	–	–	–		–
			529 507	573 928	635 351	5 730	245 504	203 594	41 909	21%	635 351
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs			219 973	223 466	225 466	19 514	74 034	74 889	(855)	-1%	225 466
Remuneration of councillors			8 372	8 350	8 350	719	2 862	2 784	78	3%	8 350
Debt impairment			11 751	11 000	14 723	–	–	4 411	(4 411)	-100%	14 723
Depreciation & asset impairment			77 826	62 886	62 886	–	15 721	20 962	(5 240)	-25%	62 886
Finance charges			–	–	–	–	–	–	–		–
Bulk purchases			18 981	23 552	23 552	4 216	5 513	7 441	(1 928)	-26%	23 552
Other materials			14 685	8 590	7 200	–	2 430	2 524	(94)	-4%	7 200
Contracted services			245 654	139 217	169 246	30 181	57 424	49 405	8 020	16%	169 246
Transfers and subsidies			6 401	10 852	13 202	230	5 548	4 105	1 443	35%	13 202
Other expenditure			102 673	75 949	91 360	6 838	31 550	27 122	4 428	16%	91 360
Losses			37	–	–	–	–	–	–		–
			706 354	563 862	615 985	61 698	195 083	193 642	1 441	1%	615 985
Total Expenditure											
Surplus/(Deficit)			(176 847)	10 066	19 366	(55 968)	50 420	9 952	40 469	0	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) העברות וסיוע כספי - גופים (העברות וסיוע כספי) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			491 852	444 068	444 068	–	–	148 023	(148 023)	(0)	444 068
Transfers and subsidies - capital (in-kind - all)			8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions			323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Taxation			–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation			323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			323 365	454 134	463 434	(55 968)	50 420	157 974			463 434
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			323 365	454 134	463 434	(55 968)	50 420	157 974			463 434

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		-	-	-	-	-	-	-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	3 500	-	-	700	(700)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	-	-	2 606	(2 606)	-100%	7 443
Vote 03 - Finance		686	1 222	6 063	173	455	1 386	(931)	-67%	6 063
Vote 04 - Community Development		-	13 175	11 457	-	6	4 163	(4 156)	-100%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	42 301	156 441	136 445	19 996	15%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	380	(380)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	418 865	454 134	405 899	42 474	156 903	145 680	11 223	8%	405 899
<b>Total Capital Expenditure</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 241	14 530	21 735	173	455	6 411	(5 955)	-93%	21 735
Executive and council		-	-	3 500	-	-	700	(700)	-100%	3 500
Finance and administration		1 241	14 530	18 235	173	455	5 711	(5 255)	-92%	18 235
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	974	847	-	6	308	(302)	-98%	847
Community and social services		-	974	847	-	6	308	(302)	-98%	847
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Planning and development		-	8 996	7 823	-	-	2 842	(2 842)	-100%	7 823
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Energy sources		-	-	-	-	-	-	-		-
Water management		417 624	429 484	375 364	42 301	156 441	136 072	20 369	15%	375 364
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	150	130	-	-	47	(47)	-100%	130
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>
<b>Funded by:</b>										
National Government		407 237	431 867	375 537	42 301	156 441	136 445	19 996	15%	375 537
Provincial Government		8 360	13 175	11 457	-	6	4 163	(4 156)	-100%	11 457
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		415 596	445 042	386 993	42 301	156 447	140 607	15 840	11%	386 993
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		3 269	9 092	18 906	173	455	5 073	(4 617)	-91%	18 906
<b>Total Capital Funding</b>		<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>8%</b>	<b>405 899</b>

**References**

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

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

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>											
<b>Vote 01 - Council</b>											
01.1 - Council											
01.2 - Municipal Manager Administration											
01.3 - Office Of The Speaker											
<b>Vote 02 - Corporate Services</b>											
02.1 - Corporate Services Administration											
02.2 - Human Resources											
02.3 - Airport											
02.4 - Disaster Management											
<b>Vote 03 - Finance</b>											
03.1 - Financial Services Administration											
03.2 - Budget & Treasury Office											
03.3 - Budget & Treasury Office											
<b>Vote 04 - Community Development</b>											
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											
<b>Vote 05 - Planning &amp; Wsa</b>											
05.1 - Planning Administration											
05.2 - Wsa Administration											
05.3 - Project Management											
<b>Vote 06 - Technical Services</b>											
06.1 - Project Management Unit											
<b>Vote 07 - Water Purification</b>											
07.1 - Water Purification - Abaqulusi											
07.2 - Water Purification - Edumbe											
07.3 - Water Purification - Nongoma											
07.4 - Water Purification - Pongola											
07.5 - Water Purification - Ulundi											
<b>Vote 08 - Water Distribution</b>											
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>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 multi-year capital expenditure</b>											
<b>Capital expenditure - Municipal Vote</b>											
<b>Expenditure of single-year capital appropriation</b>											
<b>Vote 01 - Council</b>											
01.1 - Council											
01.2 - Municipal Manager Administration											
01.3 - Office Of The Speaker											
<b>Vote 02 - Corporate Services</b>											
02.1 - Corporate Services Administration											
02.2 - Human Resources											
02.3 - Airport											
02.4 - Disaster Management											
<b>Vote 03 - Finance</b>											
03.1 - Financial Services Administration											
03.2 - Budget & Treasury Office											
03.3 - Budget & Treasury Office											
<b>Vote 04 - Community Development</b>											
04.1 - Community & Social Serv. Administration											

04.2 - Indonsa	-	974	847	-	6	308	(302)	-98%	847
04.3 - Municipal Health	-	-	-	-	-	-	-	-	-
04.4 - Tourism	-	-	-	-	-	-	-	-	-
04.5 - Local Economic Development	-	6 613	5 750	-	-	2 089	(2 089)	-100%	5 750
04.6 - Community Development	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>	<b>409 264</b>	<b>431 867</b>	<b>375 537</b>	<b>42 301</b>	<b>156 441</b>	<b>136 445</b>	19 996	15%	<b>375 537</b>
05.1 - Planning Administration	-	2 383	2 072	-	-	753	(753)	-100%	2 072
05.2 - Wsa Administration	-	-	-	-	-	-	-	-	-
05.3 - Project Management	409 264	429 484	373 464	42 301	156 441	135 692	20 749	15%	373 464
<b>Vote 06 - Technical Services</b>	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit	-	-	-	-	-	-	-	-	-
<b>Vote 07 - Water Purification</b>	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>	<b>8 360</b>	-	<b>1 900</b>	-	-	<b>380</b>	(380)	-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	8 360	-	1 900	-	-	380	(380)	-100%	1 900
<b>Vote 09 - Waste Water</b>	-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-
<b>Vote 10 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 - ,</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - ,</b>	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>0</b>	<b>405 899</b>
<b>Total Capital Expenditure</b>	<b>418 865</b>	<b>454 134</b>	<b>405 899</b>	<b>42 474</b>	<b>156 903</b>	<b>145 680</b>	<b>11 223</b>	<b>0</b>	<b>405 899</b>

#### References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		12 290	66 967	66 156	51 044	66 156
Call investment deposits		–	–	–	(75 000)	–
Consumer debtors		60 931	35 404	35 404	71 786	35 404
Other debtors		28 890	11 467	81 702	33 046	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 284	4 000
<b>Total current assets</b>		<b>106 612</b>	<b>117 837</b>	<b>187 261</b>	<b>86 159</b>	<b>187 261</b>
<b>Non current assets</b>						
Long-term receivables		–	14 300	14 300	–	14 300
Investments		–	–	–	–	–
Investment property						
Investments in Associate						
Property, plant and equipment		3 937 983	4 608 942	4 557 118	4 079 164	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
<b>Total non current assets</b>		<b>3 937 998</b>	<b>4 624 242</b>	<b>4 576 007</b>	<b>4 079 179</b>	<b>4 576 007</b>
<b>TOTAL ASSETS</b>		<b>4 044 610</b>	<b>4 742 079</b>	<b>4 763 268</b>	<b>4 165 338</b>	<b>4 763 268</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 617	3 612
Trade and other payables		202 428	120 000	211 000	347 731	211 000
Provisions		10 874	15 000	–	10 874	–
<b>Total current liabilities</b>		<b>216 914</b>	<b>138 612</b>	<b>214 612</b>	<b>362 222</b>	<b>214 612</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
<b>Total non current liabilities</b>		<b>55 198</b>	<b>45 000</b>	<b>45 000</b>	<b>55 198</b>	<b>45 000</b>
<b>TOTAL LIABILITIES</b>		<b>272 112</b>	<b>183 612</b>	<b>259 612</b>	<b>417 420</b>	<b>259 612</b>
<b>NET ASSETS</b>	<b>2</b>	<b>3 772 499</b>	<b>4 558 467</b>	<b>4 503 656</b>	<b>3 747 919</b>	<b>4 503 656</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		3 577 492	4 564 843	4 499 033	3 625 961	4 499 033
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>3 577 492</b>	<b>4 564 843</b>	<b>4 499 033</b>	<b>3 625 961</b>	<b>4 499 033</b>



DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	2 345	4 974	8 710	(3 736)	-43%	26 130
Other revenue		–	128 130	–	(45 543)	(146 338)	–	(146 338)	#DIV/0!	–
Transfers and Subsidies - Operational		–	515 221	576 644	–	–	192 215	(192 215)	-100%	576 644
Transfers and Subsidies - Capital		–	444 068	444 068	31 650	111 650	148 023	(36 373)	-25%	444 068
Interest		–	5 000	5 000	–	–	1 667	(1 667)	-100%	5 000
Dividends								–		
<b>Payments</b>										
Suppliers and employees		–	(564 134)	(519 725)	(108 164)	(236 766)	(173 242)	63 525	-37%	(519 725)
Finance charges								–		
Transfers and Grants		–	–	(13 852)	–	–	(4 617)	(4 617)	100%	(13 852)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>528 285</b>	<b>518 265</b>	<b>(119 712)</b>	<b>(266 481)</b>	<b>172 755</b>	<b>439 236</b>	<b>254%</b>	<b>518 265</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	14 300	–	–	4 767	(4 767)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(454 134)	(465 134)	(42 474)	(110 236)	(155 045)	(44 808)	29%	(465 134)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(439 834)</b>	<b>(450 834)</b>	<b>(42 474)</b>	<b>(110 236)</b>	<b>(150 278)</b>	<b>(40 042)</b>	<b>27%</b>	<b>(450 834)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 204)	903	-75%	(3 612)
<b>Payments</b>										
Repayment of borrowing								–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 612)</b>	<b>(3 612)</b>	<b>(3 612)</b>	<b>(301)</b>	<b>(301)</b>	<b>(1 204)</b>	<b>(903)</b>	<b>75%</b>	<b>(3 612)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 612)</b>	<b>84 838</b>	<b>63 819</b>	<b>(162 487)</b>	<b>(377 018)</b>	<b>21 273</b>			<b>63 819</b>
Cash/cash equivalents at beginning:		12 478	26 452	13 113		12 290				
Cash/cash equivalents at month/year end:		8 866	111 291	76 932		(364 728)	21 273			63 819

DC26 Zululand - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description R thousands	Adjusted Budget	YearTD actual	YearTD budget	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>							
	Service charges - water revenue	41 368	10 779	13 789	(3 010)	-22%	Service charges – Water revenue is amounts billed on customers for water used, service charges – water revenue is R 10.7 million, which is below year to date budget of R 13.7 million. An unfavourable variance of R 3 million is observed.	
	Service charges - sanitation revenue	11 140	3 238	3 713	(475)	-13%	Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, service charges – Sanitation revenue is R 3.2 million which is slightly below year to budget of R 3.7 million. An unfavourable variance of R 500 thousand is observed.	
	Rental of facilities and equipment	200	44	67	(23)	-34%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. Rental of facilities is R 44 thousand which is slightly below year to date budget of R 67 thousand. An unfavourable variance of R 23 thousand is observed.	
	Interest earned - external investments	5 000	1 615	1 667	(51)	-3%	Interest on investment is interest received when the Municipality makes cash investments. Interest on investment is R 1.61 million, slightly below year to date budget of R 1.66 million. An unfavourable variance of R 50 thousand is observed.	
	Interest earned - outstanding debtors	–	10	–	10			
	Fines, penalties and forfeits	100	0	33	(33)	-99%	No fines, penalties and forfeits have been recorded. An unfavourable variance of R 33 thousand is observed.	
	Licences and permits	–	10	–	10			
	Transfers and subsidies	576 644	229 798	184 025	45 773	25%	Transfers and subsidies (grants) include amounts gazetted as per DoRA, 2020, Transfers and subsidies are revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are received as per transfer schedule issued by National Treasury. Transfers and subsidies are R 229 million, which is above year to date budget of R 184 million.	
	Other revenue	900	8	300	(292)	-97%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive. Other revenue is R 8 thousand, which is below year to date budget of R 300 thousand. An unfavourable variance of 290 thousand is observed.	
2	<b>Expenditure By Type</b>							
	Employee related costs	225 466	74 034	74 889	(855)	-1%	Employee related costs is R 74 million, the year to date budget is R 74.8 million, a favorable variance of R 800 thousand is observed.	
	Remuneration of councillors	8 350	2 862	2 784	78	3%	Remuneration of Councillors is R 2.8 million, the year to date budget is R 2.8 million, a favorable variance of R 78 thousand is observed.	
	Debt impairment	14 723	–	4 411	(4 411)	-100%	This is the provision for doubtful debts as a result of a non-	
	Depreciation & asset impairment	62 886	15 721	20 962	(5 240)	-25%	This is non-cash item budgeted for as per the stipulation of the accounting standards. Depreciation is R 15 million. The year to date budget is 20.9 million, a favorable variance of R 5.2 million is observed.	
	Finance charges	–	–	–	–			
	Bulk purchases	23 552	5 513	7 441	(1 928)	-26%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. Bulk purchases water is R 4.2 million. The year to date budget is 7.4 million, a favorable variance of R 1.0 million is observed.	
	Other materials	7 200	2 430	2 524	(94)	-4%	Other materials - is R 2.4 million, the year to date is R 2.5 million, a favourable variance of R 94 thousand is observed.	
	Contracted services	169 246	57 424	49 405	8 020	16%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. Contracted services is R 57 million which is above year to date budget of R 49.4 million, an unfavourable variance of R 8 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	13 202	5 548	4 105	1 443	35%	Transfers and subsidies is R 5.5 million, the year to date budget is R 4.1 million, an unfavourable variance of 1.4 million is observed.	
	Other expenditure	91 360	31 550	27 122	4 428	16%	Other expenditure is R 31.5 million, year to date budget is R 27 million, an unfavourable variance of R 4.4 million is observed.	
3	<b>Capital Expenditure</b>							
	Vote 01 - Council	3 500	–	700	(700)	-100%	Procurement process	
	Vote 02 - Corporate Services	7 443	–	2 606	(2 606)	-100%	Procurement process	
	Vote 03 - Finance	6 063	455	1 386	(931)	-67%	Procurement process for meter	
	Vote 04 - Community Development	11 457	6	4 163	(4 156)	-100%	Procurement process for Kwamajomela project	
	Vote 05 - Planning & Wsa	375 537	156 441	136 445	19 996	15%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services	–	–	–	–			
	Vote 07 - Water Purification	–	–	–	–			
	Vote 08 - Water Distribution	1 900	–	380	(380)	-100%	Procurement process	
	Vote 09 - Waste Water	–	–	–	–			
4	<b>Financial Position</b>							
	Client elected not to populate this sheet							
5	<b>Cash Flow</b>							
	Client elected not to populate this sheet							
6	<b>Measureable performance</b>							
	Client elected not to populate this sheet							
7	<b>Municipal Entities</b>							
	Client elected not to populate this sheet							

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.2%	0.0%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		5.7%	2.6%	4.7%	9.6%	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	49.1%	85.0%	87.3%	23.8%	87.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.7%	48.3%	30.8%	-6.6%	30.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.0%	10.7%	20.7%	42.7%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.5%	38.9%	35.5%	30.2%	35.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	10.7%	5.6%	10.7%
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 - M04 October

Description		Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure Other	1200	8 548	9 370	4 528	1 773	2 409	802	7 537	72 032	107 000	84 554			
	1300									-	-			
	1400									-	-			
	1500	1 875	646	603	547	536	523	2 829	26 336	33 895	30 771			
	1600									-	-			
	1700									-	-			
	1810	6	2	2	3	3	3	5	177	201	191			
	1820									-	-			
	1900	28	7	7	7	7	3	0	0	4	58	15		
Total By Income Source		2000	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154	115 530	-	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State Commercial Households Other	2200	2 724	908	587	137	240	168	710	7 156	12 630	8 412			
	2300	2 683	2 280	788	411	442	247	1 653	7 731	16 234	10 484			
	2400	5 051	6 838	3 766	1 781	2 270	914	8 008	83 661	112 289	96 634			
	2500									-	-			
Total By Customer Group		2600	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	141 154	115 530	-	-

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	6 047	20 339	611	159					27 156
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 047</b>	<b>20 339</b>	<b>611</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27 156</b>



## DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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	–	229 798	183 388	46 410	25.3%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	–	226 282	179 901	46 381	25.8%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	2 316	3 087	(771)	-25.0%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	–	1 200	400	800	200.0%	1 200
Municipal Disaster Relief Grant		596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 361	1 911	1 911	–	–	637	(637)	-100.0%	1 911
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		4 361	1 911	1 911	–	–	637	(637)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	485 800	515 221	576 644	–	229 798	184 025	45 773	24.9%	576 644
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	431 867	431 867	–	–	143 956	(143 956)	-100.0%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	223 984	–	–	74 661	(74 661)	-100.0%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	–	–	33 333	(33 333)	-100.0%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	794	(794)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	–	–	35 167	(35 167)	-100.0%	105 500
<b>Provincial Government:</b>		8 360	12 201	12 201	–	–	4 067	(4 067)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	4 067	(4 067)	-100.0%	12 201
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	500 212	444 068	444 068	–	–	148 023	(148 023)	-100.0%	444 068
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	986 012	959 289	1 020 712	–	229 798	332 048	(102 250)	-30.8%	1 020 712

## DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		627 604	488 940	535 640	61 608	178 932	167 942	10 991	6.5%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 929	60 751	175 569	164 410	11 159	6.8%	524 929
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	857	3 363	3 087	276	8.9%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	–	–	392	(392)	-100.0%	1 200
Municipal Disaster Relief Grant		596	120	250	–	–	52	(52)	-100.0%	250
Municipal Infrastructure Grant		20 430	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–	–	–
Provincial Government:		3 577	937	2 637	2	5	296	(291)	-98.4%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	2	5	296	(291)	-98.4%	2 637
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
								–		
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	88	389	–	389		–
Total operating expenditure of Transfers and Grants:		631 181	489 877	538 277	61 610	178 937	168 238	10 699	6.4%	538 277
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		407 237	431 867	375 537	42 301	156 441	136 445	19 996	14.7%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	22 810	101 253	70 766	30 487	43.1%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	12 868	28 852	31 594	(2 742)	-8.7%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	753	(753)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	6 623	26 336	33 332	(6 996)	-21.0%	91 739
Provincial Government:		8 360	13 175	11 457	–	6	4 163	(4 156)	-99.9%	11 457
Specify (Add grant description)		8 360	13 175	11 457	–	6	4 163	(4 156)	-99.9%	11 457
District Municipality:		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
								–		
Total capital expenditure of Transfers and Grants		415 596	445 042	386 993	42 301	156 447	140 607	15 840	11.3%	386 993
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 046 777	934 919	925 270	103 911	335 384	308 845	26 539	8.6%	925 270



DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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			
	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	44	165	149	16	10%	448
Medical Aid Contributions		251	267	267	7	27	89	(62)	-69%	267
Motor Vehicle Allowance		1 903	1 818	1 818	162	649	606	43	7%	1 818
Cellphone Allowance		658	653	653	58	231	218	14	6%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	448	1 790	1 721	68	4%	5 164
<b>Sub Total - Councillors</b>		<b>8 372</b>	<b>8 350</b>	<b>8 350</b>	<b>719</b>	<b>2 862</b>	<b>2 784</b>	<b>78</b>	<b>3%</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	1 003	2 333	2 147	186	9%	6 442
Pension and UIF Contributions		2	64	64	1	2	21	(19)	-89%	64
Medical Aid Contributions		131	144	144	9	34	48	(14)	-29%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	259	601	520	81	16%	1 559
Cellphone Allowance		64	68	68	10	24	23	1	4%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	41	96	88	8	9%	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>1 322</b>	<b>3 090</b>	<b>2 847</b>	<b>243</b>	<b>9%</b>	<b>8 541</b>
<b>% increase</b>	4		<b>7.4%</b>	<b>7.4%</b>						<b>7.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		135 668	151 005	151 005	12 420	48 884	50 335	(1 452)	-3%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 644	6 059	6 578	(519)	-8%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 041	4 076	3 829	246	6%	11 488
Overtime		(2)	–	–	1	15	–	15	#DIV/0!	–
Performance Bonus		9 291	10 851	10 851	746	3 251	3 617	(366)	-10%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	591	2 338	2 142	196	9%	6 425
Cellphone Allowance		506	517	517	43	172	172	(0)	0%	517
Housing Allowances		1 142	1 164	1 164	100	398	388	10	3%	1 164
Other benefits and allowances		12 363	9 042	11 042	1 307	5 137	3 414	1 722	50%	11 042
Payments in lieu of leave		5 465	–	–	220	227	–	227	#DIV/0!	–
Long service awards		1 429	–	–	81	388	–	388	#DIV/0!	–
Post-retirement benefit obligations		10 617	4 700	4 700	–	–	1 567	(1 567)	-100%	4 700
<b>Sub Total - Other Municipal Staff</b>		<b>212 019</b>	<b>214 925</b>	<b>216 925</b>	<b>18 192</b>	<b>70 944</b>	<b>72 042</b>	<b>(1 098)</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>20 233</b>	<b>76 896</b>	<b>77 673</b>	<b>(777)</b>	<b>-1%</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>20 233</b>	<b>76 896</b>	<b>77 673</b>	<b>(777)</b>	<b>-1%</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>19 514</b>	<b>74 034</b>	<b>74 889</b>	<b>(855)</b>	<b>-1%</b>	<b>225 466</b>

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue		-	-	1 939	1 740	1 741	1 741	1 741	1 741	1 741	1 741	1 741	5 025	20 889	-	-	
Service charges - sanitation revenue		-	-	690	604	437	437	437	437	437	437	437	889	5 241	-	-	
Service charges - refuse																	
Rental of facilities and equipment		-	-	10	15	33	33	33	33	33	33	33	142	400	418	438	
Interest earned - external investments		-	-	-	-	417	417	417	417	417	417	417	2 083	5 000	5 230	5 471	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		-	-	0	0	8	8	8	8	8	8	8	41	100	105	109	
Licences and permits																	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue		-	-	-	-	48 054	48 054	48 054	48 054	48 054	48 054	48 054	240 288	576 644	548 723	590 578	
		-	-	(100 805)	(45 558)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	146 154	(500)	129 477	131 453	
<b>Cash Receipts by Source</b>		-	-	<b>(98 166)</b>	<b>(43 198)</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>50 648</b>	<b>394 603</b>	<b>607 774</b>	<b>683 953</b>	<b>728 049</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) ( National / Provincial and District)		-	-	80 000	31 650	37 006	37 006	37 006	37 006	37 006	37 006	37 006	73 378	444 068	511 733	567 413	
Transfers and subsidies - capital (monetary allocations) ( National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	5	5	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(14 300)	(14 300)	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		-	-	<b>(18 166)</b>	<b>(11 548)</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>87 653</b>	<b>453 682</b>	<b>1 037 542</b>	<b>1 195 691</b>	<b>1 295 467</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		-	-	-	13 185	19 485	19 485	19 485	19 485	19 485	19 485	19 485	84 238	233 817	232 793	243 502	
Remuneration of councillors																	
Interest paid																	
Bulk purchases - Electricity																	
Bulk purchases - Water & Sewer		-	-	-	-	1 963	1 963	1 963	1 963	1 963	1 963	1 963	9 813	23 552	25 346	26 512	
Other materials																	
Contracted services																	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other		-	-	-	-	1 154	1 154	1 154	1 154	1 154	1 154	1 154	5 772	13 852	-	-	
General expenses		-	-	128 603	94 978	21 863	21 863	21 863	21 863	21 863	21 863	21 863	(114 266)	262 356	359 188	383 581	
<b>Cash Payments by Type</b>		-	-	<b>128 603</b>	<b>108 164</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>44 465</b>	<b>(14 443)</b>	<b>533 577</b>	<b>617 327</b>	<b>653 594</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		-	-	67 762	42 474	38 761	38 761	38 761	38 761	38 761	38 761	38 761	83 570	465 134	511 733	567 413	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		-	-	<b>196 365</b>	<b>150 638</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>83 226</b>	<b>69 127</b>	<b>998 711</b>	<b>1 129 060</b>	<b>1 221 007</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	<b>(214 531)</b>	<b>(162 186)</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>4 428</b>	<b>384 555</b>	<b>38 831</b>	<b>66 631</b>	<b>74 459</b>	
Cash/cash equivalents at the month/year beginning:		12 290	12 290	12 290	(202 241)	(364 427)	(355 572)	(351 144)	(346 717)	(342 289)	(337 861)	(333 434)	(333 434)	12 290	51 121	117 752	
Cash/cash equivalents at the month/year end:		12 290	12 290	(202 241)	(364 427)	(359 999)	(355 572)	(351 144)	(346 717)	(342 289)	(337 861)	(333 434)	51 121	51 121	117 752	192 211	

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October**

[illegible]



DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	–		178 208	–		
December	44 104	37 845	32 527	–		210 735	–		
January	10 460	37 845	32 527	–		243 262	–		
February	42 909	37 845	32 527	–		275 790	–		
March	21 893	37 845	32 527	–		308 317	–		
April	27 545	37 845	32 527	–		340 845	–		
May	30 209	37 845	32 527	–		373 372	–		
June	52 360	37 845	32 527	–		405 899	–		
<b>Total Capital expenditure</b>	<b>441 642</b>	<b>454 134</b>	<b>405 899</b>	<b>156 903</b>					

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

CC20 Zululand - Supporting Table SC 13a monthly Budget Statement - Capital expenditure on new assets by asset class - m04 October										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		409 264	431 867	378 537	42 301	156 441	137 045	(19 396)	-14.2%	378 537
Roads Infrastructure		-	2 383	2 072	-	-	753	753	100.0%	2 072
Roads		-	2 383	2 072	-	-	753	753	100.0%	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	335 565	40 276	129 206	122 139	(7 067)	-5.8%	335 565
Dams and Weirs								-		
Boreholes		2 060	-	-	-	-	-	-		-
Reservoirs		5 977	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		113 609	11 871	40 355	11 534	27 860	9 830	(18 029)	-183.4%	40 355
Bulk Mains		210 975	246 377	185 341	16 470	52 078	71 761	19 683	27.4%	185 341
Distribution		76 642	126 439	109 869	12 272	49 269	40 547	(8 721)	-21.5%	109 869
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	44 797	40 899	2 025	27 235	14 153	(13 082)	-92.4%	40 899
Pump Station								-		
Reticulation		-	44 797	40 899	2 025	27 235	14 153	(13 082)	-92.4%	40 899
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		-	12 201	10 610	-	-	3 855	3 855	100.0%	10 610
Community Facilities		-	6 613	5 750	-	-	2 089	2 089	100.0%	5 750
Halls								-		
Centres		-	6 613	5 750	-	-	2 089	2 089	100.0%	5 750
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		

Museums							-			
Galleries							-			
Theatres							-			
Libraries							-			
Cemeteries/Crematoria							-			
Police							-			
Parks							-			
Public Open Space							-			
Nature Reserves							-			
Public Ablution Facilities							-			
Markets							-			
Stalls							-			
Abattoirs							-			
Airports							-			
Taxi Ranks/Bus Terminals							-			
Capital Spares							-			
Sport and Recreation Facilities	-	5 588	4 859	-	-	1 765	1 765	100.0%	4 859	
Indoor Facilities							-			
Outdoor Facilities	-	5 588	4 859	-	-	1 765	1 765	100.0%	4 859	
Capital Spares							-			
Heritage assets	-	-	3 500	-	-	700	700	100.0%	3 500	
Monuments							-			
Historic Buildings							-			
Works of Art	-	-	3 500	-	-	700	700	100.0%	3 500	
Conservation Areas							-			
Other Heritage							-			
Investment properties	-	-	-	-	-	-	-		-	
Revenue Generating	-	-	-	-	-	-	-		-	
Improved Property							-			
Unimproved Property							-			
Non-revenue Generating	-	-	-	-	-	-	-		-	
Improved Property							-			
Unimproved Property							-			
Other assets	-	-	-	-	-	-	-		-	
Operational Buildings	-	-	-	-	-	-	-		-	
Municipal Offices							-			
Pay/Enquiry Points							-			
Building Plan Offices							-			
Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-		-	
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
Biological or Cultivated Assets	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
Intangible Assets	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	389	389	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	458	5 222	6 321	173	455	1 977	1 521	77.0%	6 321	
Computer Equipment	458	5 222	6 321	173	455	1 977	1 521	77.0%	6 321	
Furniture and Office Equipment	82	120	104	-	-	38	38	100.0%	104	
Furniture and Office Equipment	82	120	104	-	-	38	38	100.0%	104	
Machinery and Equipment	688	1 124	2 877	-	6	735	729	99.2%	2 877	
Machinery and Equipment	688	1 124	2 877	-	6	735	729	99.2%	2 877	
Transport Assets	8 360	2 600	2 861	-	-	941	941	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	941	941	100.0%	2 861	
Land	-	-	-	-	-	-	-		-	
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
Total Capital Expenditure on new assets	1	418 865	454 134	405 899	42 474	156 903	145 680	(11 223)	-7.7%	405 899



## DC26 Zululand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

[illegible]



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	-	-	-	-	-	-		-

## DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			74 677	57 000	60 360	5 956	12 232	18 721	6 489	34.7%	60 360
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			74 677	57 000	60 360	5 956	12 232	18 721	6 489	34.7%	60 360
Dams and Weirs									-		
Boreholes									-		
Reservoirs									-		
Pump Stations									-		
Water Treatment Works			-	-	-	-	-	-	-		-
Bulk Mains			29 609	16 000	19 360	2 786	4 783	5 767	985	17.1%	19 360
Distribution			-	-	-	-	-	-	-		-
Distribution Points			45 068	41 000	41 000	3 171	7 449	12 954	5 504	42.5%	41 000
PRV Stations									-		
Capital Spares									-		
Sanitation Infrastructure			-	-	-	-	-	-	-		-
Pump Station									-		
Reticulation									-		
Waste Water Treatment Works			-	-	-	-	-	-	-		-
Outfall Sewers									-		
Toilet Facilities			-	-	-	-	-	-	-		-
Capital Spares									-		
Solid Waste Infrastructure			-	-	-	-	-	-	-		-
Landfill Sites									-		
Waste Transfer Stations									-		
Waste Processing Facilities									-		
Waste Drop-off Points									-		
Waste Separation Facilities									-		
Electricity Generation Facilities									-		
Capital Spares									-		
Rail Infrastructure			-	-	-	-	-	-	-		-
Rail Lines									-		
Rail Structures									-		
Rail Furniture									-		
Drainage Collection									-		
Storm water Conveyance									-		
Attenuation									-		
MV Substations									-		
LV Networks									-		
Capital Spares									-		
Coastal Infrastructure			-	-	-	-	-	-	-		-
Sand Pumps									-		
Piers									-		
Revetments									-		
Promenades									-		
Capital Spares									-		



Servitudes							-			
Licences and Rights	-	-	-	-	-	-	-		-	
<i>Water Rights</i>							-			
<i>Effluent Licenses</i>							-			
<i>Solid Waste Licenses</i>							-			
<i>Computer Software and Applications</i>							-			
<i>Load Settlement Software Applications</i>							-			
<i>Unspecified</i>							-			
<b>Computer Equipment</b>	102	900	100	-	24	124	101	81.0%	100	
Computer Equipment	102	900	100	-	24	124	101	81.0%	100	
<b>Furniture and Office Equipment</b>	72	100	100	-	-	32	32	100.0%	100	
Furniture and Office Equipment	72	100	100	-	-	32	32	100.0%	100	
<b>Machinery and Equipment</b>	0	430	430	-	-	136	136	100.0%	430	
Machinery and Equipment	0	430	430	-	-	136	136	100.0%	430	
<b>Transport Assets</b>	1 982	1 000	2 000	87	262	516	254	49.2%	2 000	
Transport Assets	1 982	1 000	2 000	87	262	516	254	49.2%	2 000	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land							-			
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals							-			
<b>Total Repairs and Maintenance Expenditure</b>	1	80 712	61 930	67 790	6 307	13 646	20 779	7 133	34.3%	67 790

**DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		68 171	62 886	62 886	–	15 721	20 962	5 240	25.0%	62 886
Roads Infrastructure		705	–	–	–	–	–	–		–
Roads		705	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		36	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		36	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		65 325	62 886	62 886	–	15 721	20 962	5 240	25.0%	62 886
Dams and Weirs		3 924	–	–	–	–	–	–		–
Boreholes		423	–	–	–	–	–	–		–
Reservoirs		4 749	–	–	–	–	–	–		–
Pump Stations		3 418	–	–	–	–	–	–		–
Water Treatment Works		6 082	–	–	–	–	–	–		–
Bulk Mains		25 815	–	–	–	–	–	–		–
Distribution		20 853	62 886	62 886	–	15 721	20 962	5 240	25.0%	62 886
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		61	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 106	–	–	–	–	–	–		–
Pump Station		104	–	–	–	–	–	–		–
Reticulation		1 686	–	–	–	–	–	–		–
Waste Water Treatment Works		316	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Lavers								–		

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



Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		824	-	-	-	-	-	-	-	-
Computer Equipment		824	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		540	-	-	-	-	-	-	-	-
Furniture and Office Equipment		540	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		450	-	-	-	-	-	-	-	-
Machinery and Equipment		450	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		3 925	-	-	-	-	-	-	-	-
Transport Assets		3 925	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	77 826	62 886	62 886	-	15 721	20 962	5 240	25.0%	62 886

## DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

2019/20			Budget Year 2020/21							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres										
Core Layers										



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	-	-	-	-	-	-		

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	-
Dec	44 104	37 845	32 527	-
Jan	10 460	37 845	32 527	-
Feb	42 908	37 845	32 527	-
Mar	21 893	37 845	32 527	-
Apr	27 545	37 845	32 527	-
May	30 209	37 845	32 527	-
Jun	52 360	37 845	32 527	-

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

Chart C3 Aged Consumer Debtors Analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	
Budget Year 2020/2019/20	10 457	10 026	5 140	2 329	2 952	1 329	10 371	98 549	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2019/20	Budget Year 2020/21
Organs of State	12 251	12 630
Commercial	15 747	16 234
Households	108 921	112 289
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 2020/21	-	-	-	-	-	-	27 156	-	-

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target

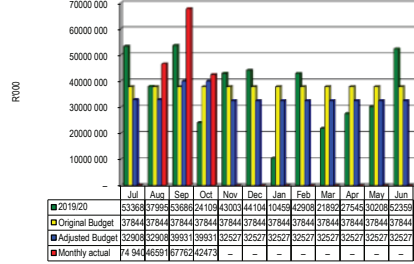


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target

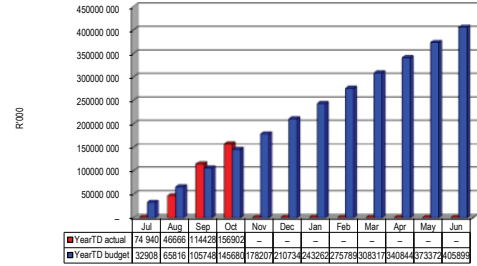


Chart C3 Aged Consumer Debtors Analysis

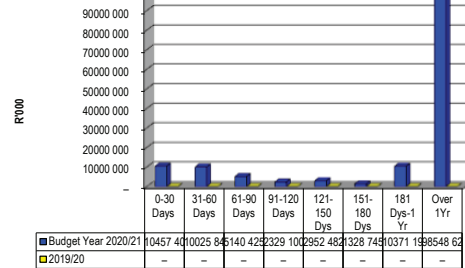


Chart C4 Consumer Debtors (total by Debtor Customer Category)

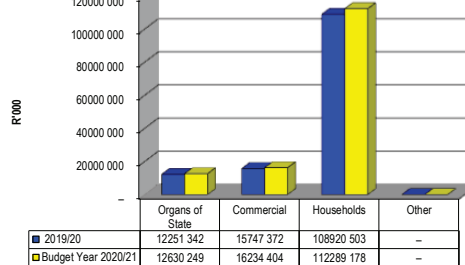


Chart C5 Aged Creditors Analysis

