

ZULULAND DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT AS AT 30 NOVEMBER 2020

MFMA S71 REPORT

2020/2021 FINANCIAL YEAR

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GLOSSARY

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

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

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

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

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

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

CFO – Chief Financial Officer

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

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

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

FMG – Financial Management Grant

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

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

MSCOA – Municipal Standard Chart of Accounts

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

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

MWIG – Municipal Water Infrastructure Grant

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

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

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

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

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – IN-YEAR REPORT

1.1 MAYORS REPORT

1.2 COUNCIL RESOLUTION

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

1.3 EXECUTIVE SUMMARY

BUDGET PERFORMANCE ANALYSIS

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

Summary Statement of Financial Performance

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	573 928 445	635 351 445	249 884 721
Total Operating Expenditure	563 862 195	615 985 195	261 450 862
Surplus/(Deficit)	10 066 250	19 366 250	-11 566 141

Total operating revenue generated by the Municipality as at 30 November 2020 is **R249 million** which is **39%** of the adjusted operating budget, this amount largely comprises of equitable share and operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Operating revenue is explained by source in Section 1.4 Operating Revenue Performance.

The Municipality is largely dependent on government grants for operating, service charges revenue recognized is only **R16.7 million**, which is **6.7%** of the total generated operating revenue.

Total Operating Expenditure as at 30 November 2020 is **R261 million** which is **43%** of the adjusted operating budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

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

Major Variances on Revenue are on Service charges, this due to the fact that there are no meters and most consumers are billed on estimate rather than actual. The municipality has set aside a budget of **R3 million** for the procurement of meters and in addition to that, the Municipality is in a process to secure additional funding for the procurement of meters.

Major variances on expenditure are on contracted services and Other expenditure, this is due to accelerated expenditure in; water provision through water tankers; security services; and Eskom (bulk electricity) which have spent more than 50% of the allocated budget. Some expenditure items

are once off and seasonal, which may indicate high expenditure in the first half of the financial year and lower in the second half of the financial year.

The Mid-year and performance assessment will recommend adjustment on major cost drivers so that expenditure falls within limits of the approved budget.

The Financial Performance indicate a deficit of **R11 million**, this means the Municipality was unable to generate enough revenue to cover expenses as at 30 November 2020.

The Municipality will ensure that stringent measures are taken to generate sufficient revenues to cover expenses as they are incurred.

IN-YEAR BUDGET STATEMENT TABLES

The financial results for the month ended **30 November 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.

1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	1 521	12 301	17 237	(4 936)	-29%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	59	83	(25)	-30%	200
Interest earned - external investments		4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Interest earned - outstanding debtors		27	-	-	5	16	-	16	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	2	2	42	(39)	-94%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other revenue		1 045	900	900	29	37	375	(338)	-90%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351

The year to date actual indicates operating revenue of **R 249 million** for five 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).

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

Service charges – Water revenue

Service charges – Water revenue is amounts billed on customers for water used, the year to date actual is **R12.3 million**, which is below year to date budget of **R17.2 million**. An unfavourable variance of **R4.9 million** is observed.

Service charges – Sanitation revenue

Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, the year to date actual is **R4.1 million** which is slightly below year to budget of **R4.6 million**. An unfavourable variance of **R476 thousand** is observed.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year to date actual is **R59 thousand** which is below year to date budget of **R83 thousand**. An unfavourable variance of **R25 thousand** is observed.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year to date actual is **R1.67 million**, which is below year to date budget of **R2 million**. An unfavourable variance of **R419 thousand** is observed.

Interest earned - outstanding debtors

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

Fines, penalties and forfeits

Fines, penalties and forfeits are amounts charged on illegal connections, the year to date actual is **R2 thousand**, the year to date budget is **R42 thousand**. An unfavourable variance of **R39 thousand** is observed. There was over budgeting of fines, penalties and forfeits, mid-year and performance assessment will recommend adjustment to be done on the adjustment budget.

Transfers and subsidies

Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.

Transfers and subsidies recognised as revenue year to date actual is **R231 million**, which is below year to date budget of **R233 million**.

Other revenue

Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year to date actual is **R8 thousand**, which is below year to date budget of **R300 thousand**. An unfavorable variance of **R290 thousand** is observed.

1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Debt impairment		11 751	11 000	14 723	–	–	5 700	(5 700)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	10 481	26 202	26 202	–		62 886
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases		18 981	23 552	23 552	1 398	6 911	9 455	(2 543)	-27%	23 552
Other materials		14 685	8 590	7 700	–	2 430	3 171	(741)	-23%	7 700
Contracted services		245 654	139 217	168 326	26 703	84 127	64 270	19 857	31%	168 326
Transfers and subsidies		6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure		102 673	75 949	91 780	6 042	37 592	35 205	2 387	7%	91 780
Losses		37	–	–	–	–	–	–		–
Total Expenditure		706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985

The year to date actual indicates spending of **R 261 million** for five months. The total expenditure to date represents 43% of the operational budget.

Employee Related Costs

Employee related costs year to date actual is **R94 million**, the year to date budget is **R93.7 million**, an unfavorable variance of **R356 thousand** is observed.

Remuneration of Councilors

Remuneration of Councilors year to date actual is **R3.5 million**, the year to date budget is **R3.4 million**, an unfavorable variance of **R100 thousand** is observed.

Debt impairment

This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.

Depreciation

This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is **R26.2 million**. The year to date budget is **R26.2 million**.

Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year to date actual is **R6.9 million**, the year to date budget is **R9.4 million**, a favorable variance of **R2.5 million** is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.

Other Materials

Other materials year to date actual is **R2.4 million**, the year to date budget is **R3.1 million**, a favourable variance of **R741 thousand** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year to date actual is **R84 million** which is above year to date budget of **R64.2 million**, an unfavourable variance of **R19.8 million** is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)

Transfers and subsidies paid

Transfers and subsidies year to date actual is **R6.5 million**, the year to date budget is **R5.2 million**, an unfavourable variance of **R1.4 million** is observed.

Other expenditure

Other expenditure year to date actual is **R37.5 million**, the year to date budget is **R35 million**, an unfavourable variance of **R2.3 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	364 933
EPWP Incentive	9 261 000	9 261 000	4 982 624
Art centre Subsidies (Indonsa Grant)	1 911 000	1 911 000	197 001
Total Operating Grant Expenditure	12 372 000	12 372 000	5 544 558

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	1 521	12 301	17 237	(4 936)	-29%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	59	83	(25)	-30%	200
Interest earned - external investments		4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Interest earned - outstanding debtors		27	-	-	5	16	-	16	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	2	2	42	(39)	-94%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other revenue		1 045	900	900	29	37	375	(338)	-90%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	5 700	(5 700)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	10 481	26 202	26 202	-		62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	1 398	6 911	9 455	(2 543)	-27%	23 552
Other materials		14 685	8 590	7 700	-	2 430	3 171	(741)	-23%	7 700
Contracted services		245 654	139 217	168 326	26 703	84 127	64 270	19 857	31%	168 326
Transfers and subsidies		6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure		102 673	75 949	91 780	6 042	37 592	35 205	2 387	7%	91 780
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(176 847)	10 066	19 366	(61 986)	(11 566)	11 128	(22 694)	(0)	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		491 852	444 068	444 068	229 301	229 301	185 028	44 273	0	444 068
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156			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	204 330 954
Total Capital Financing	454 134 250	465 134 250	204 330 954

The capital expenditure amounts to **R 204 million** which is 44 % of the capital budget, after a period of five months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	223 984 000	123 400 712
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	44 860 964
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	35 430 760
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	632 318
Total Operating Expenditure	454 134 250	465 134 250	204 330 954

Capital Grant Expenditure as per MFMA circular no. 58

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

CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	223 984 000	141 092 287
Regional Bulk Infrastructure (RBIG)	100 000 000	100 000 000	51 489 845
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	40 494 710
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	
Total Capital Grant Expenditure	444 068 000	444 068 000	233 076 841

MIG is sitting at 63%, **RBIG** at 51%, **WSIG** at 38% and **RAMS** at 0%

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November										
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									
Total Capital Expenditure		418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	21 735	177	632	8 326	(7 694)	-92%	21 735
Executive and council		–	–	3 500	–	–	1 050	(1 050)	-100%	3 500
Finance and administration		1 241	14 530	18 235	177	632	7 276	(6 644)	-91%	18 235
Internal audit								–		
Community and public safety		–	974	847	–	6	375	(369)	-98%	847
Community and social services		–	974	847	–	6	375	(369)	-98%	847
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	8 996	7 823	–	–	3 465	(3 465)	-100%	7 823
Planning and development		–	8 996	7 823	–	–	3 465	(3 465)	-100%	7 823
Road transport								–		
Environmental protection								–		
Trading services		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Energy sources								–		
Water management		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Waste water management		–	–	–	–	–	–	–		–
Waste management								–		
Other		–	150	130	–	–	58	(58)	-100%	130
Total Capital Expenditure - Functional Classification	3	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899

1.7 IN-YEAR BUDGET TABLES

The following part of in-year reporting presented below focuses on monthly budget statement tables as required in terms of regulation 31 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 budget, actual financial performance, actual capital expenditure, actual financial position, and actual cashflow as implemented by the Accounting officer in terms of S62 of the MFMA.

Below are tables as per Schedule C for **November 2020**.

Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	2 449	16 466	21 878	(5 412)	-25%	52 507
Investment revenue	4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Transfers and subsidies	485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other own revenue	1 236	1 200	1 200	51	124	500	(376)	-75%	1 200
Total Revenue (excluding capital transfers and contributions)	529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351
Employee costs	219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	10 481	26 202	26 202	–		62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	31 252	1 398	9 341	12 626	(3 285)	-26%	31 252
Transfers and subsidies	6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure	360 116	226 166	274 829	32 745	121 719	105 175	16 545	16%	274 829
Total Expenditure	706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/(Deficit)	(176 847)	10 066	19 366	(61 986)	(11 566)	11 128	(22 694)	-204%	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	229 301	229 301	185 028	44 273	24%	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	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	463 434
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	463 434
Capital expenditure & funds sources									
Capital expenditure	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Capital transfers recognised	415 596	445 042	386 993	47 251	203 699	171 406	32 293	19%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	177	632	6 802	(6 170)	-91%	18 906
Total sources of capital funds	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Financial position									
Total current assets	106 612	117 837	187 261		82 500				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 116 127				4 576 007
Total current liabilities	216 914	138 612	214 612		153 195				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		3 793 700				4 499 033
Cash flows									
Net cash from (used) operating	–	528 285	518 265	749 893	398 655	215 944	(182 711)	-85%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(47 428)	(204 331)	(187 848)	16 483	-9%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	(1 204)	80%	(3 612)
Cash/cash equivalents at the month/year end	8 866	111 291	76 932	–	206 313	26 591	(179 722)	-676%	63 819
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758
Creditors Age Analysis									
Total Creditors	4 581	4 476	20 078	513	–	–	–	–	29 649

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	-2%	577 260
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	-2%	577 260
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 507	1 911	1 911	-	10	796	(786)	-99%	1 911
Community and social services		2 507	1 911	1 911	-	-	796	(796)	-100%	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	10	-	10	#DIV/0!	-
<i>Economic and environmental services</i>		9 054	8 996	8 996	-	-	3 748	(3 748)	-100%	8 996
Planning and development		9 054	8 996	8 996	-	-	3 748	(3 748)	-100%	8 996
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		546 165	491 252	491 252	234 422	250 766	204 689	46 077	23%	491 252
Energy sources		-	-	-	-	-	-	-	-	-
Water management		535 708	480 113	480 113	233 494	246 600	200 047	46 553	23%	480 113
Waste water management		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 029 719	1 017 996	1 079 419	233 682	479 186	442 592	36 594	8%	1 079 419
Expenditure - Functional										
<i>Governance and administration</i>		213 844	247 966	273 852	24 474	102 039	109 743	(7 704)	-7%	273 852
Executive and council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	21%	42 492
Finance and administration		173 789	211 093	231 360	21 541	81 625	92 820	(11 195)	-12%	231 360
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 249	22 844	22 844	1 557	6 408	9 461	(3 053)	-32%	22 844
Community and social services		7 397	11 158	11 158	687	1 882	4 602	(2 721)	-59%	11 158
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		10 852	11 686	11 686	870	4 527	4 859	(332)	-7%	11 686
<i>Economic and environmental services</i>		25 798	20 502	21 512	2 596	8 012	8 598	(586)	-7%	21 512
Planning and development		25 798	20 502	21 512	2 596	8 012	8 598	(586)	-7%	21 512
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		440 701	264 596	289 123	37 042	141 970	115 258	26 711	23%	289 123
Energy sources		(655)	-	-	-	-	-	-	-	-
Water management		437 731	260 968	285 495	36 744	140 495	113 747	26 748	24%	285 495
Waste water management		3 625	3 628	3 628	298	1 475	1 511	(37)	-2%	3 628
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		7 762	7 954	8 654	699	3 021	3 375	(354)	-10%	8 654
Total Expenditure - Functional	3	706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	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) - M05 November

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	–	–	167	(167)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	(740)	228 410	230 864	(2 454)	-1.1%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	–	10	5 880	(5 870)	-99.8%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	231 968	234 284	183 803	50 480	27.5%	441 128
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 368	1 527	12 316	17 237	(4 920)	-28.5%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	927	4 166	4 642	(476)	-10.2%	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	233 682	479 186	442 592	36 594	8.3%	1 079 419
Expenditure by Vote	1									
Vote 01 - Council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	20.6%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 437	6 551	37 026	34 890	2 136	6.1%	89 437
Vote 03 - Finance		76 225	132 382	137 549	13 759	43 873	56 312	(12 439)	-22.1%	137 549
Vote 04 - Community Development		35 330	42 919	45 397	4 751	14 092	18 371	(4 278)	-23.3%	45 397
Vote 05 - Planning & Wsa		38 981	29 958	30 968	1 448	4 336	12 585	(8 249)	-65.5%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	169	1 212	801	412	51.4%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	4 603	21 801	15 620	6 181	39.6%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	31 855	117 222	89 424	27 798	31.1%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	298	1 475	1 511	(37)	-2.4%	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	66 368	261 451	246 436	15 015	6.1%	615 985
Surplus/ (Deficit) for the year	2	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11.0%	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) - M05 November

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	1 521	12 301	17 237	(4 936)	-29%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	59	83	(25)	-30%	200
Interest earned - external investments		4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Interest earned - outstanding debtors		27	-	-	5	16	-	16	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	2	2	42	(39)	-94%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other revenue		1 045	900	900	29	37	375	(338)	-90%	900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	5 700	(5 700)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	10 481	26 202	26 202	-		62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	1 398	6 911	9 455	(2 543)	-27%	23 552
Other materials		14 685	8 590	7 700	-	2 430	3 171	(741)	-23%	7 700
Contracted services		245 654	139 217	168 326	26 703	84 127	64 270	19 857	31%	168 326
Transfers and subsidies		6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure		102 673	75 949	91 780	6 042	37 592	35 205	2 387	7%	91 780
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(176 847)	10 066	19 366	(61 986)	(11 566)	11 128	(22 694)	(0)	19 366
(National / Provincial and District)		491 852	444 068	444 068	229 301	229 301	185 028	44 273	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	167 315	217 735	196 156			463 434
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156			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) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	97	97	3 211	(3 114)	-97%	7 443
Vote 03 - Finance		686	1 222	6 063	80	535	1 971	(1 436)	-73%	6 063
Vote 04 - Community Development		-	13 175	11 457	-	6	5 074	(5 068)	-100%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	47 251	203 692	166 331	37 361	22%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	570	(570)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Total Capital Expenditure		418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	21 735	177	632	8 326	(7 694)	-92%	21 735
Executive and council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
Finance and administration		1 241	14 530	18 235	177	632	7 276	(6 644)	-91%	18 235
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	974	847	-	6	375	(369)	-98%	847
Community and social services		-	974	847	-	6	375	(369)	-98%	847
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	8 996	7 823	-	-	3 465	(3 465)	-100%	7 823
Planning and development		-	8 996	7 823	-	-	3 465	(3 465)	-100%	7 823
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Energy sources		-	-	-	-	-	-	-	-	-
Water management		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	150	130	-	-	58	(58)	-100%	130
Total Capital Expenditure - Functional Classification	3	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Funded by:										
National Government		407 237	431 867	375 537	47 251	203 692	166 331	37 361	22%	375 537
Provincial Government		8 360	13 175	11 457	-	6	5 074	(5 068)	-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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		415 596	445 042	386 993	47 251	203 699	171 406	32 293	19%	386 993
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 269	9 092	18 906	177	632	6 802	(6 170)	-91%	18 906
Total Capital Funding		418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899

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 - M05 November

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		12 290	66 967	66 156	(30 105)	66 156
Call investment deposits		–	–	–	–	–
Consumer debtors		60 931	35 404	35 404	72 371	35 404
Other debtors		28 890	11 467	81 702	34 378	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 857	4 000
Total current assets		106 612	117 837	187 261	82 500	187 261
Non current assets						
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	4 116 112	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
Total non current assets		3 937 998	4 624 242	4 576 007	4 116 127	4 576 007
TOTAL ASSETS		4 044 610	4 742 079	4 763 268	4 198 626	4 763 268
<u>LIABILITIES</u>						
Current liabilities						
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	138 704	211 000
Provisions		10 874	15 000	–	10 874	–
Total current liabilities		216 914	138 612	214 612	153 195	214 612
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
Total non current liabilities		55 198	45 000	45 000	55 198	45 000
TOTAL LIABILITIES		272 112	183 612	259 612	208 393	259 612
NET ASSETS	2	3 772 499	4 558 467	4 503 656	3 990 234	4 503 656

MBRR Table C6 - Monthly Budget Statement Financial Position

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

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

CURRENT ASSETS

Cash

Cashbook balance as at 30 November 2020 **R-30 million**, the municipality is at an overdraft, even though the Municipality bank balance is positive, the municipality’s accelerated implementation of capital projects does not reconcile with the grant transfer timelines. The Municipality pays from its reserves whilst waiting for grant transfers

Call Investments Deposits

The Municipality currently has no Investments

Consumer debtors

Consumer debtors include debtors from water and sanitation services, the current balance as at 30 November 2020 is **R72.3 million**

Water Debtors	R28 million
Sanitation Debtors	R6 million
Eskom Deposits	R14.7 million
Department of Water and Sanitation	R16.7 million
Other Consumer debtors	R6.9 million
Total	R72.3 million

Water Debtors

Net Water debtors after considering provision for bad debts amount to **R28 million**. Water debtors are amounts owed by consumers for water services billed.

Sanitation Debtors

Net Sanitation debtors after considering provision for bad debts amount to **R6 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

Eskom Deposits

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

Department of Water and Sanitation

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

Other Consumer debtors

Other consumer debtors amount to **R6.9 million**, these are sundry debtors.

Other debtors

Other debtors amount to **R34 million**, Other debtors consist of VAT Receivable.

Inventory

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

Non-Current Assets

Long term receivables

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

Property plant and equipment

Property plant and equipment includes capital acquisition from table C5, and the carrying amount of all asset owned by the municipality, Capital acquisition as per table C5 is **R204 million**, which are additions to property plant and equipment.

Intangible

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

CURRENT AND NON-CURRENT LIABILITIES

Consumer deposits

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the current balance as at 30 November 2020 is **R 3.6 million**

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables as at 30 November 2020 are **R138.7 million**.

Retention	R50 million
Trade Creditors	R29.7 million
Unspent Conditional Grants	R59 million

Non-current Provisions

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

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

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 3.7 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges		-	-	26 130	(51 268)	9 874	10 887	(1 013)	-9%	26 130
Other revenue		-	128 130	-	728 503	564 208	-	564 208	#DIV/0!	-
Transfers and Subsidies - Operational		-	515 221	576 644	233 965	233 965	240 268	(6 303)	-3%	576 644
Transfers and Subsidies - Capital		-	444 068	444 068	25 000	286 518	185 028	101 490	55%	444 068
Interest		-	5 000	5 000	50	50	2 083	(2 034)	-98%	5 000
Dividends								-		
Payments										
Suppliers and employees		-	(564 134)	(519 725)	(186 355)	(695 960)	(216 552)	479 408	-221%	(519 725)
Finance charges								-		
Transfers and Grants		-	-	(13 852)	-	-	(5 772)	(5 772)	100%	(13 852)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	528 285	518 265	749 893	398 655	215 944	(182 711)	-85%	518 265
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	14 300	14 300	-	-	5 958	(5 958)	-100%	14 300
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(454 134)	(465 134)	(47 428)	(204 331)	(193 806)	10 525	-5%	(465 134)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(439 834)	(450 834)	(47 428)	(204 331)	(187 848)	16 483	-9%	(450 834)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	1 204	-80%	(3 612)
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	(1 204)	80%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 612)	84 838	63 819	702 164	194 023	26 591			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		206 313	26 591			63 819

MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R26 million** on service charges, The estimated collection amount is based on the 50% collection rate. The collection rate is based on previous years actual collection. The Municipality has collected **R9.8 million** from July 2020 – November 2020, which is 38% of the budgeted collection.

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

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

Other Revenue

Other revenue includes receipts from tender fees, hall hiring, fines and forfeits, and office space rental receipts. The population of other is higher than expected, correction will happen in the next reporting period.

Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Operating grants have been received as scheduled. Transfers and subsidies operational are **R233.9 million**.

Equitable share	R226.2 million
Finance Management Grant	R1.2 million
Expanded public works program	R6.48 million

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received as scheduled, Transfers and subsidies Capital are **R286.5 million**.

Municipal Infrastructure Grant	R150 million
Regional Bulk Infrastructure Grant	R61 million
Water services Infrastructure grant	R73.8 million
Rural Road asset Management grant	R1.68 million

Interest

Interest on investment is budgeted at **R 5 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Interest is **R50 thousand** and has not populated correctly and will be corrected in the next reporting period. Interest on table C4 is **R1.6 million**.

Payments - Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on Table C4, but excluding non-cash items such as depreciation and debt impairment. The municipality has made payment to suppliers and employees of **R696 million**. This amount includes 2019-20 year-end creditors payments of **R130 million**, which is the main reason the 2020-2021 budget is unfunded.

Transfers and grants paid

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

CASHFLOW FROM INVESTING ACTIVITIES

Payments - Capital Assets

Capital expenditure is **R204.3 million**, the capital expenditure has also been included under payments to suppliers and employees, MFMA MSCOA circular number 11 issued 04 December 2020 addresses the duplication. Updates will reflect in the next reporting period.

Cash and cash equivalents at the end

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 DEBTORS ANALYSIS

Debtors age analysis as at 31 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	-	-		

Debtors age analysis as at 30 November 2020

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	6 539	3 027	9 007	4 434	1 731	2 395	6 942	73 183	107 258	88 685				
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	1 599	796	602	590	535	524	2 894	26 691	34 232	31 235				
Receivables from Exchange Transactions - Waste Management	1600									-	-				
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-				
Interest on Arrear Debtor Accounts	1810	9	3	2	2	2	3	7	177	206	192				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-				
Other	1900	30	7	7	7	7	0	0	4	63	19				
Total By Income Source	2000	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758	120 131	-	-		
2019/20 - totals only															
										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 608	1 145	795	570	134	232	726	7 242	12 451	8 903				
Commercial	2300	1 341	495	2 213	752	393	439	1 661	7 936	15 230	11 182				
Households	2400	5 228	2 193	6 611	3 711	1 750	2 252	7 457	84 877	114 077	100 045				
Other	2500									-	-				
Total By Customer Group	2600	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758	120 131	-	-		

Consumer Debtors are increasing, they went up from **R141.1 million** as at 31 October 2020 to **R141.7 million** as at 31 October 2020, a **R600 thousand** increase is observed. The municipality is not collecting everything it is billing.

2.2 CREDITORS ANALYSIS

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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	6 047	20 339	611	159					27 156	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	6 047	20 339	611	159	-	-	-	-	27 156	-

Creditors age analysis as at 30 November 2020

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	4 581	4 476	20 078	513					29 649	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4 581	4 476	20 078	513	-	-	-	-	29 649	-

Creditors are increasing, they went up from **R27.1 million** as at 31 October 2020 to **R29.6 million** as at 30 November 2020, a **R2.5 million** increase is observed.

2.3 INVESTMENT PORTFOLIO

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

Investments as at 30 November 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												
Municipality														
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment Tracks	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		-
Zululand District Municipality - ABSA Bank - 9359534911		N/A	Investment Tracks	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		-
														-
														-
Municipality sub-total										260 000	-	(260 000)	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									260 000		(260 000)	-	-

The Municipality has not had investments for the past two months, 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 - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		481 439	513 310	574 733	1 832	231 630	232 306	(677)	-0.3%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	–	226 282	227 947	(1 665)	-0.7%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	2 667	4 983	3 859	1 124	29.1%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	(835)	365	500	(135)	-27.0%	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]		–	–	–	–	–	–	–		–
Provincial Government:		4 361	1 911	1 911	–	–	796	(796)	-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	–	–	796	(796)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-0.6%	576 644
Capital Transfers and Grants										
National Government:		491 852	431 867	431 867	229 301	229 301	179 945	49 356	27.4%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	223 984	137 316	137 316	93 327	43 990	47.1%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	51 490	51 490	41 667	9 823	23.6%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	993	(993)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	40 495	40 495	43 958	(3 464)	-7.9%	105 500
Provincial Government:		8 360	12 201	12 201	–	–	5 084	(5 084)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	5 084	(5 084)	-100.0%	12 201
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	500 212	444 068	444 068	229 301	229 301	185 028	44 273	23.9%	444 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	1 020 712	231 132	460 930	418 131	42 800	10.2%	1 020 712

Grants are received as per transfer schedule and have been received as such.

Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		627 604	488 940	535 640	55 941	234 874	213 904	20 969	9.8%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 929	53 594	229 163	209 475	19 688	9.4%	524 929
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	1 754	5 117	3 859	1 259	32.6%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	463	463	493	(30)	-6.1%	1 200
Municipal Disaster Relief Grant		596	120	250	130	130	77	53	68.7%	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	192	197	589	(392)	-66.5%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	192	197	589	(392)	-66.5%	2 637
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	(269)	120	–	120	–	–
Total operating expenditure of Transfers and Grants:		631 181	489 877	538 277	56 133	235 071	214 493	20 578	9.6%	538 277
Capital expenditure of Transfers and Grants										
National Government:		407 237	431 867	375 537	47 251	203 692	166 331	37 361	22.5%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	22 148	123 401	86 266	37 134	43.0%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	16 009	44 861	38 514	6 346	16.5%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	918	(918)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	9 095	35 431	40 633	(5 202)	-12.8%	91 739
Provincial Government:		8 360	13 175	11 457	–	6	5 074	(5 068)	-99.9%	11 457
Specify (Add grant description)		8 360	13 175	11 457	–	6	5 074	(5 068)	-99.9%	11 457
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		415 596	445 042	386 993	47 251	203 699	171 406	32 293	18.8%	386 993
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 046 777	934 919	925 270	103 385	438 769	385 899	52 871	13.7%	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 R37 million**, the current allocation of 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 - M05 November

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
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 - M05 November

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	-	-	-	-	-	-		-
Pension and UIF Contributions		429	448	448	44	209	187	22	12%	448
Medical Aid Contributions		251	267	267	7	34	111	(77)	-69%	267
Motor Vehicle Allowance		1 903	1 818	1 818	162	811	757	54	7%	1 818
Cellphone Allowance		658	653	653	58	289	272	17	6%	653
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 121	5 164	5 164	446	2 236	2 152	84	4%	5 164
Sub Total - Councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
% increase	4		-0.3%	-0.3%						-0.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 011	6 442	6 442	757	3 090	2 684	406	15%	6 442
Pension and UIF Contributions		2	64	64	2	4	27	(23)	-84%	64
Medical Aid Contributions		131	144	144	22	56	60	(4)	-6%	144
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 505	1 559	1 559	192	792	650	143	22%	1 559
Cellphone Allowance		64	68	68	10	33	29	5	17%	68
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		242	264	264	31	127	110	17	15%	264
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		7 954	8 541	8 541	1 013	4 103	3 559	544	15%	8 541
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	13 390	62 274	62 919	(645)	-1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 654	7 713	8 222	(509)	-6%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 019	5 095	4 787	308	6%	11 488
Overtime		(2)	-	-	4	19	-	19	#DIV/0!	-
Performance Bonus		9 291	10 851	10 851	890	4 141	4 521	(381)	-8%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	484	2 822	2 677	145	5%	6 425
Cellphone Allowance		506	517	517	43	215	215	0	0%	517
Housing Allowances		1 142	1 164	1 164	101	499	485	14	3%	1 164
Other benefits and allowances		12 363	9 042	11 042	1 241	6 377	4 368	2 010	46%	11 042
Payments in lieu of leave		5 465	-	-	139	366	-	366	#DIV/0!	-
Long service awards		1 429	-	-	56	444	-	444	#DIV/0!	-
Post-retirement benefit obligations	2	10 617	4 700	4 700	-	-	1 958	(1 958)	-100%	4 700
Sub Total - Other Municipal Staff		212 019	214 925	216 925	19 021	89 965	90 153	(188)	0%	216 925
% increase	4		1.4%	2.3%						2.3%
Total Parent Municipality		228 345	231 817	233 817	20 751	97 647	97 191	456	0%	233 817

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		228 345	231 817	233 817	20 751	97 647	97 191	456	0%	233 817
% increase	4		1.5%	2.4%						2.4%
TOTAL MANAGERS AND STAFF		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Adjusted Budget	YearTD actual	YearTD budget	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source							
	Service charges - water revenue	41 368	12 301	17 237	(4 936)	-29%	Service charges – Water revenue is amounts billed on customers for water used, the year to date actual is R12.3 million, which is below year to date budget of R17.2 million. An unfavourable variance of R4.9 million is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Service charges - sanitation revenue	11 140	4 166	4 642	(476)	-10%	Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, the year to date actual is R4.1 million which is slightly below year to budget of R4.6 million. An unfavourable variance of R476 thousand is observed	Sewer charge is fixed, but businesses and government are charged an additional sewer excess if they use more than 40kl of water per month, since the municipality is facing metering problem sewer access is not accurately charged. Challenge is the sources of funds, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Rental of facilities and equipment	200	59	83	(25)	-30%	Rental of facilities is amounts billed to WSSA, Avis and Wapathatha Group for office space used. The year to date actual is R59 thousand which is below year to date budget of R83 thousand. An unfavourable variance of R25 thousand is observed.	There has been under-billing for the first 3 months of the financial year (July-Sept) 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	1 665	2 083	(419)	-20%	Interest on investment is interest received when the Municipality makes cash investments. The year to date actual is R1.67 million, which is below year to date budget of R2 million. An unfavourable variance of R419 thousand is observed.	
	Interest earned - outstanding debtors	–	16	–	16		Interest earned - outstanding debtors is charged on businesses for accounts in arrears, budgeted amount will be estimated in the adjustment budget.	budget allocation will be allocated on the adjustment budget. This interest arise from outstanding debtors from businesses there was over budgeting of fines, penalties and forfeits, adjustment will be done on the adjustment budget
	Fines, penalties and forfeits	100	2	42	(39)	-94%	Fines, penalties and forfeits are amounts charged on illegal connections, the year to date actual is R2 thousand, the year to date budget is R42 thousand. An unfavourable variance of R39 thousand is observed. There was over budgeting of fines, penalties and forfeits, mid-year and performance assessment will recommend adjustment to be done on the adjustment budget.	
	Licences and permits	–	10	–	10			Budget allocation for this line item will be inputted in the next
	Transfers and subsidies	576 644	231 630	233 102	(1 473)	-1%	Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.	
	Other revenue	900	37	375	(338)	-90%	Transfers and subsidies recognised as revenue year to date actual is R231 million, which is below year to date budget of R233 million. Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year to date actual is R8 thousand, which is below year to date budget of R300 thousand. An unfavourable variance of R290 thousand is observed	Other Revenue comprises a large portion of tender fees sold, so far the municipality has not sold tender documents. During mid-year assessment it will be determined whether an adjustment is required or not
2	Expenditure By Type							
	Employee related costs	225 466	94 068	93 711	356	0%	Employee related costs year to date actual is R94 million, the year to date budget is R93.7 million, an unfavourable variance of R356 thousand is observed	
	Remuneration of councillors	8 350	3 579	3 479	100	3%	Remuneration of Councillors year to date actual is R3.5 million, the year to date budget is R3.4 million, an unfavourable variance of R100 thousand is observed.	Assessment and provision for bad debts is done at year end
	Debt impairment	14 723	–	5 700	(5 700)	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.	
	Depreciation & asset impairment	62 886	26 202	26 202	–		This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is R26.2 million. The year to date budget is R26.2 million	Estimated depreciation is posted quarterly pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges	–						
	Bulk purchases	23 552	6 911	9 455	(2 543)	-27%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year to date actual is R6.9 million, the year to date budget is R9.4 million, a favorable variance of R2.5 million is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.	Bulk water purchases expenditure is based on amount/volume of water extracted. The midyear and performance assessment will determine whether we need to adjust
	Other materials	7 200	2 430	3 171	(741)	-23%	Other materials year to date actual is R2.4 million, the year to date budget is R3.1 million, a favourable variance of R741 thousand is observed	
	Contracted services	169 246	84 127	64 270	19 857	31%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year to date actual is R84 million which is above year to date budget of R64.2 million, an unfavourable variance of R19.8 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	13 202	6 541	5 242	1 299	25%	Transfers and subsidies year to date actual is R6.5 million, the year to date budget is R5.2 million, an unfavourable variance of R1.4 million is observed.	
	Other expenditure	91 360	37 592	35 205	2 387	7%	Other expenditure year to date actual is R37.5 million, the year to date budget is R35 million, an unfavourable variance of R2.3 million is observed.	
3	Capital Expenditure							
	Vote 01 - Council	3 500	–	1 050	(1 050)	-100%	Procurement process	
	Vote 02 - Corporate Services	7 443	97	3 211	(3 114)	-97%	Procurement process	
	Vote 03 - Finance	6 063	535	1 971	(1 436)	-73%	Procurement process for meter	
	Vote 04 - Community Development	11 457	6	5 074	(5 068)	-100%	Procurement process for Kwamajomela project	
	Vote 05 - Planning & Wsa	375 537	203 692	166 331	37 361	22%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services	–	–	–	–			
	Vote 07 - Water Purification	–	–	–	–			
	Vote 08 - Water Distribution	1 900	–	570	(570)	-100%	Procurement process	
	Vote 09 - Waste Water	–	–	–	–			
4	Financial Position							
	Client elected not to populate this sheet							
5	Cash Flow							
	Client elected not to populate this sheet							
6	Measureable performance							
	Client elected not to populate this sheet							
7	Municipal Entities							
	Client elected not to populate this sheet							

2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

2.9 CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	–		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	–		
Total Capital expenditure	441 642	454 134	405 899	204 331					

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 - M05 November

[illegible]

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	-	-	477	477	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	477	477	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	477	477	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	458	5 222	6 321	80	535	2 520	1 985	78.8%	6 321	
Computer Equipment	458	5 222	6 321	80	535	2 520	1 985	78.8%	6 321	
Furniture and Office Equipment	82	120	104	97	97	46	(51)	-110.4%	104	
Furniture and Office Equipment	82	120	104	97	97	46	(51)	-110.4%	104	
Machinery and Equipment	688	1 124	2 877	-	6	1 003	997	99.4%	2 877	
Machinery and Equipment	688	1 124	2 877	-	6	1 003	997	99.4%	2 877	
Transport Assets	8 360	2 600	2 861	-	-	1 181	1 181	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	1 181	1 181	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	47 428	204 331	178 208	(26 123)	-14.7%	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.

2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

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: _____

11/12/2020.

Municipal In-year reports & supporting tables

mSCOA Version 6.4

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Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic documents: lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2020/21

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

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

DC26 Zululand - Contact Information

A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	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

Secretary/PA to the Speaker:	
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

Mayor/Executive Mayor:	
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

Secretary/PA to the Mayor/Executive Mayor:	
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

Deputy Mayor/Executive Mayor:	
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

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Mbatha
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
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D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	7212135329088
Title	Mr
Name	S.P. Mosia
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Secretary/PA to the Municipal Manager:	
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Chief Financial Officer	
ID Number	6910275328080

Secretary/PA to the Chief Financial Officer	
ID Number	7505130591085

Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8605195523087	ID Number	6404041006089
Title	Mr	Title	Mrs
Name	Lungisani Buthelezi	Name	Thenjiwe Sibiya
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Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	2 449	16 466	21 878	(5 412)	-25%	52 507
Investment revenue	4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Transfers and subsidies	485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other own revenue	1 236	1 200	1 200	51	124	500	(376)	-75%	1 200
Total Revenue (excluding capital transfers and contributions)	529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351
Employee costs	219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of Councillors	8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	10 481	26 202	26 202	–		62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	33 666	32 142	31 252	1 398	9 341	12 626	(3 285)	-26%	31 252
Transfers and subsidies	6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure	360 116	226 166	274 829	32 745	121 719	105 175	16 545	16%	274 829
Total Expenditure	706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/(Deficit)	(176 847)	10 066	19 366	(61 986)	(11 566)	11 128	(22 694)	-204%	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	444 068	229 301	229 301	185 028	44 273	24%	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	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	463 434
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	463 434
Capital expenditure & funds sources									
Capital expenditure	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Capital transfers recognised	415 596	445 042	386 993	47 251	203 699	171 406	32 293	19%	386 993
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3 269	9 092	18 906	177	632	6 802	(6 170)	-91%	18 906
Total sources of capital funds	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Financial position									
Total current assets	106 612	117 837	187 261		82 500				187 261
Total non current assets	3 937 998	4 624 242	4 576 007		4 116 127				4 576 007
Total current liabilities	216 914	138 612	214 612		153 195				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		3 793 700				4 499 033
Cash flows									
Net cash from (used) operating	–	528 285	518 265	749 893	398 655	215 944	(182 711)	-85%	518 265
Net cash from (used) investing	–	(439 834)	(450 834)	(47 428)	(204 331)	(187 848)	16 483	-9%	(450 834)
Net cash from (used) financing	(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	(1 204)	80%	(3 612)
Cash/cash equivalents at the month/year end	8 866	111 291	76 932	–	206 313	26 591	(179 722)	-676%	63 819
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758
Creditors Age Analysis									
Total Creditors	4 581	4 476	20 078	513	–	–	–	–	29 649

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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										
Governance and administration		471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	-2%	577 260
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	-2%	577 260
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		2 507	1 911	1 911	–	10	796	(786)	-99%	1 911
Community and social services		2 507	1 911	1 911	–	–	796	(796)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	10	–	10	#DIV/0!	–
Economic and environmental services		9 054	8 996	8 996	–	–	3 748	(3 748)	-100%	8 996
Planning and development		9 054	8 996	8 996	–	–	3 748	(3 748)	-100%	8 996
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		546 165	491 252	491 252	234 422	250 766	204 689	46 077	23%	491 252
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	480 113	233 494	246 600	200 047	46 553	23%	480 113
Waste water management		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 029 719	1 017 996	1 079 419	233 682	479 186	442 592	36 594	8%	1 079 419
Expenditure - Functional										
Governance and administration		213 844	247 966	273 852	24 474	102 039	109 743	(7 704)	-7%	273 852
Executive and council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	21%	42 492
Finance and administration		173 789	211 093	231 360	21 541	81 625	92 820	(11 195)	-12%	231 360
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		18 249	22 844	22 844	1 557	6 408	9 461	(3 053)	-32%	22 844
Community and social services		7 397	11 158	11 158	687	1 882	4 602	(2 721)	-59%	11 158
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 852	11 686	11 686	870	4 527	4 859	(332)	-7%	11 686
Economic and environmental services		25 798	20 502	21 512	2 596	8 012	8 598	(586)	-7%	21 512
Planning and development		25 798	20 502	21 512	2 596	8 012	8 598	(586)	-7%	21 512
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		440 701	264 596	289 123	37 042	141 970	115 258	26 711	23%	289 123
Energy sources		(655)	–	–	–	–	–	–		–
Water management		437 731	260 968	285 495	36 744	140 495	113 747	26 748	24%	285 495
Waste water management		3 625	3 628	3 628	298	1 475	1 511	(37)	-2%	3 628
Waste management		–	–	–	–	–	–	–		–
Other		7 762	7 954	8 654	699	3 021	3 375	(354)	-10%	8 654
Total Expenditure - Functional	3	706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156	21 578	11%	463 434

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description			Ref	2019/20 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												
Executive and council				471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	-2%	577 260
Mayor and Council				-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive				-	-	-	-	-	-	-	-	-
Finance and administration				471 993	515 837	577 260	(740)	228 410	233 359	(4 949)	(0)	577 260
Administrative and Corporate Support				-	5 588	5 588	-	-	2 328	(2 328)	(0)	5 588
Asset Management												
Finance				471 647	509 849	571 272	(740)	228 410	230 864	(2 454)	(0)	571 272
Fleet Management												
Human Resources				346	400	400	-	-	167	(167)	(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												
Community and social services				2 507	1 911	1 911	-	10	796	(786)	(0)	1 911
Aged Care				2 507	1 911	1 911	-	-	796	(796)	(0)	1 911
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	-	-	796	(796)	(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												
Health Surveillance and Prevention of Communicable Diseases including immunizations												
Vector Control												
Chemical Safety												
Economic and environmental services												
Planning and development				9 054	8 996	8 996	-	-	3 748	(3 748)	(0)	8 996
Billboards				9 054	8 996	8 996	-	-	3 748	(3 748)	(0)	8 996

Corporate Wide Strategic Planning (IDPs, LEDs)			6 613	6 613			2 755	(2 755)	(0)	6 613
Central City Improvement District								-		
Development Facilitation								-		
Economic Development/Planning	6 000	-	-	-	-	-	-	-		-
Regional Planning and Development								-		
Town Planning, Building Regulations and Enforcement, and City Engineer								-		
Project Management Unit								-		
Provincial Planning								-		
Support to Local Municipalities	3 054	2 383	2 383	-	-	993	(993)		(0)	2 383
Road transport	-	-	-	-	-	-	-	-		-
Public Transport								-		
Road and Traffic Regulation								-		
Roads								-		
Taxi Ranks								-		
Environmental protection	-	-	-	-	-	-	-	-		-
Biodiversity and Landscape								-		
Coastal Protection								-		
Indigenous Forests								-		
Nature Conservation								-		
Pollution Control								-		
Soil Conservation								-		
Trading services	546 165	491 252	491 252	234 422	250 766	204 689	46 077		0	491 252
Energy sources	-	-	-	-	-	-	-	-		-
Electricity								-		
Street Lighting and Signal Systems								-		
Nonelectric Energy								-		
Water management	535 708	480 113	480 113	233 494	246 600	200 047	46 553		0	480 113
Water Treatment	-	-	-	-	-	-	-	-		-
Water Distribution	535 708	480 113	480 113	233 494	246 600	200 047	46 553		0	480 113
Water Storage								-		
Waste water management	10 457	11 140	11 140	927	4 166	4 642	(476)		(0)	11 140
Public Toilets							-			
Sewerage	10 457	11 140	11 140	927	4 166	4 642	(476)		(0)	11 140
Storm Water Management							-			
Waste Water Treatment							-			
Waste management	-	-	-	-	-	-	-	-		-
Recycling							-	-		
Solid Waste Disposal (Landfill Sites)							-	-		
Solid Waste Removal							-	-		
Street Cleaning							-	-		
Other	-	-	-	-	-	-	-	-		-
Abattoirs							-	-		
Air Transport	-	-	-	-	-	-	-	-		-
Forestry							-	-		
Licensing and Regulation							-	-		
Markets							-	-		
Tourism	-	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	1 029 719	1 017 996	1 079 419	233 682	479 186	442 592	36 594	0	1 079 419
Expenditure - Functional										
Municipal governance and administration		213 844	247 966	273 852	24 474	102 039	109 743	(7 704)	(0)	273 852
Executive and council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	0	42 492
Mayor and Council		32 449	26 035	30 054	1 810	13 783	12 011	1 771	0	30 054
Municipal Manager, Town Secretary and Chief Executive		7 606	10 838	12 438	1 123	6 632	4 912	1 720	0	12 438
Finance and administration		173 789	211 093	231 360	21 541	81 625	92 820	(11 195)	(0)	231 360
Administrative and Corporate Support		91 403	70 582	85 612	7 275	35 562	33 137	2 425	0	85 612
Asset Management								-		
Finance		76 225	132 382	137 549	13 759	43 873	56 312	(12 439)	(0)	137 549
Fleet Management								-		
Human Resources		6 161	8 129	8 199	507	2 190	3 371	(1 181)	(0)	8 199
Information Technology								-		
Legal Services								-		
Marketing, Customer Relations, Publicity and Media								-		
Co-ordination								-		
Property Services								-		
Risk Management								-		
Security Services								-		
Supply Chain Management								-		
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function								-		
Community and public safety		18 249	22 844	22 844	1 557	6 408	9 461	(3 053)	(0)	22 844
Community and social services		7 397	11 158	11 158	687	1 882	4 602	(2 721)	(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	263	1 344	1 978	(633)	(0)	4 782
Disaster Management	2 088	6 376	6 376	424	537	2 625	(2 087)	(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	870	4 527	4 859	(332)	(0)	11 686
Ambulance							-		
Health Services	10 852	11 686	11 686	870	4 527	4 859	(332)	(0)	11 686
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of							-		
Communicable Diseases including immunizations							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	25 798	20 502	21 512	2 596	8 012	8 598	(586)	(0)	21 512
Planning and development	25 798	20 502	21 512	2 596	8 012	8 598	(586)	(0)	21 512
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)	8 719	9 526	9 526	1 265	3 936	3 916	21	0	9 526
Central City Improvement District							-		
Development Facilitation							-		
Economic Development/Planning	7 252	3 690	3 690	540	884	1 524	(640)	(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	792	3 192	3 159	33	0	8 296
Road transport	-	-	-	-	-	-	-		-
Public Transport							-		
Road and Traffic Regulation							-		
Roads							-		
Taxi Ranks							-		
Environmental protection	-	-	-	-	-	-	-		-
Biodiversity and Landscape							-		
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control							-		
Soil Conservation							-		
Trading services	440 701	264 596	289 123	37 042	141 970	115 258	26 711	0	289 123
Energy sources	(655)	-	-	-	-	-	-		-
Electricity	(655)	-	-	-	-	-	-		-
Street Lighting and Signal Systems							-		
Nonelectric Energy							-		
Water management	437 731	260 968	285 495	36 744	140 495	113 747	26 748	0	285 495
Water Treatment	47 289	37 554	37 554	4 603	21 801	15 620	6 181	0	37 554
Water Distribution	390 443	223 415	247 942	32 141	118 694	98 127	20 567	0	247 942
Water Storage							-		
Waste water management	3 625	3 628	3 628	298	1 475	1 511	(37)	(0)	3 628
Public Toilets							-		
Sewerage	3 625	3 628	3 628	298	1 475	1 511	(37)	(0)	3 628
Storm Water Management							-		

Waste Water Treatment							-		
Waste management	-	-	-	-	-	-	-		-
Recycling							-		
Solid Waste Disposal (Landfill Sites)							-		
Solid Waste Removal							-		
Street Cleaning							-		
Other	7 762	7 954	8 654	699	3 021	3 375	(354)	(0)	8 654
Abattoirs							-		
Air Transport	6 418	5 941	5 941	520	2 437	2 460	(23)	(0)	5 941
Forestry							-		
Licensing and Regulation							-		
Markets							-		
Tourism	1 344	2 013	2 713	179	584	915	(331)	(0)	2 713
Total Expenditure - Functional	3	706 354	563 862	615 985	66 368	246 436	15 015	0	615 985
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156	21 578	0
									463 434

References

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

check oprev balance	-	-	-	-	-	-	36 593 554	-
check opexp balance	-	-	-	-	-	-	-0	-

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	-	-	167	(167)	-100.0%	400
Vote 03 - Finance		471 647	509 849	571 272	(740)	228 410	230 864	(2 454)	-1.1%	571 272
Vote 04 - Community Development		1 911	14 112	14 112	-	10	5 880	(5 870)	-99.8%	14 112
Vote 05 - Planning & Wsa		507 220	441 128	441 128	231 968	234 284	183 803	50 480	27.5%	441 128
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		37 542	41 368	41 368	1 527	12 316	17 237	(4 920)	-28.5%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	927	4 166	4 642	(476)	-10.2%	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	233 682	479 186	442 592	36 594	8.3%	1 079 419
Expenditure by Vote	1									
Vote 01 - Council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	20.6%	42 492
Vote 02 - Corporate Services		96 963	76 116	89 437	6 551	37 026	34 890	2 136	6.1%	89 437
Vote 03 - Finance		76 225	132 382	137 549	13 759	43 873	56 312	(12 439)	-22.1%	137 549
Vote 04 - Community Development		35 330	42 919	45 397	4 751	14 092	18 371	(4 278)	-23.3%	45 397
Vote 05 - Planning & Wsa		38 981	29 958	30 968	1 448	4 336	12 585	(8 249)	-65.5%	30 968
Vote 06 - Technical Services		7 894	1 926	1 926	169	1 212	801	412	51.4%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	4 603	21 801	15 620	6 181	39.6%	37 554
Vote 08 - Water Distribution		360 647	202 507	227 034	31 855	117 222	89 424	27 798	31.1%	227 034
Vote 09 - Waste Water		3 625	3 628	3 628	298	1 475	1 511	(37)	-2.4%	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	66 368	261 451	246 436	15 015	6.1%	615 985
Surplus/ (Deficit) for the year	2	323 365	454 134	463 434	167 315	217 735	196 156	21 578	11.0%	463 434

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

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 thousand										
Revenue by Vote	1									
Vote 01 - Council		-	-	-	-	-	-	-		-
01.1 - Council		-	-	-	-	-	-	-		-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-		-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		942	400	400	-	-	167	(167)	-100%	400
02.1 - Corporate Services Administration		-	-	-	-	-	-	-		-
02.2 - Human Resources		346	400	400	-	-	167	(167)	-100%	400
02.3 - Airport		-	-	-	-	-	-	-		-
02.4 - Disaster Management		596	-	-	-	-	-	-		-
Vote 03 - Finance		471 647	509 849	571 272	(740)	228 410	230 864	(2 454)	-1%	571 272
03.1 - Financial Services Administration		470 182	508 649	570 072	95	228 045	230 364	(2 319)	-1%	570 072
03.2 - Budget & Treasury Office		1 465	1 200	1 200	(835)	365	500	(135)	-27%	1 200
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Community Development		1 911	14 112	14 112	-	10	5 880	(5 870)	-100%	14 112
04.1 - Community & Social Serv. Administration		-	5 588	5 588	-	-	2 328	(2 328)	-100%	5 588
04.2 - Indonsa		1 911	1 911	1 911	-	-	796	(796)	-100%	1 911
04.3 - Municipal Health		-	-	-	-	10	-	10	#DIV/0!	-
04.4 - Tourism		-	-	-	-	-	-	-		-
04.5 - Local Economic Development		-	6 613	6 613	-	-	2 755	(2 755)	-100%	6 613
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		507 220	441 128	441 128	231 968	234 284	183 803	50 480	27%	441 128
05.1 - Planning Administration		3 054	2 383	2 383	-	-	993	(993)	-100%	2 383
05.2 - Wsa Administration		6 000	-	-	-	-	-	-		-
05.3 - Project Management		498 166	438 745	438 745	231 968	234 284	182 810	51 473	28%	438 745
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
06.1 - Project Management Unit		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-		-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-		-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-		-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-		-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		37 542	41 368	41 368	1 527	12 316	17 237	(4 920)	-29%	41 368
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-		-
08.2 - Water Distribution Endume Wsp		2 970	-	-	(837)	1 664	-	1 664	#DIV/0!	-
08.3 - Water Distribution Nongoma Wsp		1 733	-	-	152	657	-	657	#DIV/0!	-
08.4 - Water Distribution Pongola Wsp		9 653	-	-	981	5 273	-	5 273	#DIV/0!	-
08.5 - Water Distribution Ulundi Wsp		12 825	-	-	1 230	4 722	-	4 722	#DIV/0!	-
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	-	-	17 237	(17 237)	-100%	41 368
Vote 09 - Waste Water		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-		-
09.2 - Waste Water Endume Sanitation		258	-	-	39	120	-	120	#DIV/0!	-
09.3 - Waste Water Nongoma Sanitation		696	-	-	66	315	-	315	#DIV/0!	-
09.4 - Waste Water Pongola Sanitation		1 556	-	-	144	675	-	675	#DIV/0!	-
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	679	3 056	4 642	(1 586)	-34%	11 140
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 029 719	1 017 996	1 079 419	233 682	479 186	442 592	36 594	8%	1 079 419
Expenditure by Vote	1									
Vote 01 - Council		40 055	36 873	42 492	2 933	20 414	16 923	3 492	21%	42 492
01.1 - Council		32 449	26 035	30 054	1 810	13 783	12 011	1 771	15%	30 054
01.2 - Municipal Manager Administration		7 606	10 838	12 438	1 123	6 632	4 912	1 720	35%	12 438
01.3 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		96 963	76 116	89 437	6 551	37 026	34 890	2 136	6%	89 437
02.1 - Corporate Services Administration		82 296	62 046	75 297	5 525	32 285	29 058	3 227	11%	75 297
02.2 - Human Resources		6 161	8 129	8 199	507	2 190	3 371	(1 181)	-35%	8 199
02.3 - Airport		6 418	5 941	5 941	520	2 437	2 460	(23)	-1%	5 941
02.4 - Disaster Management		2 088	-	-	-	113	-	113	#DIV/0!	-
Vote 03 - Finance		76 225	132 382	137 549	13 759	43 873	56 312	(12 439)	-22%	137 549
03.1 - Financial Services Administration		73 587	131 061	136 228	13 566	43 292	55 770	(12 478)	-22%	136 228
03.2 - Budget & Treasury Office		2 639	1 321	1 321	194	581	542	40	7%	1 321
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Community Development		35 330	42 919	45 397	4 751	14 092	18 371	(4 278)	-23%	45 397
04.1 - Community & Social Serv. Administration		9 107	8 536	10 315	1 750	3 277	4 079	(802)	-20%	10 315
04.2 - Indonsa		5 309	4 782	4 782	263	1 344	1 978	(633)	-32%	4 782
04.3 - Municipal Health		10 852	11 686	11 686	870	4 527	4 859	(332)	-7%	11 686

04.4 - Tourism		1 344	2 013	2 713	179	584	915	(331)	-36%	2 713
04.5 - Local Economic Development		8 719	9 526	9 526	1 265	3 936	3 916	21	1%	9 526
04.6 - Community Development		-	-	-	-	-	-	-		-
04.7 - Disaster Management		-	6 376	6 376	424	424	2 625	(2 201)	-84%	6 376
Vote 05 - Planning & Wsa		38 981	29 958	30 968	1 448	4 336	12 585	(8 249)	-66%	30 968
05.1 - Planning Administration		9 827	7 286	8 296	792	3 192	3 159	33	1%	8 296
05.2 - Wsa Administration		7 252	3 690	3 690	540	884	1 524	(640)	-42%	3 690
05.3 - Project Management		21 902	18 982	18 982	117	260	7 902	(7 642)	-97%	18 982
Vote 06 - Technical Services		7 894	1 926	1 926	169	1 212	801	412	51%	1 926
06.1 - Project Management Unit		7 894	1 926	1 926	169	1 212	801	412	51%	1 926
Vote 07 - Water Purification		47 289	37 554	37 554	4 603	21 801	15 620	6 181	40%	37 554
07.1 - Water Purification - Abaqulusi		64	-	-	16	82	-	82	#DIV/0!	-
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	176	996	3 319	(2 323)	-70%	7 969
07.3 - Water Purification - Nongoma		4 141	11 389	11 389	412	2 136	4 743	(2 607)	-55%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	125	571	2 333	(1 762)	-76%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	3 874	18 015	5 224	12 791	245%	12 595
Vote 08 - Water Distribution		360 647	202 507	227 034	31 855	117 222	89 424	27 798	31%	227 034
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	312	1 612	2 944	(1 332)	-45%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 240	157	884	5 414	(4 529)	-84%	13 240
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 273	1 402	5 641	8 679	(3 039)	-35%	21 273
08.4 - Water Distribution Pongola Wsp		17 273	19 999	21 999	1 839	5 439	8 743	(3 304)	-38%	21 999
08.5 - Water Distribution Ulundi Wsp		74 232	36 378	36 378	5 587	36 230	14 731	21 499	146%	36 378
08.6 - Water Distribution Zululand Wsp		240 488	104 549	127 076	22 559	67 416	48 914	18 502	38%	127 076
Vote 09 - Waste Water		3 625	3 628	3 628	298	1 475	1 511	(37)	-2%	3 628
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	40	130	130	(0)	0%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	-	-	157	(157)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	13	64	95	(31)	-32%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	-	-	216	(216)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	246	1 280	913	367	40%	2 192
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		(655)	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		(655)	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	706 354	563 862	615 985	66 368	261 451	246 436	15 015	0	615 985
Surplus/ (Deficit) for the year	2	323 365	454 134	463 434	167 315	217 735	196 156	21 578	0	463 434

References

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

check revenue
check expenditure

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue		27 255	41 368	41 368	1 521	12 301	17 237	(4 936)	-29%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	927	4 166	4 642	(476)	-10%	11 140
Service charges - refuse revenue								-		
Rental of facilities and equipment		159	200	200	15	59	83	(25)	-30%	200
Interest earned - external investments		4 760	5 000	5 000	50	1 665	2 083	(419)	-20%	5 000
Interest earned - outstanding debtors		27	-	-	5	16	-	16	#DIV/0!	-
Dividends received								-		
Fines, penalties and forfeits		4	100	100	2	2	42	(39)	-94%	100
Licences and permits		-	-	-	-	10	-	10	#DIV/0!	-
Agency services								-		
Transfers and subsidies		485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-1%	576 644
Other revenue		1 045	900	900	29	37	375	(338)	-90%	900
Gains		-	-	-	-	-	-	-		-
		529 507	573 928	635 351	4 381	249 885	257 564	(7 679)	-3%	635 351
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466
Remuneration of councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
Debt impairment		11 751	11 000	14 723	-	-	5 700	(5 700)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	10 481	26 202	26 202	-		62 886
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases		18 981	23 552	23 552	1 398	6 911	9 455	(2 543)	-27%	23 552
Other materials		14 685	8 590	7 700	-	2 430	3 171	(741)	-23%	7 700
Contracted services		245 654	139 217	168 326	26 703	84 127	64 270	19 857	31%	168 326
Transfers and subsidies		6 401	10 852	13 202	993	6 541	5 242	1 299	25%	13 202
Other expenditure		102 673	75 949	91 780	6 042	37 592	35 205	2 387	7%	91 780
Losses		37	-	-	-	-	-	-		-
Total Expenditure		706 354	563 862	615 985	66 368	261 451	246 436	15 015	6%	615 985
Surplus/(Deficit)		(176 847)	10 066	19 366	(61 986)	(11 566)	11 128	(22 694)	(0)	19 366
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) (Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		491 852	444 068	444 068	229 301	229 301	185 028	44 273	0	444 068
Transfers and subsidies - capital (in-kind - all)		8 360	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		323 365	454 134	463 434	167 315	217 735	196 156			463 434
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		323 365	454 134	463 434	167 315	217 735	196 156			463 434

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		-	-	-	-	-	-	-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 01 - Council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
Vote 02 - Corporate Services		556	7 870	7 443	97	97	3 211	(3 114)	-97%	7 443
Vote 03 - Finance		686	1 222	6 063	80	535	1 971	(1 436)	-73%	6 063
Vote 04 - Community Development		-	13 175	11 457	-	6	5 074	(5 068)	-100%	11 457
Vote 05 - Planning & Wsa		409 264	431 867	375 537	47 251	203 692	166 331	37 361	22%	375 537
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		8 360	-	1 900	-	-	570	(570)	-100%	1 900
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Total Capital Expenditure		418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Capital Expenditure - Functional Classification										
Governance and administration		1 241	14 530	21 735	177	632	8 326	(7 694)	-92%	21 735
Executive and council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
Finance and administration		1 241	14 530	18 235	177	632	7 276	(6 644)	-91%	18 235
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	974	847	-	6	375	(369)	-98%	847
Community and social services		-	974	847	-	6	375	(369)	-98%	847
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	8 996	7 823	-	-	3 465	(3 465)	-100%	7 823
Planning and development		-	8 996	7 823	-	-	3 465	(3 465)	-100%	7 823
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Energy sources		-	-	-	-	-	-	-		-
Water management		417 624	429 484	375 364	47 251	203 692	165 984	37 709	23%	375 364
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	150	130	-	-	58	(58)	-100%	130
Total Capital Expenditure - Functional Classification	3	418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899
Funded by:										
National Government		407 237	431 867	375 537	47 251	203 692	166 331	37 361	22%	375 537
Provincial Government		8 360	13 175	11 457	-	6	5 074	(5 068)	-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)		-	-	-	-	-	-	-		-
Transfers recognised - capital		415 596	445 042	386 993	47 251	203 699	171 406	32 293	19%	386 993
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		3 269	9 092	18 906	177	632	6 802	(6 170)	-91%	18 906
Total Capital Funding		418 865	454 134	405 899	47 428	204 331	178 208	26 123	15%	405 899

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 - M05 November

2020/21 Medium Term Budget Statement - Capital Expenditure (Municipal Vote, functional classification and funding) - 1st November										
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 thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
01.1 - Council										-
01.2 - Municipal Manager Administration										-
01.3 - Office Of The Speaker										-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
02.1 - Corporate Services Administration										-
02.2 - Human Resources										-
02.3 - Airport										-
02.4 - Disaster Management										-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
03.1 - Financial Services Administration										-
03.2 - Budget & Treasury Office										-
03.3 - Budget & Treasury Office										-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
04.1 - Community & Social Serv. Administration										-
04.2 - Indonsa										-
04.3 - Municipal Health										-
04.4 - Tourism										-
04.5 - Local Economic Development										-
04.6 - Community Development										-
04.7 - Disaster Management										-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
05.1 - Planning Administration										-
05.2 - Wsa Administration										-
05.3 - Project Management										-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit										-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi										-
07.2 - Water Purification - Edumbe										-
07.3 - Water Purification - Nongoma										-
07.4 - Water Purification - Pongola										-
07.5 - Water Purification - Ulundi										-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
08.1 - Water Distribution Abaqulusi Wsp										-
08.2 - Water Distribution Endume Wsp										-
08.3 - Water Distribution Nongoma Wsp										-
08.4 - Water Distribution Pongola Wsp										-
08.5 - Water Distribution Ulundi Wsp										-
08.6 - Water Distribution Zululand Wsp										-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation										-
09.2 - Waste Water Endume Sanitation										-
09.3 - Waste Water Nongoma Sanitation										-
09.4 - Waste Water Pongola Sanitation										-
09.5 - Waste Water Ulundi Sanitation										-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function										-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 01 - Council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
01.1 - Council		-	-	3 500	-	-	1 050	(1 050)	-100%	3 500
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		556	7 870	7 443	97	97	3 211	(3 114)	-97%	7 443
02.1 - Corporate Services Administration		556	7 720	7 313	97	97	3 153	(3 056)	-97%	7 313
02.2 - Human Resources		-	-	-	-	-	-	-	-	-
02.3 - Airport		-	150	130	-	-	58	(58)	-100%	130
02.4 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		686	1 222	6 063	80	535	1 971	(1 436)	-73%	6 063
03.1 - Financial Services Administration		545	1 222	6 063	80	535	1 971	(1 436)	-73%	6 063
03.2 - Budget & Treasury Office		140	-	-	-	-	-	-	-	-
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	13 175	11 457	-	6	5 074	(5 068)	-100%	11 457
04.1 - Community & Social Serv. Administration		-	5 588	4 859	-	-	2 152	(2 152)	-100%	4 859

04.2 - Indonsa	-	974	847	-	6	375	(369)	-98%	847
04.3 - Municipal Health	-	-	-	-	-	-	-		-
04.4 - Tourism	-	-	-	-	-	-	-		-
04.5 - Local Economic Development	-	6 613	5 750	-	-	2 547	(2 547)	-100%	5 750
04.6 - Community Development	-	-	-	-	-	-	-		-
04.7 - Disaster Management	-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa	409 264	431 867	375 537	47 251	203 692	166 331	37 361	22%	375 537
05.1 - Planning Administration	-	2 383	2 072	-	-	918	(918)	-100%	2 072
05.2 - Wsa Administration	-	-	-	-	-	-	-		-
05.3 - Project Management	409 264	429 484	373 464	47 251	203 692	165 414	38 279	23%	373 464
Vote 06 - Technical Services	-	-	-	-	-	-	-		-
06.1 - Project Management Unit	-	-	-	-	-	-	-		-
Vote 07 - Water Purification	-	-	-	-	-	-	-		-
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-		-
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-		-
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-		-
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-		-
07.5 - Water Purification - Ulundi	-	-	-	-	-	-	-		-
Vote 08 - Water Distribution	8 360	-	1 900	-	-	570	(570)	-100%	1 900
08.1 - Water Distribution Abaqulusi Wsp	-	-	-	-	-	-	-		-
08.2 - Water Distribution Endume Wsp	-	-	-	-	-	-	-		-
08.3 - Water Distribution Nongoma Wsp	-	-	-	-	-	-	-		-
08.4 - Water Distribution Pongola Wsp	-	-	-	-	-	-	-		-
08.5 - Water Distribution Ulundi Wsp	-	-	-	-	-	-	-		-
08.6 - Water Distribution Zululand Wsp	8 360	-	1 900	-	-	570	(570)	-100%	1 900
Vote 09 - Waste Water	-	-	-	-	-	-	-		-
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-		-
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-		-
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-		-
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-		-
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-		-
Vote 10 - .	-	-	-	-	-	-	-		-
Vote 11 - .	-	-	-	-	-	-	-		-
Vote 12 - ,	-	-	-	-	-	-	-		-
Vote 13 - ,	-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-		-
Vote 14 - *	-	-	-	-	-	-	-		-
Vote 15 - Other	-	-	-	-	-	-	-		-
Total single-year capital expenditure	418 865	454 134	405 899	47 428	204 331	178 208	26 123	0	405 899
Total Capital Expenditure	418 865	454 134	405 899	47 428	204 331	178 208	26 123	0	405 899

References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		12 290	66 967	66 156	(30 105)	66 156
Call investment deposits		–	–	–	–	–
Consumer debtors		60 931	35 404	35 404	72 371	35 404
Other debtors		28 890	11 467	81 702	34 378	81 702
Current portion of long-term receivables		–	–	–	–	–
Inventory		4 501	4 000	4 000	5 857	4 000
Total current assets		106 612	117 837	187 261	82 500	187 261
Non current assets						
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	4 116 112	4 557 118
Biological						
Intangible		15	1 000	1 090	15	1 090
Other non-current assets		–	–	3 500	–	3 500
Total non current assets		3 937 998	4 624 242	4 576 007	4 116 127	4 576 007
TOTAL ASSETS		4 044 610	4 742 079	4 763 268	4 198 626	4 763 268
<u>LIABILITIES</u>						
Current liabilities						
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	138 704	211 000
Provisions		10 874	15 000	–	10 874	–
Total current liabilities		216 914	138 612	214 612	153 195	214 612
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		55 198	45 000	45 000	55 198	45 000
Total non current liabilities		55 198	45 000	45 000	55 198	45 000
TOTAL LIABILITIES		272 112	183 612	259 612	208 393	259 612
NET ASSETS	2	3 772 499	4 558 467	4 503 656	3 990 234	4 503 656
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		3 577 492	4 564 843	4 499 033	3 793 700	4 499 033
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 577 492	4 564 843	4 499 033	3 793 700	4 499 033

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	–	26 130	(51 268)	9 874	10 887	(1 013)	-9%	26 130
Other revenue		–	128 130	–	728 503	564 208	–	564 208	#DIV/0!	–
Transfers and Subsidies - Operational		–	515 221	576 644	233 965	233 965	240 268	(6 303)	-3%	576 644
Transfers and Subsidies - Capital		–	444 068	444 068	25 000	286 518	185 028	101 490	55%	444 068
Interest		–	5 000	5 000	50	50	2 083	(2 034)	-98%	5 000
Dividends								–		
Payments										
Suppliers and employees		–	(564 134)	(519 725)	(186 355)	(695 960)	(216 552)	479 408	-221%	(519 725)
Finance charges								–		
Transfers and Grants		–	–	(13 852)	–	–	(5 772)	(5 772)	100%	(13 852)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	528 285	518 265	749 893	398 655	215 944	(182 711)	-85%	518 265
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	14 300	–	–	5 958	(5 958)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(454 134)	(465 134)	(47 428)	(204 331)	(193 806)	10 525	-5%	(465 134)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(439 834)	(450 834)	(47 428)	(204 331)	(187 848)	16 483	-9%	(450 834)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	1 204	-80%	(3 612)
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 612)	(3 612)	(3 612)	(301)	(301)	(1 505)	(1 204)	80%	(3 612)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 612)	84 838	63 819	702 164	194 023	26 591			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		206 313	26 591			63 819

DC26 Zululand - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description R thousands	Adjusted Budget	YearTD actual	YearTD budget	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source							
	Service charges - water revenue	41 368	12 301	17 237	(4 936)	-29%	Service charges – Water revenue is amounts billed on customers for water used, the year to date actual is R12.3 million, which is below year to date budget of R17.2 million. An unfavourable variance of R4.9 million is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres. Sewer charge is fixed, but businesses and government are charged an additional sewer excess if they use more than 40kl of water per month, since the municipality is facing metering problem sewer access is not accurately charged. Challenge is the sources of funds, the municipality has appointed a service provider that will assist in finding grant/loan that will be used for the procurement of metres.
	Service charges - sanitation revenue	11 140	4 166	4 642	(476)	-10%	Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, the year to date actual is R4.1 million which is slightly below year to budget of R4.6 million. An unfavourable variance of R476 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.
	Rental of facilities and equipment	200	59	83	(25)	-30%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year to date actual is R59 thousand which is below year to date budget of R83 thousand. An unfavourable variance of R25 thousand is observed.	
	Interest earned - external investments	5 000	1 665	2 083	(419)	-20%	Interest on investment is interest received when the Municipality makes cash investments. The year to date actual is R1.67 million, which is below year to date budget of R2 million. An unfavourable variance of R419 thousand is observed.	
	Interest earned - outstanding debtors	–	16	–	16		Interest earned - outstanding debtors is charged on businesses for accounts in arrears, budgeted amount will be estimated in the adjustment budget.	budget allocation will be allocated on the adjustment budget. This interest arise from outstanding debtors from businesses
	Fines, penalties and forfeits	100	2	42	(39)	-94%	Fines, penalties and forfeits are amounts charged on illegal connections, the year to date actual is R2 thousand, the year to date budget is R42 thousand. An unfavourable variance of R39 thousand is observed. There was over budgeting of fines, penalties and forfeits, mid-year and performance assessment will recommend adjustment to be done on the adjustment budget	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	231 630	233 102	(1 473)	-1%	Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020. Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.	Budget allocation for this line item will be inputted in the next
	Other revenue	900	37	375	(338)	-90%	Transfers and subsidies recognised as revenue year to date actual is R231 million, which is below year to date budget of R233 million. Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year to date actual is R8 thousand, which is below year to date budget of R300 thousand. An unfavourable variance of R290 thousand is observed	Other Revenue comprises a large portion of tender fees sold, so far the municipality has not sold tender documents. During mid-year assessment it will be determined whether an adjustment is required or not
2	Expenditure By Type							
	Employee related costs	225 466	94 068	93 711	356	0%	Employee related costs year to date actual is R94 million, the year to date budget is R93.7 million, an unfavorable variance of R356 thousand is observed	
	Remuneration of councillors	8 350	3 579	3 479	100	3%	Remuneration of Councillors year to date actual is R3.5 million, the year to date budget is R3.4 million, an unfavorable variance of R100 thousand is observed.	
	Debt impairment	14 723	–	5 700	(5 700)	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	62 886	26 202	26 202	–		This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is R26.2 million. The year to date budget is R26.2 million	Estimated depreciation is posted quarterly pending audit outcome where actual depreciation will be posted after AFS have been audited
	Finance charges	–						
	Bulk purchases	23 552	6 911	9 455	(2 543)	-27%	bulk purchases water from the department or water and Sanitation and other independent water producers. The year to date actual is R6.9 million, the year to date budget is R9.4 million, a favorable variance of R2.5 million is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.	Bulk water purchases expenditure is based on amount/volume of water extracted. The midyear and performance assessment will determine whether we need to adjust
	Other materials	7 200	2 430	3 171	(741)	-23%	Other materials year to date actual is R2.4 million, the year to date budget is R3.1 million, a favourable variance of R741 thousand is observed	
	Contracted services	169 246	84 127	64 270	19 857	31%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year to date actual is R84 million which is above year to date budget of R64.2 million, an unfavourable variance of R19.8 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	13 202	6 541	5 242	1 299	25%	Transfers and subsidies year to date actual is R6.5 million, the year to date budget is R5.2 million, an unfavourable variance of R1.4 million is observed.	
	Other expenditure	91 360	37 592	35 205	2 387	7%	Other expenditure year to date actual is R37.5 million, the year to date budget is R35 million, an unfavourable variance of R2.3 million is observed.	
3	Capital Expenditure							
	Vote 01 - Council	3 500	–	1 050	(1 050)	-100%	Procurement process	
	Vote 02 - Corporate Services	7 443	97	3 211	(3 114)	-97%	Procurement process	
	Vote 03 - Finance	6 063	535	1 971	(1 436)	-73%	Procurement process for meter	
	Vote 04 - Community Development	11 457	6	5 074	(5 068)	-100%	Procurement process for Kwamajomela project	
	Vote 05 - Planning & Wsa	375 537	203 692	166 331	37 361	22%	Spending on Capital grants is above year to date budget	
	Vote 06 - Technical Services	–	–	–	–			
	Vote 07 - Water Purification	–	–	–	–			
	Vote 08 - Water Distribution	1 900	–	570	(570)	-100%	Procurement process	
	Vote 09 - Waste Water	–	–	–	–			
4	Financial Position							
	Client elected not to populate this sheet							
5	Cash Flow							
	Client elected not to populate this sheet							
6	Measurable performance							
	Client elected not to populate this sheet							
7	Municipal Entities							
	Client elected not to populate this sheet							

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.2%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		5.7%	2.6%	4.7%	3.7%	4.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	49.1%	85.0%	87.3%	53.9%	87.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.7%	48.3%	30.8%	-19.7%	30.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.5%	38.9%	35.5%	37.6%	35.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	10.4%	8.6%	10.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.7%	11.0%	9.9%	0.0%	1.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		NT Code	Budget Year 2020/21								Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr			Total
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 539	3 027	9 007	4 434	1 731	2 395	6 942	73 183	107 258	88 685		
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	1 599	796	602	590	535	524	2 894	26 691	34 232	31 235		
Receivables from Exchange Transactions - Waste Management	1600												
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810	9	3	2	2	2	3	7	177	206	192		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	30	7	7	7	7	0	0	4	63	19		
Total By Income Source	2000	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758	120 131		
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 608	1 145	795	570	134	232	726	7 242	12 451	8 903		
Commercial	2300	1 341	495	2 213	752	393	439	1 661	7 936	15 230	11 182		
Households	2400	5 228	2 193	6 611	3 711	1 750	2 252	7 457	84 877	114 077	100 045		
Other	2500												
Total By Customer Group	2600	8 176	3 833	9 618	5 033	2 277	2 923	9 844	100 055	141 758	120 131		

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	4 581	4 476	20 078	513					29 649
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	4 581	4 476	20 078	513	-	-	-	-	29 649

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
Zululand District Municipality - ABSA Bank - 9358935948		N/A	Call Deposit	Yes	Fixed	5.2	N/A	N/A	N/A	75 000		(75 000)		
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.55	N/A	N/A	N/A	75 000		(75 000)		
Zululand District Municipality - ABSA Bank - 9359535381		N/A	Investment 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)		
Municipality sub-total										260 000	-	(260 000)	-	-
Entities														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									260 000		(260 000)	-	-

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		481 439	513 310	574 733	1 832	231 630	232 306	(677)	-0.3%	574 733
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–	–	–
Equitable Share		464 560	502 849	564 272	–	226 282	227 947	(1 665)	-0.7%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	2 667	4 983	3 859	1 124	29.1%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 465	1 200	1 200	(835)	365	500	(135)	-27.0%	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]		–	–	–	–	–	–	–	–	–
Provincial Government:		4 361	1 911	1 911	–	–	796	(796)	-100.0%	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		4 361	1 911	1 911	–	–	796	(796)	-100.0%	1 911
Tourism Events		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	485 800	515 221	576 644	1 832	231 630	233 102	(1 473)	-0.6%	576 644
Capital Transfers and Grants										
National Government:		491 852	431 867	431 867	229 301	229 301	179 945	49 356	27.4%	431 867
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		225 574	223 984	223 984	137 316	137 316	93 327	43 990	47.1%	223 984
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		163 774	100 000	100 000	51 490	51 490	41 667	9 823	23.6%	100 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	–	–	993	(993)	-100.0%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	40 495	40 495	43 958	(3 464)	-7.9%	105 500
Provincial Government:		8 360	12 201	12 201	–	–	5 084	(5 084)	-100.0%	12 201
Specify (Add grant description)		8 360	12 201	12 201	–	–	5 084	(5 084)	-100.0%	12 201
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	500 212	444 068	444 068	229 301	229 301	185 028	44 273	23.9%	444 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	1 020 712	231 132	460 930	418 131	42 800	10.2%	1 020 712

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	55 941	234 874	213 904	20 969	9.8%	535 640
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–	–	–
Equitable Share		586 521	478 359	524 929	53 594	229 163	209 475	19 688	9.4%	524 929
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	1 754	5 117	3 859	1 259	32.6%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	463	463	493	(30)	-6.1%	1 200
Municipal Disaster Relief Grant		596	120	250	130	130	77	53	68.7%	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	192	197	589	(392)	-66.5%	2 637
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		3 577	937	2 637	192	197	589	(392)	-66.5%	2 637
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
<i>KwazuluNatal Provincial Planning and Development Commission</i>		3 469	–	–	(269)	120	–	120	–	–
Total operating expenditure of Transfers and Grants:		631 181	489 877	538 277	56 133	235 071	214 493	20 578	9.6%	538 277
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		407 237	431 867	375 537	47 251	203 692	166 331	37 361	22.5%	375 537
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		176 939	223 984	194 769	22 148	123 401	86 266	37 134	43.0%	194 769
Regional Bulk Infrastructure Grant		143 487	100 000	86 957	16 009	44 861	38 514	6 346	16.5%	86 957
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	–	918	(918)	-100.0%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	9 095	35 431	40 633	(5 202)	-12.8%	91 739
Provincial Government:		8 360	13 175	11 457	–	6	5 074	(5 068)	-99.9%	11 457
Specify (Add grant description)		8 360	13 175	11 457	–	6	5 074	(5 068)	-99.9%	11 457
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		415 596	445 042	386 993	47 251	203 699	171 406	32 293	18.8%	386 993
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 046 777	934 919	925 270	103 385	438 769	385 899	52 871	13.7%	925 270

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
					-	
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		-	-	-	-	

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	–	–	–	–	–	–		–
Pension and UIF Contributions		429	448	448	44	209	187	22	12%	448
Medical Aid Contributions		251	267	267	7	34	111	(77)	-69%	267
Motor Vehicle Allowance		1 903	1 818	1 818	162	811	757	54	7%	1 818
Cellphone Allowance		658	653	653	58	289	272	17	6%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	446	2 236	2 152	84	4%	5 164
Sub Total - Councillors		8 372	8 350	8 350	717	3 579	3 479	100	3%	8 350
% increase	4		-0.3%	-0.3%						-0.3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	6 011	6 442	6 442	757	3 090	2 684	406	15%	6 442
Pension and UIF Contributions		2	64	64	2	4	27	(23)	-84%	64
Medical Aid Contributions		131	144	144	22	56	60	(4)	-6%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	192	792	650	143	22%	1 559
Cellphone Allowance		64	68	68	10	33	29	5	17%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	31	127	110	17	15%	264
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7 954	8 541	8 541	1 013	4 103	3 559	544	15%	8 541
% increase	4		7.4%	7.4%						7.4%
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	13 390	62 274	62 919	(645)	-1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 654	7 713	8 222	(509)	-6%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 019	5 095	4 787	308	6%	11 488
Overtime		(2)	–	–	4	19	–	19	#DIV/0!	–
Performance Bonus		9 291	10 851	10 851	890	4 141	4 521	(381)	-8%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	484	2 822	2 677	145	5%	6 425
Cellphone Allowance		506	517	517	43	215	215	0	0%	517
Housing Allowances		1 142	1 164	1 164	101	499	485	14	3%	1 164
Other benefits and allowances		12 363	9 042	11 042	1 241	6 377	4 368	2 010	46%	11 042
Payments in lieu of leave		5 465	–	–	139	366	–	366	#DIV/0!	–
Long service awards		1 429	–	–	56	444	–	444	#DIV/0!	–
Post-retirement benefit obligations		10 617	4 700	4 700	–	–	1 958	(1 958)	-100%	4 700
Sub Total - Other Municipal Staff		212 019	214 925	216 925	19 021	89 965	90 153	(188)	0%	216 925
% increase	4		1.4%	2.3%						2.3%
Total Parent Municipality		228 345	231 817	233 817	20 751	97 647	97 191	456	0%	233 817
Unpaid salary, allowances & benefits in arrears:			4 460	4 460						4 460
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities		–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		228 345	231 817	233 817	20 751	97 647	97 191	456	0%	233 817
% increase	4		1.5%	2.4%						2.4%
TOTAL MANAGERS AND STAFF		219 973	223 466	225 466	20 034	94 068	93 711	356	0%	225 466

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2020/21											2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates																
Service charges - electricity revenue		39 488	14 840	1 939	1 740	(50 408)	1 741	1 741	1 741	1 741	1 741	1 741	2 866	20 889	-	-
Service charges - water revenue		1 510	352	690	604	(860)	437	437	437	437	437	437	324	5 241	-	-
Service charges - sanitation revenue																
Service charges - refuse																
Rental of facilities and equipment		10	10	10	15	15	33	33	33	33	33	33	141	400	418	438
Interest earned - external investments		-	-	-	-	50	417	417	417	417	417	417	2 450	5 000	5 230	5 471
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits								8	8	8	8	8	48	100	105	109
Licences and permits			10	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Agency services																
Transfers and Subsidies - Operational																
Other revenue																
Cash Receipts by Source																
		(23 541)	5 554	(100 805)	(45 558)	233 965	48 054	48 054	48 054	48 054	48 054	48 054	54 357	576 644	548 723	590 578
						728 486	(42)	(42)	(42)	(42)	(42)	(42)	(564 387)	(600)	129 477	131 453
		17 447	20 766	(98 166)	(43 198)	911 249	50 648	50 648	50 648	50 648	50 648	50 648	(504 210)	607 774	683 953	728 049
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		113 868	36 000	80 000	31 650	25 000	37 006	37 006	37 006	37 006	37 006	37 006	(64 484)	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		131 315	56 766	(18 166)	(11 548)	936 249	87 653	87 653	87 653	87 653	87 653	87 653	(582 994)	1 037 542	1 195 691	1 295 467
Cash Payments by Type																
Employee related costs		8	8	-	13 185	92 606	19 485	19 485	19 485	19 485	19 485	19 485	11 100	233 817	232 793	243 502
Remuneration of councillors																
Interest paid																
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Other materials																
Contracted services																
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other																
General expenses		177 615	95 207	128 603	94 978	93 749	21 863	21 863	21 863	21 863	21 863	21 863	6 926	13 852	359 188	383 581
Cash Payments by Type		177 623	95 215	128 603	108 164	186 355	44 465	44 465	44 465	44 465	44 465	44 465	(429 172)	533 577	617 327	653 594
Other Cash Flows/Payments by Type																
Capital assets		75	46 591	67 762	42 474	47 428	38 761	38 761	38 761	38 761	38 761	38 761	28 236	465 134	511 733	567 413
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		177 698	141 807	196 365	150 638	233 784	83 226	83 226	83 226	83 226	83 226	83 226	(400 936)	998 711	1 129 060	1 221 007
NET INCREASE/(DECREASE) IN CASH HELD		(46 383)	(85 041)	(214 531)	(162 186)	702 465	4 428	4 428	4 428	4 428	4 428	4 428	(182 059)	38 831	66 631	74 459
Cash/cash equivalents at the month/year beginning:		12 290	(34 093)	(119 134)	(333 665)	(495 851)	211 042	211 042	215 469	219 897	224 324	228 752	233 180	12 290	51 121	117 752
Cash/cash equivalents at the month/year end:		(34 093)	(119 134)	(333 665)	(495 851)	206 614	211 042	215 469	219 897	224 324	228 752	233 180	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 - M05 November

[illegible]

DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

[illegible]

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	–		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	–		
Total Capital expenditure	441 642	454 134	405 899	204 331					

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
		1				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			409 264	431 867	378 537	47 251	203 692	167 231	(36 461)	-21.8%	378 537
Roads Infrastructure			-	2 383	2 072	-	-	918	918	100.0%	2 072
Roads			-	2 383	2 072	-	-	918	918	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	45 014	174 220	148 817	(25 403)	-17.1%	335 565
Dams and Weirs									-		
Boreholes			2 060	-	-	-	-	-	-		-
Reservoirs			5 977	-	-	-	-	-	-		-
Pump Stations			-	-	-	-	-	-	-		-
Water Treatment Works			113 609	11 871	50 355	12 259	40 119	14 896	(25 223)	-169.3%	50 355
Bulk Mains			210 975	246 377	177 341	19 620	71 698	84 959	13 261	15.6%	177 341
Distribution			76 642	126 439	107 869	13 135	62 403	48 963	(13 441)	-27.5%	107 869
Distribution Points									-		
PRV Stations									-		
Capital Spares			-	-	-	-	-	-	-		-
Sanitation Infrastructure			-	44 797	40 899	2 238	29 473	17 496	(11 976)	-68.4%	40 899
Pump Station											
Reticulation			-	44 797	40 899	2 238	29 473	17 496	(11 976)	-68.4%	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	-	-	4 699	4 699	100.0%	10 610
Community Facilities			-	6 613	5 750	-	-	2 547	2 547	100.0%	5 750
Halls									-		
Centres			-	6 613	5 750	-	-	2 547	2 547	100.0%	5 750
Crèches									-		
Clinics/Care Centres									-		
Fire/Ambulance Stations									-		

Testing Stations							-			
Museums							-			
Galleries							-			
Theatres							-			
Libraries							-			
Cemeteries/Crematoria							-			
Police							-			
PurIs							-			
Public Open Space							-			
Nature Reserves							-			
Public Ablution Facilities							-			
Markets							-			
Stalls							-			
Abattoirs							-			
Airports							-			
Taxi Ranks/Bus Terminals							-			
Capital Spares							-			
Sport and Recreation Facilities	-	5 588	4 859	-	-	2 152	2 152	100.0%	4 859	
Indoor Facilities							-			
Outdoor Facilities	-	5 588	4 859	-	-	2 152	2 152	100.0%	4 859	
Capital Spares							-			
Heritage assets	-	-	3 500	-	-	1 050	1 050	100.0%	3 500	
Monuments							-			
Historic Buildings							-			
Works of Art	-	-	3 500	-	-	1 050	1 050	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	-	-	477	477	100.0%	1 090	
Servitudes							-			
Licences and Rights	13	1 000	1 090	-	-	477	477	100.0%	1 090	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	13	1 000	1 090	-	-	477	477	100.0%	1 090	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	458	5 222	6 321	80	535	2 520	1 985	78.8%	6 321	
Computer Equipment	458	5 222	6 321	80	535	2 520	1 985	78.8%	6 321	
Furniture and Office Equipment	82	120	104	97	97	46	(51)	-110.4%	104	
Furniture and Office Equipment	82	120	104	97	97	46	(51)	-110.4%	104	
Machinery and Equipment	688	1 124	2 877	-	6	1 003	997	99.4%	2 877	
Machinery and Equipment	688	1 124	2 877	-	6	1 003	997	99.4%	2 877	
Transport Assets	8 360	2 600	2 861	-	-	1 181	1 181	100.0%	2 861	
Transport Assets	8 360	2 600	2 861	-	-	1 181	1 181	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	47 428	204 331	178 208	(26 123)	-14.7%	405 899

Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		102	900	300	-	24	146	123	83.8%	300
Computer Equipment		102	900	300	-	24	146	123	83.8%	300
Furniture and Office Equipment		72	100	100	-	-	40	40	100.0%	100
Furniture and Office Equipment		72	100	100	-	-	40	40	100.0%	100
Machinery and Equipment		0	430	680	140	140	204	64	31.3%	680
Machinery and Equipment		0	430	680	140	140	204	64	31.3%	680
Transport Assets		1 982	1 000	570	65	327	523	196	37.4%	570
Transport Assets		1 982	1 000	570	65	327	523	196	37.4%	570
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	80 712	61 930	65 860	7 961	21 606	26 414	4 807	18.2%	65 860

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		68 171	62 886	62 886	10 481	26 202	26 202	-		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	10 481	26 202	26 202	-		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	10 481	26 202	26 202	-		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								-		

Distribution Layers							-		
Capital Spares							-		
Community Assets	928	-	-	-	-	-	-		-
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							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	2 955	-	-	-	-	-	-		-
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	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	33	-	-	-	-	-	-		-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	33	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications	33	-	-	-	-	-	-		-

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

DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

Description	Ref	2019/20	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Capital expenditure on 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								-		
Distribution Layers								-		

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

References

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

check balance	=	=	=	=	=	=
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Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target				
Month	2019/20	Original Budget	Adjusted Budget	Monthly actual
Jul	53 365	37 845	32 908	75
Aug	37 995	37 845	32 908	46 591
Sep	53 687	37 845	39 832	67 762
Oct	24 109	37 845	39 832	42 474
Nov	43 003	37 845	32 527	47 428
Dec	44 104	37 845	32 527	-
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
Budget Year 2020/2019/20	8 176	3 833	9 618	5 033	2 277	2 923	9 844
2019/20	-	-	-	-	-	-	100 055

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2019/20	Budget Year 2020/21
Organs of State	12 077	12 451
Commercial	14 773	15 230
Households	110 655	114 077
Other	-	-

Chart C5 Aged Creditors Analysis	
	Budget Year 2020/21
2019/20	-
Budget Year 2020/21	29 649

