BUDGET IMPLEMENTATION FOR THIRD QUARTER ENDING 31 MARCH 2021

MFMA S52(d) REPORT

2020/2021 FINANCIAL YEAR

ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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ATTACHED [C-SCHEDULE]

GLOSSARY

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

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

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

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

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

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

CFO – Chief Financial Officer

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

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

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

FMG – Financial Management Grant

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

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

MSCOA – Municipal Standard Chart of Accounts

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

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

MWIG – Municipal Water Infrastructure Grant

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

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

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

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

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – IN-YEAR REPORT

1.1 MAYORS REPORT

To be attached

1.2 COUNCIL RESOLUTION

The 3rd quarter review be noted.

1.3 EXECUTIVE SUMMARY

BUDGET PERFORMANCE ANALYSIS

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

Summary Statement of Financial Performance

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Revenue By Source (Excluding Capital Transfers)	573 928 445	637 051 445	488 437 553
Total Operating Expenditure	563 862 195	626 205 195	506 530 910
Surplus/(Deficit)	**10 066 250**	**10 846 250**	**-18 093 357**

Operating revenue Performance

Total operating revenue generated by the Municipality as at **31 March 2021** is **R488.4 million** which is **77%** of the adjusted operating budget, this amount largely comprises of equitable share and operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Operating revenue is explained by source in Section 1.4 Operating Revenue Performance.

The Municipality is largely dependent on government grants for its operations, service charges revenue recognized is only **R36.2 million**, which is **7%** of the total generated operating revenue.

Operating Expenditure Performance

Total Operating Expenditure as at **31 March 2021** is **R506.5 million** which is **81%** of the adjusted operating budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

Capital Expenditure and Funding

Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	454 134 250	415 564 250	311 225 594
Total Capital Financing	454 134 250	415 564 250	311 225 594

Total Capital Expenditure as at **31 March 2021** is **R311.2 million** which is **75%** of the adjusted capital budget. Capital expenditure is explained by source in Section 1.6 Capital Expenditure and Funding.

Major Variances between actuals and year to date budget

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

Major Variances on Revenue are on Service charges, this due to the fact that there are no meters and most consumers are billed on estimate rather than actual. The Municipality is in a process to secure funding for the procurement of meters.

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

The Financial Performance indicate a deficit of **R18 million**, this means the Municipality was not able to generate enough revenue to cover all expenses for the period being reported.

1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		27 255	41 368	41 368	3 900	27 921	31 026	(3 105)	-10%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	981	8 296	8 355	(59)	-1%	11 140
Service charges - refuse revenue								–		
Rental of facilities and equipment		159	200	200	15	133	150	(17)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Interest earned - outstanding debtors		27	–	56	6	39	22	17	74%	56
Dividends received								–		
Fines, penalties and forfeits		4	100	22	(2)	9	44	(35)	-79%	22
Licences and permits		–	–	22	–	10	9	1	14%	22
Agency services								–		
Transfers and subsidies		485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other revenue		1 045	900	900	26	342	675	(333)	-49%	900
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**

The year-to-date actual indicates operating revenue of **R488.4 million** for nine months. The total revenue to-date represents **77%** of the operating revenue budget. Included in operating revenue is an amount of revenue recognized on operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR).

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

Service charges – Water revenue

This is amounts billed on customers for water used, the year-to-date actual is **R27.9 million**, which is below year-to-date budget of **R31 million**. An unfavourable variance of **R3.1 million** or **10%** is observed.

Service charges – Sanitation revenue

This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R8.2 million** which is slightly below year to budget of **R8.3 million**. An unfavourable variance of **R59 thousand** or **1%** is observed.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is **R133 thousand** which is below year-to-date budget of **R150 thousand**. An unfavourable variance of **R17 thousand** or **11%** is observed.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is **R2.4 million**, which is below year-to-date budget of **R3.7 million**. An unfavourable variance of **R1.3 million** is observed.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R39 thousand**, which is below year-to-date budget of **R11 thousand**. A favourable variance of **R22 thousand** is observed.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R9 thousand**, the year-to-date budget is **R44 thousand**. An unfavourable variance of **R35 thousand** against adjusted budget is observed.

Licences and permits

This amount is for health certificates issued, the year-to-date actual is **R10 thousand**, the year-to-date budget is **R9 thousand**. A favourable variance of **R1 thousand** against adjusted budget is observed.

Transfers and subsidies

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

Transfers and subsidies year to date actual is **R449.2 million**, which is above year-to-date budget of **R430 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 **R342 thousand**, which is below year-to-date budget of **R675 thousand**. An unfavorable variance of **R333 thousand** is observed.

1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	10 856	(10 856)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases		17 076	23 552	23 552	1 698	14 547	17 510	(2 964)	-17%	23 552
Other materials		14 685	8 590	8 085	2 731	7 243	5 830	1 413	24%	8 085
Contracted services		241 433	139 217	174 378	23 301	163 990	126 639	37 351	29%	174 378
Transfers and subsidies		6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure		99 255	75 949	93 239	11 591	72 724	67 658	5 066	7%	93 239
Losses		37	–	–	–	–	–	–		–
Total Expenditure		**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**

The year-to-date actual indicates spending of **R506.5 million** for nine months. The total expenditure to date represents **81%** of the adjusted operational budget.

Employee Related Costs

Employee related costs year to date actual is **R172.4 million**, the year-to-date budget is **R169 million**, an unfavorable variance of **R3.4 million** is observed.

Remuneration of Councilors

Remuneration of Councilors year to date actual is **R6.3 million**, the year-to-date budget is **R6.2 million**, an unfavorable variance of **R70 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 **R60.2 million**. The year-to-date budget is **R47.1 million**. An unfavorable variance of **R13.1 million** is observed.

Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is **R14.5 million**, the year-to-date budget is **R17.5 million**, a favorable variance of **R2.9 million** is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification.

Other Materials

Other materials year to date actual is **R7.2 million**, the year-to-date budget is **R5.8 million**, an unfavourable variance of **R1.4 million** is observed

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R163.9 million** which is above year to date budget of **R126.6 million**, an unfavourable variance of **R37.3 million** is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)

Transfers and subsidies paid

Transfers and subsidies year to date actual is **R8.9 million**, the year-to-date budget is **R10.7 million**, a favourable variance of **R1.8 million** is observed.

Other expenditure

Other expenditure year to date actual is **R72.7 million**, the year-to-date budget is **R67.6 million**, an unfavourable variance of **R5 million** is observed.

Operating Grants Expenditure Performance

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

CONDITIONAL OPERATING GRANTS EXPENDITURE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Finance Management	1 200 000	1 200 000	744 381
EPWP Incentive	9 261 000	9 261 000	9 261 000
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	1 911 000
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	504 320
Total Operating Grant Expenditure	**12 372 000**	**14 072 000**	**12 637 496**

Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		27 255	41 368	41 368	3 900	27 921	31 026	(3 105)	-10%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	981	8 296	8 355	(59)	-1%	11 140
Service charges - refuse revenue								–		
Rental of facilities and equipment		159	200	200	15	133	150	(17)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Interest earned - outstanding debtors		27	–	56	6	39	22	17	74%	56
Dividends received								–		
Fines, penalties and forfeits		4	100	22	(2)	9	44	(35)	-79%	22
Licences and permits		–	–	22	–	10	9	1	14%	22
Agency services								–		
Transfers and subsidies		485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other revenue		1 045	900	900	26	342	675	(333)	-49%	900
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	10 856	(10 856)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases		17 076	23 552	23 552	1 698	14 547	17 510	(2 964)	-17%	23 552
Other materials		14 685	8 590	8 085	2 731	7 243	5 830	1 413	24%	8 085
Contracted services		241 433	139 217	174 378	23 301	163 990	126 639	37 351	29%	174 378
Transfers and subsidies		6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure		99 255	75 949	93 239	11 591	72 724	67 658	5 066	7%	93 239
Losses		37	–	–	–	–	–	–		–
Total Expenditure		**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/(Deficit)		**(171 347)**	**10 066**	**10 846**	**(62 353)**	**(18 093)**	**12 405**	**(30 498)**	**(0)**	**10 846**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	404 718	21 145	331 830	317 311	14 519	**0**	404 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)		8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**

1.6 CAPITAL EXPENDITURE AND FUNDING

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

- Government Grants
- Internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Total Capital Expenditure	454 134 250	415 564 250	311 225 594
Total Capital Financing	454 134 250	415 564 250	311 225 594

The capital expenditure amounts to **R 311.2 million** which is **75%** of the capital budget, after a period of nine months.

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	176 038 535
Regional Bulk Infrastructure (RBIG)	100 000 000	70 000 000	69 361 730
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	60 665 710
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	863 792
Sports Infrastructure Grant	5 588 000	-	-
KwaMajomela Manufacturing	6 613 000	5 600 000	1 532 786
Indonsa Grant	974 000	974 000	201 200
Other Assets	9 092 250	9 872 250	2 561 841
Total Operating Expenditure	**454 134 250**	**415 564 250**	**311 225 594**

Capital Grant Expenditure as per MFMA circular no. 58

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

CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58)	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Municipal Infrastructure Grant (MIG)	223 984 000	221 235 000	200 801 677
Regional Bulk Infrastructure (RBIG)	100 000 000	70 000 000	79 606 670
Water services infrastructure Grant (WSIG)	105 500 000	105 500 000	69 360 929
Rural Roads Asset Managemnt Systems Grant	2 383 000	2 383 000	993 361
KwaMajomela Manufacturing	6 613 000	5 600 000	1 762 704
Total Capital Grant Expenditure	**438 480 000**	**404 718 000**	**352 525 340**

Overall capital grant expenditure is sitting at **87%** of the adjusted capital budget **MIG** is sitting at **91%**, **RBIG** at **114%, WSIG** at 66**%** and **RAMS** at **42%, Kwamajomela Grant 31%**

Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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

1.7 IN-YEAR BUDGET TABLES

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

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

Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	4 881	36 216	39 381	(3 164)	-8%	52 507
Investment revenue	4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Transfers and subsidies	485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other own revenue	1 236	1 200	1 200	45	534	900	(366)	-41%	1 200
Total Revenue (excluding capital transfers and contributions)	**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**
Employee costs	219 973	223 466	225 466	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of Councillors	8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 637	4 430	21 790	23 341	(1 551)	-7%	31 637
Transfers and subsidies	6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure	356 630	226 166	282 340	34 892	236 714	205 153	31 561	15%	282 340
Total Expenditure	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/(Deficit)	**(171 347)**	**10 066**	**10 846**	**(62 353)**	**(18 093)**	**12 405**	**(30 498)**	**-246%**	**10 846**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	21 145	331 830	317 311	14 519	5%	404 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**
Capital expenditure & funds sources									
Capital expenditure	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**3%**	**372 103**
Capital transfers recognised	415 596	445 042	362 230	23 169	308 664	291 213	17 451	6%	362 230
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**3 269**	**9 092**	**9 872**	**1 815**	**2 562**	**10 105**	**(7 543)**	**-75%**	**9 872**
Total sources of capital funds	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**3%**	**372 103**
Financial position									
Total current assets	83 831	113 769	169 118		258 873				169 118
Total non current assets	3 937 998	4 624 242	4 542 210		4 188 936				4 542 210
Total current liabilities	245 841	138 612	214 612		378 457				214 612
Total non current liabilities	65 053	45 000	45 000		46 822				45 000
Community wealth/Equity	**3 514 930**	**4 564 843**	**4 491 404**		**3 833 979**				**4 491 404**
Cash flows									
Net cash from (used) operating	–	528 285	461 795	163 956	843 961	346 346	(497 614)	-144%	461 795
Net cash from (used) investing	–	(439 834)	(415 564)	(24 983)	(311 226)	(300 948)	10 277	-3%	(401 264)
Net cash from (used) financing	5	0	–	(9)	(3 630)	(2 709)	921	-34%	(3 612)
Cash/cash equivalents at the month/year end	**12 484**	**114 903**	**58 527**	**–**	**541 396**	**42 689**	**(498 706)**	**-1168%**	**56 919**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–		–

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**471 993**	**515 837**	**571 594**	**140**	**442 191**	**427 607**	14 584	3%	**571 594**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	571 594	140	442 191	427 607	14 584	3%	571 594
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 507**	**1 911**	**1 933**	**–**	**10**	**1 442**	(1 432)	-99%	**1 933**
Community and social services		2 507	1 911	1 911	–	–	1 433	(1 433)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	22	–	10	9	1	14%	22
Economic and environmental services		**9 054**	**8 996**	**7 983**	**4 493**	**4 493**	**6 342**	(1 848)	-29%	**7 983**
Planning and development		9 054	8 996	7 983	4 493	4 493	6 342	(1 848)	-29%	7 983
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**546 165**	**491 252**	**458 559**	**25 036**	**373 573**	**355 362**	18 211	5%	**458 559**
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	447 420	24 057	365 279	347 007	18 272	5%	447 420
Waste water management		10 457	11 140	11 140	979	8 294	8 355	(61)	-1%	11 140
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**1 700**	**–**	**–**	**680**	**(680)**	**-100%**	**1 700**
Total Revenue - Functional	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	**28 834**	**4%**	**1 041 769**
Expenditure - Functional										
Governance and administration		**210 187**	**247 966**	**268 577**	**18 625**	**140 256**	**201 410**	(61 154)	-30%	**268 577**
Executive and council		39 831	36 873	44 777	3 207	33 004	32 442	563	2%	44 777
Finance and administration		170 355	211 093	223 800	15 418	107 251	168 969	(61 717)	-37%	223 800
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**18 209**	**22 844**	**22 640**	**1 779**	**13 348**	**17 030**	(3 682)	-22%	**22 640**
Community and social services		7 397	11 158	11 174	791	5 157	8 358	(3 201)	-38%	11 174
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 812	11 686	11 466	988	8 191	8 672	(481)	-6%	11 466
Economic and environmental services		**25 785**	**20 502**	**20 869**	**1 513**	**14 203**	**15 720**	(1 517)	-10%	**20 869**
Planning and development		25 785	20 502	20 869	1 513	14 203	15 720	(1 517)	-10%	20 869
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**437 998**	**264 596**	**306 280**	**47 951**	**332 399**	**221 491**	110 908	50%	**306 280**
Energy sources		(655)	–	–	–	–	–	–		–
Water management		435 028	260 968	302 652	47 551	329 601	218 770	110 830	51%	302 652
Waste water management		3 625	3 628	3 628	400	2 798	2 721	77	3%	3 628
Waste management		–	–	–	–	–	–	–		–
Other		**8 676**	**7 954**	**7 839**	**1 009**	**6 325**	**6 066**	**259**	**4%**	**7 839**
Total Expenditure - Functional	3	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**

MBRR Table C2 – Monthly Budget Statement Financial Performance (revenue and expenditure by functional classification)

Table C2 is a view of the actual financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into

15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if 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) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		942	400	400	–	128	300	(172)	-57.4%	400
Vote 03 - Finance		471 647	509 849	571 194	140	442 063	425 352	16 712	3.9%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	3 500	3 510	8 632	(5 122)	-59.3%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	21 145	338 313	317 746	20 566	6.5%	408 379
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 424	3 906	27 960	31 048	(3 089)	-9.9%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	979	8 294	8 355	(61)	-0.7%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	**28 834**	**3.6%**	**1 041 769**
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 777	3 207	33 004	32 442	563	1.7%	44 777
Vote 02 - Corporate Services		96 926	76 116	89 184	9 520	72 037	65 959	6 079	9.2%	89 184
Vote 03 - Finance		73 742	132 382	132 263	6 117	34 473	100 619	(66 146)	-65.7%	132 263
Vote 04 - Community Development		35 290	42 919	42 117	3 424	27 516	32 513	(4 996)	-15.4%	42 117
Vote 05 - Planning & Wsa		38 954	29 958	30 468	770	7 868	22 890	(15 022)	-65.6%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	626	4 883	1 428	3 455	242.0%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	5 864	41 334	28 154	13 180	46.8%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 328	40 949	282 617	174 994	107 623	61.5%	244 328
Vote 09 - Waste Water		3 625	3 628	3 628	400	2 798	2 721	77	2.8%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**9.7%**	**626 205**
Surplus/ (Deficit) for the year	2	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-4.8%**	**415 564**

MBRR Table C3 - Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)

Table C3 is a view of the actual financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		27 255	41 368	41 368	3 900	27 921	31 026	(3 105)	-10%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	981	8 296	8 355	(59)	-1%	11 140
Service charges - refuse revenue								–		
Rental of facilities and equipment		159	200	200	15	133	150	(17)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Interest earned - outstanding debtors		27	–	56	6	39	22	17	74%	56
Dividends received								–		
Fines, penalties and forfeits		4	100	22	(2)	9	44	(35)	-79%	22
Licences and permits		–	–	22	–	10	9	1	14%	22
Agency services								–		
Transfers and subsidies		485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other revenue		1 045	900	900	26	342	675	(333)	-49%	900
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	10 856	(10 856)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases		17 076	23 552	23 552	1 698	14 547	17 510	(2 964)	-17%	23 552
Other materials		14 685	8 590	8 085	2 731	7 243	5 830	1 413	24%	8 085
Contracted services		241 433	139 217	174 378	23 301	163 990	126 639	37 351	29%	174 378
Transfers and subsidies		6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure		99 255	75 949	93 239	11 591	72 724	67 658	5 066	7%	93 239
Losses		37	–	–	–	–	–	–		–
Total Expenditure		**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/(Deficit)		**(171 347)**	**10 066**	**10 846**	**(62 353)**	**(18 093)**	**12 405**	**(30 498)**	**(0)**	**10 846**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	404 718	21 145	331 830	317 311	14 519	**0**	404 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)		8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**

MBRR Table C4 - Monthly Budget Statement Financial Performance (revenue and expenditure by source)

Table C4 indicates the actual revenue and expenditure by source, and the calculated surplus which will be used to fund Capital Expenditure on table C5.

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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

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 - M09 March

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		12 290	66 967	58 527	164 011	58 527
Call investment deposits		–	–	–		–
Consumer debtors		42 777	35 404	35 404	49 221	35 404
Other debtors		28 764	11 467	75 256	45 641	75 256
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	(68)	(68)	–	(68)
Total current assets		**83 831**	**113 769**	**169 118**	**258 873**	**169 118**
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	4 527 910	4 188 812	4 527 910
Biological						
Intangible		15	1 000	–	125	–
Other non-current assets		–	–	–	–	–
Total non current assets		**3 937 998**	**4 624 242**	**4 542 210**	**4 188 936**	**4 542 210**
TOTAL ASSETS		**4 021 829**	**4 738 011**	**4 711 329**	**4 447 809**	**4 711 329**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 630	3 612
Trade and other payables		241 210	120 000	211 000	373 808	211 000
Provisions		1 019	15 000	–	1 019	–
Total current liabilities		**245 841**	**138 612**	**214 612**	**378 457**	**214 612**
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	46 822	45 000
Total non current liabilities		**65 053**	**45 000**	**45 000**	**46 822**	**45 000**
TOTAL LIABILITIES		**310 894**	**183 612**	**259 612**	**425 279**	**259 612**
NET ASSETS	2	**3 710 936**	**4 554 399**	**4 451 717**	**4 022 530**	**4 451 717**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 833 979	4 491 404
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 514 930**	**4 564 843**	**4 491 404**	**3 833 979**	**4 491 404**

MBRR Table C6 - Monthly Budget Statement Financial Position

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

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

CURRENT ASSETS

Cash

Cashbook balance as at 31 March 2021 **R164 million**.

Call Investments Deposits

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

Consumer debtors

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

Water Debtors	R36.1 million
Sanitation Debtors	R8.2 million
Department of Water and Sanitation	R2.7 million
Other Consumer debtors	R2.7 million
Total	**R49.2 million**

Water Debtors

Net Water debtors after considering provision for bad debts amount to **R36.1 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 **R8.2 million**. Sanitation debtors are amounts owed by consumers for sewer services billed.

Department of Water and Sanitation

Department of Water and sanitation debtor amounts to **R2.7 million**. This amount was raised when DWS grants were transferred to Zululand when grant condition is met, (when suppliers had submitted invoices to Zululand and Zululand had submitted invoices to DWS)

Other Consumer debtors

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

Other debtors

Eskom Deposits	R14.7 million
Federal Air Deposits	R689 thousand
VAT Receivable	R30.1 million
Total	**R45.6 million**

Eskom Deposits

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

Federal Air Deposits

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

VAT Receivable

VAT Receivable amount to **R30.1 million**, this is the amount raised when input VAT is recognized less output VAT received.

Inventory

The current level of inventory is **R6.6 million**. Inventory is currently not populating correctly.

Non-Current Assets

Long term receivables

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

Property plant and equipment

Property plant and equipment includes capital acquisition from table C5, and the carrying amount of all asset owned by the municipality, Capital acquisition as per table C5 is **R311.2 million**, which are additions to property plant and equipment.

Intangible

The budget of intangible assets is for the acquisition software's, current balance of intangible assets is **R126 000**.

CURRENT AND NON-CURRENT LIABILITIES

Consumer deposits

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

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables as at 31 March 2021 are **R373.8 million**.

Retention	R49 million
Debtors with credit balances	R1.6 million
Output VAT (Payable)	R21.8 million
Unspent Conditional Grants	R240.9 million
Department of Water and Sanitation	R39 million
Leave provision	R14.1 million

Bonus provision	R4.1 million
Other Trade Creditors	R3.4 million

Current Provisions

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

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

Non-current Provisions

Non-current Provisions amounts to **R46 million**, this provision is for Post-Retirement benefit (Medical aid), Long Service award, leave provision and bonus provision.

Post Retirement benefit (Medical aid)	R35.9 million
Long Service award	R10.8 million

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 3.8 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	–	26 130	2 249	20 486	19 597	889	5%	26 130
Other revenue		–	128 130	–	114 807	915 873	(0)	915 873	#######	–
Transfers and Subsidies - Operational		–	515 221	576 644	126 668	575 689	432 483	143 205	33%	576 644
Transfers and Subsidies - Capital		–	444 068	402 618	73 040	442 916	301 964	140 953	47%	402 618
Interest		–	5 000	5 000	98	794	3 750	(2 956)	-79%	5 000
Dividends								–		
Payments										
Suppliers and employees		–	(564 134)	(533 083)	(152 905)	(1 111 798)	(399 813)	711 985	-178%	(533 083)
Finance charges								–		
Transfers and Grants		–	–	(15 513)	–	–	(11 635)	(11 635)	100%	(15 513)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**528 285**	**461 795**	**163 956**	**843 961**	**346 346**	**(497 614)**	**-144%**	**461 795**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	–	–	–	10 725	(10 725)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(454 134)	(415 564)	(24 983)	(311 226)	(311 673)	(448)	0%	(415 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(439 834)**	**(415 564)**	**(24 983)**	**(311 226)**	**(300 948)**	**10 277**	**-3%**	**(401 264)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		5	0	–	(9)	(3 630)	(2 709)	(921)	34%	(3 612)
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**5**	**0**	**–**	**(9)**	**(3 630)**	**(2 709)**	**921**	**-34%**	**(3 612)**
NET INCREASE/ (DECREASE) IN CASH HELD		**5**	**88 450**	**46 231**	**138 964**	**529 106**	**42 689**			**56 919**
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		12 484	114 903	58 527		541 396	42 689			56 919

MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

CASHFLOW FROM OPERATING ACTIVITIES

Service charges

The Municipality has budgeted to collect **R26 million** on service charges, the estimated collection amount is based on the 50% collection rate. The collection rate is based on previous years actual collection. The Municipality has collected **R20.4 million** as at 31 March 2021, which is **78%** of the budgeted collection.

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

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

Other Revenue

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

Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Operating grants have been received as scheduled. Transfers and subsidies operational are **R575.6 million**.

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

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received as scheduled, Transfers and subsidies Capital are **R442.9 million**.

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

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 **R794 thousand** and has not populated correctly and the municipality is in a process to correct this population. Interest on table C4 is **R2.4 million**.

Payments - Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on Table C4, but excluding non-cash items such as depreciation and debt impairment. The municipality has made payment to suppliers and employees of **R1 111.7 billion**. This amount includes 2019-20 year-end creditors payments of **R129 million**, which is the main reason the 2020-2021 budget is unfunded; and also include **R470 million** cash investments made by the municipality.

Transfers and grants paid

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

CASHFLOW FROM INVESTING ACTIVITIES

Payments - Capital Assets

Capital expenditure is **R311.2 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 addresses the VAT issue.

Cash and cash equivalents at the end

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 DEBTORS ANALYSIS

Debtors age analysis as at 28 February 2021

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

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 403	2 848	2 345	2 672	2 661	8 486	10 665	75 862	112 942	100 346		79 247
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	1 819	737	618	607	673	547	2 972	27 817	35 790	32 616		28 166
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	11	5	4	2	2	1	11	179	215	195		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	87	9	9	9	4	4	8	4	134	29		7
Total By Income Source	2000	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	–	107 419
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 662	1 036	335	467	884	619	909	7 150	14 060	10 029		
Commercial	2300	1 280	423	355	424	375	2 031	2 125	8 554	15 569	13 510		
Households	2400	5 378	2 140	2 287	2 399	2 081	6 387	10 622	88 158	119 452	109 647		107 419
Other	2500									–	–		
Total By Customer Group	2600	9 320	3 599	2 977	3 290	3 340	9 038	13 657	103 861	149 082	133 186	–	107 419

Debtors age analysis as at 31 March 2021

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

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 616	2 986	2 768	2 291	2 636	2 630	17 735	76 696	115 359	101 989		79 247
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	1 972	741	710	599	595	649	2 989	28 198	36 454	33 031		28 166
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	11	5	5	4	2	2	11	180	220	199		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	52	44	9	9	9	4	12	4	143	38		7
Total By Income Source	**2000**	**9 651**	**3 777**	**3 492**	**2 904**	**3 243**	**3 285**	**20 747**	**105 078**	**152 177**	**135 257**	**–**	**107 419**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 607	694	992	304	447	860	1 369	7 221	14 494	10 201		
Commercial	2300	1 833	535	413	345	420	371	3 734	8 744	16 396	13 615		
Households	2400	5 211	2 547	2 087	2 254	2 375	2 054	15 644	89 114	121 286	111 442		107 419
Other	2500									–	–		
Total By Customer Group	**2600**	**9 651**	**3 777**	**3 492**	**2 904**	**3 243**	**3 285**	**20 747**	**105 078**	**152 177**	**135 257**	**–**	**107 419**

Consumer Debtors are increasing, they went up from **R149 million** as at 28 February 2021 to **R152 million** as at 31 March 2021, a **R2 million** increase is observed. The municipality is not collecting everything it is billing.

2.2 CREDITORS ANALYSIS

Creditors age analysis as at 28 February 2021

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

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 832	271	1 890	19 239					26 232	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**4 832**	**271**	**1 890**	**19 239**	**–**	**–**	**–**	**–**	**26 232**	**–**

Creditors age analysis as at 31 March 2021

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

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	1 944	4 617	5	19 900					26 465	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**1 944**	**4 617**	**5**	**19 900**	**–**	**–**	**–**	**–**	**26 465**	**–**

Creditors are increasing, they increased from **R26.2 million** as at 28 February 2021 to **R26.4 million** as at 31 March 2021, a **R200 thousand** increase is observed.

2.3 INVESTMENT PORTFOLIO

Investments as at 28 February 2021

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

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

Investments as at 31 March 2021

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

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

The Municipality currently has no investments.

2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**481 439**	**513 310**	**574 733**	**–**	**445 778**	**427 979**	**17 800**	**4.2%**	**574 733**
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	–	438 560	420 133	18 427	4.4%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	6 483	6 946	(463)	-6.7%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	–	735	900	(165)	-18.3%	1 200
Municipal Disaster Relief Grant	3	596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–		–
Provincial Government:		**4 361**	**1 911**	**3 611**	**3 500**	**3 500**	**2 113**	**1 387**	**65.6%**	**3 611**
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)	4	4 361	1 911	3 611	3 500	3 500	2 113	1 387	65.6%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	**485 800**	**515 221**	**578 344**	**3 500**	**449 278**	**430 092**	**19 186**	**4.5%**	**578 344**
Capital Transfers and Grants										
National Government:		491 852	431 867	399 118	21 145	331 830	310 801	21 029	**6.8%**	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	6 188	194 868	166 888	27 980	16.8%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	–	61 000	63 000	(2 000)	-3.2%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	993	993	1 787	(794)	-44.4%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	13 963	74 968	79 125	(4 157)	-5.3%	105 500
Provincial Government:		**8 360**	**12 201**	**5 600**	**–**	**–**	**6 510**	(6 510)	-100.0%	**5 600**
Specify (Add grant description)		8 360	12 201	5 600	–	–	6 510	(6 510)	-100.0%	5 600
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
Total Capital Transfers and Grants	5	**500 212**	**444 068**	**404 718**	**21 145**	**331 830**	**317 311**	**14 519**	**4.6%**	**404 718**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	983 062	24 645	781 108	747 403	33 705	4.5%	983 062

Grants are received as per transfer schedule and have been received as such, Grants are recognized as revenue when condition has been met.

Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**622 104**	**488 940**	**545 860**	**63 824**	**450 518**	**401 842**	**48 675**	**12.1%**	**545 860**
								–		
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–		–
Equitable Share		581 036	478 359	535 399	62 756	441 628	393 929	47 699	12.1%	535 399
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	988	8 066	6 946	1 120	16.1%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	79	824	897	(73)	-8.2%	1 200
Municipal Disaster Relief Grant		596	120	–	–	–	71	(71)	-100.0%	–
Municipal Infrastructure Grant		20 416	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–		–
Provincial Government:		**3 577**	**937**	**2 637**	**184**	**1 144**	**1 781**	**(636)**	**-35.7%**	**2 637**
								–		
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		3 577	937	2 637	184	1 144	1 781	(636)	-35.7%	2 637
Tourism Events		–	–	–	–	–	–	–		–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	–	120	–	120		–
Total operating expenditure of Transfers and Grants:		**625 681**	**489 877**	**548 497**	**64 007**	**451 662**	**403 623**	**48 039**	**11.9%**	**548 497**
Capital expenditure of Transfers and Grants										
National Government:		407 237	431 867	356 387	22 812	306 930	284 627	22 303	**7.8%**	356 387
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		176 939	223 984	192 378	6 553	176 039	151 640	24 399	16.1%	192 378
Regional Bulk Infrastructure Grant		143 487	100 000	70 197	8 949	69 362	59 462	9 899	16.6%	70 197
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	864	1 624	(760)	-46.8%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	7 310	60 666	71 901	(11 235)	-15.6%	91 739
Provincial Government:		**8 360**	**13 175**	**5 844**	**357**	**1 734**	**6 586**	(4 852)	-73.7%	**5 844**
Specify (Add grant description)		**8 360**	**13 175**	**5 844**	**357**	**1 734**	**6 586**	(4 852)	-73.7%	**5 844**
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Total capital expenditure of Transfers and Grants		**415 596**	**445 042**	**362 230**	**23 169**	**308 664**	**291 213**	**17 451**	**6.0%**	**362 230**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**1 041 277**	**934 919**	**910 727**	**87 176**	**760 326**	**694 836**	**65 490**	**9.4%**	**910 727**

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 R24 million**, the current allocation of MIG might be fully spent before the end of the financial year.

Roll-overs Expenditure

The Municipality has three rolled over grants

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

ROLLED OVER GRANTS	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL
Tourism Grant (Roll over From 2019/2020)		700 000	216 795
Spatial Development Framework (Roll over From 2019/2020)		1 000 000	504 320
Kwamajomela Manuafacturing Grant (Roll over From 2019/2020)		2 100 000	1 762 704
Total Operating Grant Expenditure	**-**	**3 800 000**	**2 483 819**

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2020/21				
R thousands		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		1 700	–	217	979	57.6%
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		504	496	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		1 700	–	217	979	57.6%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		2 100	410	1 763	337	16.1%
Kwamajomela Manuafacturing Grant		2 100	410	1 763	337	16.1%
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		2 100	410	1 763	337	16.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 800	410	1 979	1 316	34.6%

2.5 COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	–	–	–	–	–	–		–
Pension and UIF Contributions		429	448	448	39	367	336	30	9%	448
Medical Aid Contributions		251	267	267	6	58	201	(142)	-71%	267
Motor Vehicle Allowance		1 903	1 818	1 818	164	1 440	1 363	77	6%	1 818
Cellphone Allowance		658	653	653	58	515	490	25	5%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	450	3 953	3 873	80	2%	5 164
Sub Total - Councillors		**8 372**	**8 350**	**8 350**	**716**	**6 333**	**6 263**	**70**	**1%**	**8 350**
% increase	4		**-0.3%**	**-0.3%**						**-0.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 011	6 442	6 442	365	4 684	4 831	(148)	-3%	6 442
Pension and UIF Contributions		2	64	64	1	7	48	(41)	-86%	64
Medical Aid Contributions		131	144	144	5	83	108	(25)	-23%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	93	1 199	1 169	29	3%	1 559
Cellphone Allowance		64	68	68	3	54	51	2	5%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	15	192	198	(6)	-3%	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**	**481**	**6 218**	**6 406**	**(188)**	**-3%**	**8 541**
% increase	4		**7.4%**	**7.4%**						**7.4%**
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	14 565	114 092	113 254	838	1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 839	14 503	14 800	(297)	-2%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 127	9 428	8 616	812	9%	11 488
Overtime		5 982	–	2 000	1 304	5 071	1 400	3 671	262%	2 000
Performance Bonus		9 291	10 851	10 851	1 581	7 748	8 138	(390)	-5%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	617	5 173	4 819	355	7%	6 425
Cellphone Allowance		506	517	517	47	396	387	8	2%	517
Housing Allowances		1 142	1 164	1 164	103	910	873	37	4%	1 164
Other benefits and allowances		6 379	9 042	9 042	986	7 666	6 782	885	13%	9 042
Payments in lieu of leave		5 465	–	–	60	504	–	504	#DIV/0!	–
Long service awards		2 312	–	–	84	775	–	775	#DIV/0!	–
Post-retirement benefit obligations	2	9 734	4 700	4 700	–	–	3 525	(3 525)	-100%	4 700
Sub Total - Other Municipal Staff		**212 019**	**214 925**	**216 925**	**22 312**	**166 268**	**162 595**	**3 673**	**2%**	**216 925**
% increase	4		**1.4%**	**2.3%**						**2.3%**
Total Parent Municipality		**228 345**	**231 817**	**233 817**	**23 509**	**178 818**	**175 264**	**3 555**	**2%**	**233 817**
Unpaid salary, allowances & benefits in arrears:			**1.5%**	**2.4%**						**2.4%**

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**	**23 509**	**178 818**	**175 264**	**3 555**	**2%**	**233 817**
% increase	4		**1.5%**	**2.4%**						**2.4%**
TOTAL MANAGERS AND STAFF		**219 973**	**223 466**	**225 466**	**22 793**	**172 486**	**169 001**	**3 485**	**2%**	**225 466**

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

DC26 Zululand - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	-10%	This is amounts billed on customers for water used, the year-to-date actual is R27.9 million, which is below year-to-date budget of R31 million. An unfavourable variance of R3.1 million or 10% is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality is in a process to resolve funding issue
	Service charges - sanitation revenue	-1%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R8.2 million which is slightly below year to budget of R8.3 million. An unfavourable variance of R59 thousand or 1% is observed.	Sewer charge is fixed, but busineses 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 assit in finding grant/loan that will be used for the procurement of metres.
	Service charges - refuse revenue			
	Rental of facilities and equipment	-11%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R133 thousand which is below year-to-date budget of R150 thousand. An unfavourable variance of R17 thousand or 11% is observed.	the varience is not material
	Interest earned - external investments	-36%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.4 million, which is below year-to-date budget of R3.7 million. An unfavourable variance of R1.3 million is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors	74%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R39 thousand, which is below year-to-date budget of R11 thousand. A favourable variance of R22 thousand is observed.	
	Dividends received			
	Fines, penalties and forfeits	-79%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R9 thousand, the year-to-date budget is R44 thousand. An unfavourable variance of R35 thousand against adjusted budget is observed.	
	Licences and permits	14%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R9 thousand. A favourable variance of R1 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	4%	Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2020; and provincial gazette, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant. Transfers and subsidies year to date actual is R449.2 million, which is above year-to-date budget of R430 million.	
	Other revenue	-49%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R342 thousand, which is below year-to-date budget of R675 thousand. An unfavorable variance of R333 thousand is observed.	
2	**Expenditure By Type**			
	Employee related costs	2%	Employee related costs year to date actual is R172.4 million, the year-to-date budget is R169 million, an unfavorable variance of R3.4 million is observed.	
	Remuneration of councillors	1%	Remuneration of Councilors year to date actual is R6.3 million, the year-to-date budget is R6.2 million, an unfavorable variance of R70 thousand is observed.	
	Debt impairment	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	28%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R60.2 million. The year-to-date budget is R47.1 million. An unfavorable variance of R13.1 million is observed.	Esimated depreciation is pending audit outcome where actual depreciaton will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-17%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R14.5 million, the year-to-date budget is R17.5 million, a favorable variance of R2.9 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 assesment will determine whether we need to adjust
	Other materials	24%	Other materials year to date actual is R7.2 million, the year-to-date budget is R5.8 million, an unfavourable variance of R1.4 million is observed	the varience is not material
	Contracted services	29%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R163.9 million which is above year to date budget of R126.6 million, an unfavourable variance of R37.3 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	-17%	Transfers and subsidies year to date actual is R8.9 million, the year-to-date budget is R10.7 million, a favourable variance of R1.8 million is observed.	
	Other expenditure	7%	Other expenditure year to date actual is R72.7 million, the year-to-date budget is R67.6 million, an unfavourable variance of R5 million is observed.	
3	**Capital Expenditure**			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-54%		
	Vote 03 - Finance	-81%		
	Vote 04 - Community Development	-74%		
	Vote 05 - Planning & Wsa	8%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	**Financial Position**			
	Client elected not to populate this sheet			
5	**Cash Flow**			
	Client elected not to populate this sheet			
6	**Measureable performance**			
	Client elected not to populate this sheet			
7	**Municipal Entities**			
	Client elected not to populate this sheet			

2.7 PARENT MUNICIPALITY FINANCIAL PERFOMANCE

The Municipality does not have any entities.

2.8 MUNICIPAL ENTITY FINANCIAL PERFOMANCE

The Municipality does not have any entities.

2.9 CAPITAL PROGRAMME PERFOMANCE

Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	23 595	24 983	311 226	301 318	(9 908)	-3.3%	69%
April	27 545	37 845	23 595	–		324 913	–		
May	30 209	37 845	23 595	–		348 508	–		
June	52 360	37 845	23 595	–		372 103	–		
Total Capital expenditure	**441 642**	**454 134**	**372 103**	**311 226**					

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 - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**409 264**	**431 867**	**358 408**	**22 812**	**306 930**	**286 336**	(20 594)	**-7.2%**	**358 408**
Roads Infrastructure		–	2 383	2 072	–	864	1 624	760	**46.8%**	2 072
Roads		–	2 383	2 072	–	864	1 624	760	**46.8%**	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	315 937	21 525	270 185	253 116	(17 070)	**-6.7%**	315 937
Dams and Weirs								–		
Boreholes		2 060	–	–	–	–	–	–		–
Reservoirs		5 977	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		113 609	11 871	62 089	6 706	61 535	39 199	(22 336)	**-57.0%**	62 089
Bulk Mains		210 975	246 377	155 747	12 426	119 056	132 575	13 519	**10.2%**	155 747
Distribution		76 642	126 439	98 100	2 393	89 594	81 341	(8 253)	**-10.1%**	98 100
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	44 797	40 399	1 287	35 881	31 596	(4 285)	**-13.6%**	40 399
Pump Station								–		
Reticulation		–	44 797	40 399	1 287	35 881	31 596	(4 285)	**-13.6%**	40 399
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**	**4 870**	**357**	**1 533**	**5 890**	**4 357**	**74.0%**	**4 870**
Community Facilities	–	6 613	4 870	357	1 533	4 135	2 602	**62.9%**	4 870
Halls							–		
Centres	–	6 613	4 870	357	1 533	4 135	2 602	62.9%	4 870
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	5 588	–	–	–	1 755	1 755	**100.0%**	–
Indoor Facilities							–		
Outdoor Facilities	–	5 588	–	–	–	1 755	1 755	100.0%	–
Capital Spares							–		
Heritage assets	–	–	–	–	–	1 050	1 050	100.0%	–
Monuments							–		
Historic Buildings							–		
Works of Art	–	–	–	–	–	1 050	1 050	100.0%	–
Conservation Areas							–		
Other Heritage							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		

Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		**13**	**1 000**	**–**	**–**	**115**	**391**	**276**	70.6%	**–**
Servitudes								–		
Licences and Rights		13	1 000	–	–	115	391	276	**70.6%**	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		13	1 000	–	–	115	391	276	70.6%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**458**	**5 222**	**2 481**	**26**	**561**	**3 156**	**2 595**	82.2%	**2 481**
Computer Equipment		458	5 222	2 481	26	561	3 156	2 595	82.2%	2 481
Furniture and Office Equipment		**82**	**120**	**140**	**–**	**97**	**86**	**(12)**	-13.5%	**140**
Furniture and Office Equipment		82	120	140	–	97	86	(12)	-13.5%	140
Machinery and Equipment		**688**	**1 124**	**3 004**	**–**	**201**	**2 133**	**1 931**	90.6%	**3 004**
Machinery and Equipment		688	1 124	3 004	–	201	2 133	1 931	90.6%	3 004
Transport Assets		**8 360**	**2 600**	**3 200**	**1 789**	**1 789**	**2 277**	**488**	21.4%	**3 200**
Transport Assets		8 360	2 600	3 200	1 789	1 789	2 277	488	21.4%	3 200
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**(9 908)**	**-3.3%**	**372 103**

2.10 OTHER SUPPORTING DOCUMENTS

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

2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES

The Municipality does not have any entities.

2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

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

PMManqele

Date: 14-04-2021

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

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:	DC26 Zululand
CFO Name:	N Hlongwa
Tel:	0358745500
Fax:	035 874 5589
E-Mail:	nhlongwa@zululand.org.za
Reporting period:	M09 March
MTREF:	2020
Budget Year:	2020/21
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular 2011/12	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	**Council**	
Vote 02 - Corporate Services	01.1	Council	01.1 - Council
Vote 03 - Finance	01.2	Municipal Manager Administration	01.2 - Municipal Manager Administration
Vote 04 - Community Development	01.3	Office Of The Speaker	01.3 - Office Of The Speaker
Vote 05 - Planning & Wsa	Vote 02	**Corporate Services**	
Vote 06 - Technical Services	02.1	Corporate Services Administration	02.1 - Corporate Services Administration
Vote 07 - Water Purification	02.2	Human Resources	02.2 - Human Resources
Vote 08 - Water Distribution	02.3	Airport	02.3 - Airport
Vote 09 - Waste Water	02.4	Disaster Management	02.4 - Disaster Management
Vote 10 - .	Vote 03	**Finance**	
Vote 11 - .	03.1	Financial Services Administration	03.1 - Financial Services Administration
Vote 12 - .	03.2	Budget & Treasury Office	03.2 - Budget & Treasury Office
Vote 13 - .	03.3	Budget & Treasury Office	03.3 - Budget & Treasury Office
Vote 14 - *	Vote 04	**Community Development**	
Vote 15 - Other	04.1	Community & Social Serv. Administration	04.1 - Community & Social Serv. Administration
	04.2	Indonsa	04.2 - Indonsa
	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 & Wsa**	
	05.1	Planning Administration	05.1 - Planning Administration
	05.2	Wsa Administration	05.2 - Wsa 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 - Edumbe	07.2 - Water Purification - Edumbe
	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 Wsp	08.1 - Water Distribution Abaqulusi Wsp
	08.2	Water Distribution Endume Wsp	08.2 - Water Distribution Endume Wsp
	08.3	Water Distribution Nongoma Wsp	08.3 - Water Distribution Nongoma Wsp
	08.4	Water Distribution Pongola Wsp	08.4 - Water Distribution Pongola Wsp
	08.5	Water Distribution Ulundi Wsp	08.5 - Water Distribution Ulundi Wsp
	08.6	Water Distribution Zululand Wsp	08.6 - Water Distribution Zululand Wsp
	Vote 09	**Waste Water**	
	09.1	Waste Water Abaqulusi Sanitation	09.1 - Waste Water Abaqulusi Sanitation
	09.2	Waste Water Endume Sanitation	09.2 - Waste Water Endume 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**	Set name on 'Instructions' sheet
Grade	5	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**KZN KWAZULU-NATAL**	
Web Address	**www.zululand.org.za**	
e-mail Address	**info@zululand.org.za**	

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:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	B.J Mncwango	Name	Hlengiwe Shandu
Telephone number	035 874 5573	Telephone number	035 874 5573
Cell number	072 404 0305	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	bmncwango@zululand.org.za	E-mail address	hshandu@zululand.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	T.D Buthelezi	Name	Sipho Derick Mhlongo
Telephone number	035 874 5502	Telephone number	035 874 5502
Cell number	0785007000	Cell number	073 496 0555
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	tdbuthelezi@zululand.org.za	E-mail address	dsmhlongo@zululand.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mrs	Title	Ms
Name	MM Kunene	Name	Hlengiwe Mbatha
Telephone number	035 874 5504	Telephone number	035 874 5573
Cell number	072 544 4198	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	mmkunene@zululand.org.za	E-mail address	hshandu@zululand.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Miss
Name	P.M. Manqele	Name	N.C. Phungula
Telephone number	0358745500	Telephone number	0358745503
Cell number	0792598891	Cell number	0647741335
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	mmanqele@zululand.org.za	E-mail address	kphungula@zululand.org.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	

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

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	37 712	52 507	52 507	4 881	36 216	39 381	(3 164)	-8%	52 507
Investment revenue	4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Transfers and subsidies	485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other own revenue	1 236	1 200	1 200	45	534	900	(366)	-41%	1 200
Total Revenue (excluding capital transfers and contributions)	**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**
Employee costs	219 973	223 466	225 466	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of Councillors	8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Depreciation & asset impairment	77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges	–	–	–	–	–	–	–		–
Materials and bulk purchases	31 761	32 142	31 637	4 430	21 790	23 341	(1 551)	-7%	31 637
Transfers and subsidies	6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure	356 630	226 166	282 340	34 892	236 714	205 153	31 561	15%	282 340
Total Expenditure	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/(Deficit)	**(171 347)**	**10 066**	**10 846**	**(62 353)**	**(18 093)**	**12 405**	**(30 498)**	**-246%**	**10 846**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	444 068	404 718	21 145	331 830	317 311	14 519	5%	404 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**
Capital expenditure & funds sources									
Capital expenditure	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**3%**	**372 103**
Capital transfers recognised	415 596	445 042	362 230	23 169	308 664	291 213	17 451	6%	362 230
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**3 269**	**9 092**	**9 872**	**1 815**	**2 562**	**10 105**	**(7 543)**	**-75%**	**9 872**
Total sources of capital funds	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**3%**	**372 103**
Financial position									
Total current assets	83 831	113 769	169 118		258 873				169 118
Total non current assets	3 937 998	4 624 242	4 542 210		4 188 936				4 542 210
Total current liabilities	245 841	138 612	214 612		378 457				214 612
Total non current liabilities	65 053	45 000	45 000		46 822				45 000
Community wealth/Equity	**3 514 930**	**4 564 843**	**4 491 404**		**3 833 979**				**4 491 404**
Cash flows									
Net cash from (used) operating	–	528 285	461 795	163 956	843 961	346 346	(497 614)	-144%	461 795
Net cash from (used) investing	–	(439 834)	(415 564)	(24 983)	(311 226)	(300 948)	10 277	-3%	(401 264)
Net cash from (used) financing	5	0	–	(9)	(3 630)	(2 709)	921	-34%	(3 612)
Cash/cash equivalents at the month/year end	**12 484**	**114 903**	**58 527**	**–**	**541 396**	**42 689**	**(498 706)**	**-1168%**	**56 919**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9 651	3 777	3 492	2 904	3 243	3 285	20 747	105 078	152 177
Creditors Age Analysis									
Total Creditors	1 944	4 617	5	19 900	–	–	–	–	26 465

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**471 993**	**515 837**	**571 594**	**140**	**442 191**	**427 607**	14 584	3%	**571 594**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	571 594	140	442 191	427 607	14 584	3%	571 594
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 507**	**1 911**	**1 933**	**–**	**10**	**1 442**	(1 432)	-99%	**1 933**
Community and social services		2 507	1 911	1 911	–	–	1 433	(1 433)	-100%	1 911
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	22	–	10	9	1	14%	22
Economic and environmental services		**9 054**	**8 996**	**7 983**	**4 493**	**4 493**	**6 342**	(1 848)	-29%	**7 983**
Planning and development		9 054	8 996	7 983	4 493	4 493	6 342	(1 848)	-29%	7 983
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**546 165**	**491 252**	**458 559**	**25 036**	**373 573**	**355 362**	18 211	5%	**458 559**
Energy sources		–	–	–	–	–	–	–		–
Water management		535 708	480 113	447 420	24 057	365 279	347 007	18 272	5%	447 420
Waste water management		10 457	11 140	11 140	979	8 294	8 355	(61)	-1%	11 140
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**1 700**	**–**	**–**	**680**	**(680)**	**-100%**	**1 700**
Total Revenue - Functional	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	**28 834**	**4%**	**1 041 769**
Expenditure - Functional										
Governance and administration		**210 187**	**247 966**	**268 577**	**18 625**	**140 256**	**201 410**	(61 154)	-30%	**268 577**
Executive and council		39 831	36 873	44 777	3 207	33 004	32 442	563	2%	44 777
Finance and administration		170 355	211 093	223 800	15 418	107 251	168 969	(61 717)	-37%	223 800
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**18 209**	**22 844**	**22 640**	**1 779**	**13 348**	**17 030**	(3 682)	-22%	**22 640**
Community and social services		7 397	11 158	11 174	791	5 157	8 358	(3 201)	-38%	11 174
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		10 812	11 686	11 466	988	8 191	8 672	(481)	-6%	11 466
Economic and environmental services		**25 785**	**20 502**	**20 869**	**1 513**	**14 203**	**15 720**	(1 517)	-10%	**20 869**
Planning and development		25 785	20 502	20 869	1 513	14 203	15 720	(1 517)	-10%	20 869
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**437 998**	**264 596**	**306 280**	**47 951**	**332 399**	**221 491**	110 908	50%	**306 280**
Energy sources		(655)	–	–	–	–	–	–		–
Water management		435 028	260 968	302 652	47 551	329 601	218 770	110 830	51%	302 652
Waste water management		3 625	3 628	3 628	400	2 798	2 721	77	3%	3 628
Waste management		–	–	–	–	–	–	–		–
Other		**8 676**	**7 954**	**7 839**	**1 009**	**6 325**	**6 066**	**259**	**4%**	**7 839**
Total Expenditure - Functional	**3**	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-5%**	**415 564**

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		**471 993**	**515 837**	**571 594**	**140**	**442 191**	**427 607**	14 584	3%	**571 594**
Executive and council		–	–	–	–	–	–	–		–
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
Finance and administration		471 993	515 837	571 594	140	442 191	427 607	14 584	0	571 594
Administrative and Corporate Support		–	5 588	–	–	–	1 956	(1 956)	(0)	–
Asset Management								–		
Finance		471 647	509 849	571 194	140	442 063	425 352	16 712	0	571 194
Fleet Management								–		
Human Resources		346	400	400	–	128	300	(172)	(0)	400
Information Technology								–		
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination								–		
Property Services								–		
Risk Management								–		
Security Services								–		
Supply Chain Management								–		
Valuation Service								–		
Internal audit		–	–	–	–	–	–	–		–
Governance Function								–		
Community and public safety		**2 507**	**1 911**	**1 933**	**–**	**10**	**1 442**	**(1 432)**	**(0)**	**1 933**
Community and social services		**2 507**	**1 911**	**1 911**	**–**	**–**	**1 433**	**(1 433)**	**(0)**	**1 911**
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums								–		
Child Care Facilities								–		
Community Halls and Facilities								–		
Consumer Protection								–		
Cultural Matters		1 911	1 911	1 911	–	–	1 433	(1 433)	(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		**–**	**–**	**22**	**–**	**10**	**9**	**1**	**0**	**22**
Ambulance								–		
Health Services		–	–	22	–	10	9	1	0	22
Laboratory Services								–		
Food Control								–		
Health Surveillance and Prevention of Communicable Diseases including immunizations								–		
Vector Control								–		
Chemical Safety								–		
Economic and environmental services		**9 054**	**8 996**	**7 983**	**4 493**	**4 493**	**6 342**	**(1 848)**	**(0)**	**7 983**
Planning and development		**9 054**	**8 996**	**7 983**	**4 493**	**4 493**	**6 342**	**(1 848)**	**(0)**	**7 983**
Billboards								–		

Corporate Wide Strategic Planning (IDPs, LEDs)		–	6 613	5 600	3 500	3 500	4 555	(1 055)	(0)	5 600
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	1 787	(794)	(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**	**458 559**	**25 036**	**373 573**	**355 362**	**18 211**	**0**	**458 559**
Energy sources		–	–	–	–	–	–	–		–
Electricity								–		
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		**535 708**	**480 113**	**447 420**	**24 057**	**365 279**	**347 007**	**18 272**	**0**	**447 420**
Water Treatment		–	–	–	–	–	–	–		–
Water Distribution		535 708	480 113	447 420	24 057	365 279	347 007	18 272	0	447 420
Water Storage								–		
Waste water management		**10 457**	**11 140**	**11 140**	**979**	**8 294**	**8 355**	**(61)**	**(0)**	**11 140**
Public Toilets								–		
Sewerage		10 457	11 140	11 140	979	8 294	8 355	(61)	(0)	11 140
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		–	–	–	–	–	–	–		–
Recycling								–		
Solid Waste Disposal (Landfill Sites)								–		
Solid Waste Removal								–		
Street Cleaning								–		
Other		**–**	**–**	**1 700**	**–**	**–**	**680**	**(680)**	**(0)**	**1 700**
Abattoirs								–		
Air Transport		–	–	–	–	–	–	–		–
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism		–	–	1 700	–	–	680	(680)	(0)	1 700
Total Revenue - Functional	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	**28 834**	**0**	**1 041 769**
Expenditure - Functional										
Municipal governance and administration		**210 187**	**247 966**	**268 577**	**18 625**	**140 256**	**201 410**	**(61 154)**	**(0)**	**268 577**
Executive and council		39 831	36 873	44 777	3 207	33 004	32 442	563	0	44 777
Mayor and Council		32 307	26 035	33 584	1 781	21 635	23 727	(2 091)	(0)	33 584
Municipal Manager, Town Secretary and Chief Executive		7 524	10 838	11 193	1 426	11 369	8 715	2 654	0	11 193
Finance and administration		170 355	211 093	223 800	15 418	107 251	168 969	(61 717)	(0)	223 800
Administrative and Corporate Support		90 805	70 582	83 469	8 922	68 331	62 298	6 033	0	83 469
Asset Management								–		
Finance		73 742	132 382	132 263	6 117	34 473	100 619	(66 146)	(0)	132 263
Fleet Management								–		
Human Resources		5 808	8 129	8 068	379	4 447	6 051	(1 605)	(0)	8 068
Information Technology								–		
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination								–		
Property Services								–		
Risk Management								–		
Security Services								–		
Supply Chain Management								–		
Valuation Service								–		
Internal audit		–	–	–	–	–	–	–		–
Governance Function								–		
Community and public safety		**18 209**	**22 844**	**22 640**	**1 779**	**13 348**	**17 030**	**(3 682)**	**(0)**	**22 640**
Community and social services		**7 397**	**11 158**	**11 174**	**791**	**5 157**	**8 358**	**(3 201)**	**(0)**	**11 174**
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums								–		
Child Care Facilities								–		
Community Halls and Facilities								–		

Consumer Protection							–		
Cultural Matters	5 309	4 782	4 782	454	3 159	3 602	(442)	(0)	4 782
Disaster Management	2 088	6 376	6 392	337	1 998	4 757	(2 759)	(0)	6 392
Education							–		
Indigenous and Customary Law							–		
Industrial Promotion							–		
Language Policy							–		
Libraries and Archives							–		
Literacy Programmes							–		
Media Services							–		
Museums and Art Galleries							–		
Population Development							–		
Provincial Cultural Matters							–		
Theatres							–		
Zoo's							–		
Sport and recreation	–	–	–	–	–	–	–		–
Beaches and Jetties							–		
Casinos, Racing, Gambling, Wagering							–		
Community Parks (including Nurseries)							–		
Recreational Facilities							–		
Sports Grounds and Stadiums							–		
Public safety	–	–	–	–	–	–	–		–
Civil Defence							–		
Cleansing							–		
Control of Public Nuisances							–		
Fencing and Fences							–		
Fire Fighting and Protection							–		
Licensing and Control of Animals							–		
Police Forces, Traffic and Street Parking Control							–		
Pounds							–		
Housing	–	–	–	–	–	–	–		–
Housing							–		
Informal Settlements							–		
Health	**10 812**	**11 686**	**11 466**	**988**	**8 191**	**8 672**	**(481)**	**(0)**	**11 466**
Ambulance							–		
Health Services	10 812	11 686	11 466	988	8 191	8 672	(481)	(0)	11 466
Laboratory Services							–		
Food Control							–		
Health Surveillance and Prevention of Communicable Diseases including immunizations							–		
Vector Control							–		
Chemical Safety							–		
Economic and environmental services	**25 785**	**20 502**	**20 869**	**1 513**	**14 203**	**15 720**	**(1 517)**	**(0)**	**20 869**
Planning and development	**25 785**	**20 502**	**20 869**	**1 513**	**14 203**	**15 720**	**(1 517)**	**(0)**	**20 869**
Billboards							–		
Corporate Wide Strategic Planning (IDPs, LEDs)	8 719	9 526	9 286	855	7 102	7 025	77	0	9 286
Central City Improvement District							–		
Development Facilitation							–		
Economic Development/Planning	7 239	3 690	3 352	87	1 251	2 627	(1 376)	(0)	3 352
Regional Planning and Development							–		
Town Planning, Building Regulations and Enforcement, and City Engineer							–		
Project Management Unit							–		
Provincial Planning							–		
Support to Local Municipalities	9 827	7 286	8 231	571	5 850	6 068	(219)	(0)	8 231
Road transport	–	–	–	–	–	–	–		–
Public Transport							–		
Road and Traffic Regulation							–		
Roads							–		
Taxi Ranks							–		
Environmental protection	–	–	–	–	–	–	–		–
Biodiversity and Landscape							–		
Coastal Protection							–		
Indigenous Forests							–		
Nature Conservation							–		
Pollution Control							–		
Soil Conservation							–		
Trading services	**437 998**	**264 596**	**306 280**	**47 951**	**332 399**	**221 491**	**110 908**	**0**	**306 280**
Energy sources	**(655)**	–	–	–	–	–	–		–
Electricity	(655)	–	–	–	–	–	–		–
Street Lighting and Signal Systems							–		
Nonelectric Energy							–		
Water management	**435 028**	**260 968**	**302 652**	**47 551**	**329 601**	**218 770**	**110 830**	**0**	**302 652**
Water Treatment	47 289	37 554	37 554	5 864	41 334	28 154	13 180	0	37 554
Water Distribution	387 739	223 415	265 099	41 687	288 267	190 617	97 650	0	265 099
Water Storage							–		
Waste water management	**3 625**	**3 628**	**3 628**	**400**	**2 798**	**2 721**	**77**	**0**	**3 628**
Public Toilets							–		
Sewerage	3 625	3 628	3 628	400	2 798	2 721	77	0	3 628
Storm Water Management							–		

Waste Water Treatment								–		
Waste management		–	–	–	–	–	–	–		–
Recycling								–		
Solid Waste Disposal (Landfill Sites)								–		
Solid Waste Removal								–		
Street Cleaning								–		
Other		**8 676**	**7 954**	**7 839**	**1 009**	**6 325**	**6 066**	**259**	**0**	**7 839**
Abattoirs								–		
Air Transport		7 332	5 941	5 710	916	5 222	4 357	864	0	5 710
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism		1 344	2 013	2 129	93	1 104	1 709	(605)	(0)	2 129
Total Expenditure - Functional	3	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**0**	**626 205**
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**(0)**	**415 564**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, 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	-	-	-	-	-	-	*28 833 973*	-
check opexp balance	-	-	-	-	-	-	*0*	-

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		942	400	400	–	128	300	(172)	-57.4%	400
Vote 03 - Finance		471 647	509 849	571 194	140	442 063	425 352	16 712	3.9%	571 194
Vote 04 - Community Development		1 911	14 112	9 233	3 500	3 510	8 632	(5 122)	-59.3%	9 233
Vote 05 - Planning & Wsa		507 220	441 128	408 379	21 145	338 313	317 746	20 566	6.5%	408 379
Vote 06 - Technical Services		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		37 542	41 368	41 424	3 906	27 960	31 048	(3 089)	-9.9%	41 424
Vote 09 - Waste Water		10 457	11 140	11 140	979	8 294	8 355	(61)	-0.7%	11 140
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		–	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	**28 834**	**3.6%**	**1 041 769**
Expenditure by Vote	1									
Vote 01 - Council		39 831	36 873	44 777	3 207	33 004	32 442	563	1.7%	44 777
Vote 02 - Corporate Services		96 926	76 116	89 184	9 520	72 037	65 959	6 079	9.2%	89 184
Vote 03 - Finance		73 742	132 382	132 263	6 117	34 473	100 619	(66 146)	-65.7%	132 263
Vote 04 - Community Development		35 290	42 919	42 117	3 424	27 516	32 513	(4 996)	-15.4%	42 117
Vote 05 - Planning & Wsa		38 954	29 958	30 468	770	7 868	22 890	(15 022)	-65.6%	30 468
Vote 06 - Technical Services		7 894	1 926	1 885	626	4 883	1 428	3 455	242.0%	1 885
Vote 07 - Water Purification		47 289	37 554	37 554	5 864	41 334	28 154	13 180	46.8%	37 554
Vote 08 - Water Distribution		357 958	202 507	244 328	40 949	282 617	174 994	107 623	61.5%	244 328
Vote 09 - Waste Water		3 625	3 628	3 628	400	2 798	2 721	77	2.8%	3 628
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - .		–	–	–	–	–	–	–		–
Vote 12 - ,		–	–	–	–	–	–	–		–
Vote 13 - ,		(655)	–	–	–	–	–	–		–
Vote 14 - *		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**9.7%**	**626 205**
Surplus/ (Deficit) for the year	2	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**-4.8%**	**415 564**

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 Marc

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council		–	–	–	–	–	–	–		–
01.1 - Council		–	–	–	–	–	–	–		–
01.2 - Municipal Manager Administration		–	–	–	–	–	–	–		–
01.3 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		**942**	**400**	**400**	**–**	**128**	**300**	(172)	-57%	**400**
02.1 - Corporate Services Administration		–	–	–	–	–	–	–		–
02.2 - Human Resources		346	400	400	–	128	300	(172)	-57%	400
02.3 - Airport		–	–	–	–	–	–	–		–
02.4 - Disaster Management		596	–	–	–	–	–	–		–
Vote 03 - Finance		**471 647**	**509 849**	**571 194**	**140**	**442 063**	**425 352**	16 712	4%	**571 194**
03.1 - Financial Services Administration		470 182	508 649	569 994	140	441 328	424 452	16 876	4%	569 994
03.2 - Budget & Treasury Office		1 465	1 200	1 200	–	735	900	(165)	-18%	1 200
03.3 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 04 - Community Development		**1 911**	**14 112**	**9 233**	**3 500**	**3 510**	**8 632**	(5 122)	-59%	**9 233**
04.1 - Community & Social Serv. Administration		–	5 588	–	–	–	1 956	(1 956)	-100%	–
04.2 - Indonsa		1 911	1 911	1 911	–	–	1 433	(1 433)	-100%	1 911
04.3 - Municipal Health		–	–	22	–	10	9	1	14%	22
04.4 - Tourism		–	–	1 700	–	–	680	(680)	-100%	1 700
04.5 - Local Economic Development		–	6 613	5 600	3 500	3 500	4 555	(1 055)	-23%	5 600
04.6 - Community Development		–	–	–	–	–	–	–		–
04.7 - Disaster Management		–	–	–	–	–	–	–		–
Vote 05 - Planning & Wsa		**507 220**	**441 128**	**408 379**	**21 145**	**338 313**	**317 746**	20 566	6%	**408 379**
05.1 - Planning Administration		3 054	2 383	2 383	993	993	1 787	(794)	-44%	2 383
05.2 - Wsa Administration		6 000	–	–	–	–	–	–		–
05.3 - Project Management		498 166	438 745	405 996	20 151	337 319	315 959	21 360	7%	405 996
Vote 06 - Technical Services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
06.1 - Project Management Unit		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
07.1 - Water Purification - Abaqulusi		–	–	–	–	–	–	–		–
07.2 - Water Purification - Edumbe		–	–	–	–	–	–	–		–
07.3 - Water Purification - Nongoma		–	–	–	–	–	–	–		–
07.4 - Water Purification - Pongola		–	–	–	–	–	–	–		–
07.5 - Water Purification - Ulundi		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		**37 542**	**41 368**	**41 424**	**3 906**	**27 960**	**31 048**	(3 089)	-10%	**41 424**
08.1 - Water Distribution Abaqulusi Wsp		–	–	–	–	–	–	–		–
08.2 - Water Distribution Endume Wsp		2 970	–	56	691	3 398	22	3 375	15068%	56
08.3 - Water Distribution Nongoma Wsp		1 733	–	–	624	1 617	–	1 617	#DIV/0!	–
08.4 - Water Distribution Pongola Wsp		9 653	–	–	1 092	9 587	–	9 587	#DIV/0!	–
08.5 - Water Distribution Ulundi Wsp		12 825	–	–	1 499	13 357	–	13 357	#DIV/0!	–
08.6 - Water Distribution Zululand Wsp		10 361	41 368	41 368	–	–	31 026	(31 026)	-100%	41 368
Vote 09 - Waste Water		**10 457**	**11 140**	**11 140**	**979**	**8 294**	**8 355**	(61)	-1%	**11 140**
09.1 - Waste Water Abaqulusi Sanitation		–	–	–	–	–	–	–		–
09.2 - Waste Water Endume Sanitation		258	–	–	26	195	–	195	#DIV/0!	–
09.3 - Waste Water Nongoma Sanitation		696	–	–	68	580	–	580	#DIV/0!	–
09.4 - Waste Water Pongola Sanitation		1 556	–	–	127	1 163	–	1 163	#DIV/0!	–
09.5 - Waste Water Ulundi Sanitation		7 947	11 140	11 140	758	6 355	8 355	(1 999)	-24%	11 140
Vote 10 - .		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 11 - .		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 12 - ,		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 13 - ,		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
13.1 - Electricity Reporting Function		–	–	–	–	–	–	–		–
Vote 14 - *		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 15 - Other		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Revenue by Vote	2	**1 029 719**	**1 017 996**	**1 041 769**	**29 669**	**820 267**	**791 433**	28 834	4%	**1 041 769**
Expenditure by Vote	1							–		
Vote 01 - Council		**39 831**	**36 873**	**44 777**	**3 207**	**33 004**	**32 442**	563	2%	**44 777**
01.1 - Council		32 307	26 035	33 584	1 781	21 635	23 727	(2 091)	-9%	33 584
01.2 - Municipal Manager Administration		7 524	10 838	11 193	1 426	11 369	8 715	2 654	30%	11 193
01.3 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		**96 926**	**76 116**	**89 184**	**9 520**	**72 037**	**65 959**	6 079	9%	**89 184**
02.1 - Corporate Services Administration		81 698	62 046	75 406	8 199	62 135	55 550	6 585	12%	75 406
02.2 - Human Resources		5 808	8 129	8 068	379	4 447	6 051	(1 605)	-27%	8 068
02.3 - Airport		7 332	5 941	5 710	916	5 222	4 357	864	20%	5 710
02.4 - Disaster Management		2 088	–	–	27	234	–	234	#DIV/0!	–
Vote 03 - Finance		**73 742**	**132 382**	**132 263**	**6 117**	**34 473**	**100 619**	(66 146)	-66%	**132 263**
03.1 - Financial Services Administration		71 103	131 061	130 947	6 038	33 531	99 634	(66 103)	-66%	130 947
03.2 - Budget & Treasury Office		2 639	1 321	1 316	79	942	985	(43)	-4%	1 316
03.3 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 04 - Community Development		**35 290**	**42 919**	**42 117**	**3 424**	**27 516**	**32 513**	(4 996)	-15%	**42 117**
04.1 - Community & Social Serv. Administration		9 107	8 536	8 063	723	6 196	6 748	(552)	-8%	8 063
04.2 - Indonsa		5 309	4 782	4 782	454	3 159	3 602	(442)	-12%	4 782
04.3 - Municipal Health		10 812	11 686	11 466	988	8 191	8 672	(481)	-6%	11 466
04.4 - Tourism		1 344	2 013	2 129	93	1 104	1 709	(605)	-35%	2 129
04.5 - Local Economic Development		8 719	9 526	9 286	855	7 102	7 025	77	1%	9 286
04.6 - Community Development		–	–	–	–	–	–	–		–
04.7 - Disaster Management		–	6 376	6 392	310	1 764	4 757	(2 993)	-63%	6 392
Vote 05 - Planning & Wsa		**38 954**	**29 958**	**30 468**	**770**	**7 868**	**22 890**	(15 022)	-66%	**30 468**
05.1 - Planning Administration		9 827	7 286	8 231	571	5 850	6 068	(219)	-4%	8 231
05.2 - Wsa Administration		7 239	3 690	3 352	87	1 251	2 627	(1 376)	-52%	3 352

05.3 - Project Management		21 888	18 982	18 885	112	767	14 195	(13 428)	-95%	18 885
Vote 06 - Technical Services		**7 894**	**1 926**	**1 885**	**626**	**4 883**	**1 428**	3 455	242%	**1 885**
06.1 - Project Management Unit		7 894	1 926	1 885	626	4 883	1 428	3 455	242%	1 885
Vote 07 - Water Purification		**47 289**	**37 554**	**37 554**	**5 864**	**41 334**	**28 154**	13 180	47%	**37 554**
07.1 - Water Purification - Abaqulusi		64	–	–	25	158	–	158	#DIV/0!	–
07.2 - Water Purification - Edumbe		2 172	7 969	7 969	353	2 067	5 976	(3 909)	-65%	7 969
07.3 - Water Purification - Nongoma		4 141	11 389	11 389	696	4 291	8 541	(4 250)	-50%	11 389
07.4 - Water Purification - Pongola		836	5 601	5 601	181	1 182	4 200	(3 019)	-72%	5 601
07.5 - Water Purification - Ulundi		40 075	12 595	12 595	4 609	33 636	9 436	24 200	256%	12 595
Vote 08 - Water Distribution		**357 958**	**202 507**	**244 328**	**40 949**	**282 617**	**174 994**	107 623	62%	**244 328**
08.1 - Water Distribution Abaqulusi Wsp		3 539	7 068	7 068	430	3 034	5 300	(2 267)	-43%	7 068
08.2 - Water Distribution Endume Wsp		3 988	13 240	13 200	183	1 563	9 870	(8 307)	-84%	13 200
08.3 - Water Distribution Nongoma Wsp		21 127	21 273	21 253	1 194	15 782	15 868	(85)	-1%	21 253
08.4 - Water Distribution Pongola Wsp		17 273	19 999	19 279	2 322	11 014	14 767	(3 754)	-25%	19 279
08.5 - Water Distribution Ulundi Wsp		72 089	36 378	44 378	7 981	61 372	30 301	31 071	103%	44 378
08.6 - Water Distribution Zululand Wsp		239 942	104 549	139 151	28 840	189 854	98 889	90 965	92%	139 151
Vote 09 - Waste Water		**3 625**	**3 628**	**3 628**	**400**	**2 798**	**2 721**	77	3%	**3 628**
09.1 - Waste Water Abaqulusi Sanitation		286	313	313	26	223	235	(12)	-5%	313
09.2 - Waste Water Endume Sanitation		(11)	378	378	–	–	284	(284)	-100%	378
09.3 - Waste Water Nongoma Sanitation		152	227	227	18	131	170	(39)	-23%	227
09.4 - Waste Water Pongola Sanitation		(1)	518	518	–	–	388	(388)	-100%	518
09.5 - Waste Water Ulundi Sanitation		3 198	2 192	2 192	357	2 444	1 644	800	49%	2 192
Vote 10 - .		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 11 - .		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 12 - ,		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 13 - ,		**(655)**	**–**	**–**	**–**	**–**	**–**	–		**–**
13.1 - Electricity Reporting Function		(655)	–	–	–	–	–	–		–
Vote 14 - *		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Vote 15 - Other		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Expenditure by Vote	2	**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**0**	**626 205**
Surplus/ (Deficit) for the year	2	**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**	**(15 979)**	**(0)**	**415 564**

References

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

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		27 255	41 368	41 368	3 900	27 921	31 026	(3 105)	-10%	41 368
Service charges - sanitation revenue		10 457	11 140	11 140	981	8 296	8 355	(59)	-1%	11 140
Service charges - refuse revenue								–		
Rental of facilities and equipment		159	200	200	15	133	150	(17)	-11%	200
Interest earned - external investments		4 760	5 000	5 000	98	2 409	3 750	(1 341)	-36%	5 000
Interest earned - outstanding debtors		27	–	56	6	39	22	17	74%	56
Dividends received								–		
Fines, penalties and forfeits		4	100	22	(2)	9	44	(35)	-79%	22
Licences and permits		–	–	22	–	10	9	1	14%	22
Agency services								–		
Transfers and subsidies		485 800	515 221	578 344	3 500	449 278	430 092	19 186	4%	578 344
Other revenue		1 045	900	900	26	342	675	(333)	-49%	900
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**529 507**	**573 928**	**637 051**	**8 524**	**488 438**	**474 122**	**14 315**	**3%**	**637 051**
Expenditure By Type										
Employee related costs		219 973	223 466	225 466	22 793	172 486	169 001	3 485	2%	225 466
Remuneration of councillors		8 372	8 350	8 350	716	6 333	6 263	70	1%	8 350
Debt impairment		15 905	11 000	14 723	–	–	10 856	(10 856)	-100%	14 723
Depreciation & asset impairment		77 826	62 886	62 886	7 609	60 287	47 164	13 123	28%	62 886
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases		17 076	23 552	23 552	1 698	14 547	17 510	(2 964)	-17%	23 552
Other materials		14 685	8 590	8 085	2 731	7 243	5 830	1 413	24%	8 085
Contracted services		241 433	139 217	174 378	23 301	163 990	126 639	37 351	29%	174 378
Transfers and subsidies		6 292	10 852	15 526	437	8 921	10 796	(1 874)	-17%	15 526
Other expenditure		99 255	75 949	93 239	11 591	72 724	67 658	5 066	7%	93 239
Losses		37	–	–	–	–	–	–		–
Total Expenditure		**700 854**	**563 862**	**626 205**	**70 877**	**506 531**	**461 718**	**44 813**	**10%**	**626 205**
Surplus/(Deficit)		**(171 347)**	**10 066**	**10 846**	**(62 353)**	**(18 093)**	**12 405**	**(30 498)**	**(0)**	**10 846**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	444 068	404 718	21 145	331 830	317 311	14 519	**0**	404 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)		8 360	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**328 865**	**454 134**	**415 564**	**(41 208)**	**313 736**	**329 716**			**415 564**

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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

References

1. 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).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. 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 - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
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										
Expenditue of single-year capital appropriation	1							–		
Vote 01 - Council		–	–	–	–	–	**1 050**	(1 050)	-100%	–
01.1 - Council		–	–	–	–	–	1 050	(1 050)	-100%	–
01.2 - Municipal Manager Administration		–	–	–	–	–	–	–		–
01.3 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 02 - Corporate Services		**556**	**7 870**	**3 728**	**1 789**	**1 886**	**4 144**	(2 258)	-54%	**3 728**
02.1 - Corporate Services Administration		556	7 720	3 578	1 789	1 886	4 036	(2 151)	-53%	3 578
02.2 - Human Resources		–	–	–	–	–	–	–		–
02.3 - Airport		–	150	150	–	–	107	(107)	-100%	150
02.4 - Disaster Management		–	–	–	–	–	–	–		–
Vote 03 - Finance		**686**	**1 222**	**4 244**	**26**	**676**	**3 582**	(2 906)	-81%	**4 244**
03.1 - Financial Services Administration		545	1 222	4 244	26	676	3 582	(2 906)	-81%	4 244
03.2 - Budget & Treasury Office		140	–	–	–	–	–	–		–
03.3 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 04 - Community Development		–	**13 175**	**5 844**	**357**	**1 734**	**6 586**	(4 852)	-74%	**5 844**
04.1 - Community & Social Serv. Administration		–	5 588	–	–	–	1 755	(1 755)	-100%	–

04.2 - Indonsa		–	974	974	–	201	696	(494)	-71%	974
04.3 - Municipal Health		–	–	–	–	–	–	–		–
04.4 - Tourism		–	–	–	–	–	–	–		–
04.5 - Local Economic Development		–	6 613	4 870	357	1 533	4 135	(2 602)	-63%	4 870
04.6 - Community Development		–	–	–	–	–	–	–		–
04.7 - Disaster Management		–	–	–	–	–	–	–		–
Vote 05 - Planning & Wsa		**409 264**	**431 867**	**356 387**	**22 812**	**306 930**	**284 627**	22 303	8%	**356 387**
05.1 - Planning Administration		–	2 383	2 072	–	864	1 624	(760)	-47%	2 072
05.2 - Wsa Administration		–	–	–	–	–	–	–		–
05.3 - Project Management		409 264	429 484	354 315	22 812	306 066	283 003	23 063	8%	354 315
Vote 06 - Technical Services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
06.1 - Project Management Unit		–	–	–	–	–	–	–		–
Vote 07 - Water Purification		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
07.1 - Water Purification - Abaqulusi		–	–	–	–	–	–	–		–
07.2 - Water Purification - Edumbe		–	–	–	–	–	–	–		–
07.3 - Water Purification - Nongoma		–	–	–	–	–	–	–		–
07.4 - Water Purification - Pongola		–	–	–	–	–	–	–		–
07.5 - Water Purification - Ulundi		–	–	–	–	–	–	–		–
Vote 08 - Water Distribution		**8 360**	**–**	**1 900**	**–**	**–**	**1 330**	(1 330)	-100%	**1 900**
08.1 - Water Distribution Abaqulusi Wsp		–	–	–	–	–	–	–		–
08.2 - Water Distribution Endume Wsp		–	–	–	–	–	–	–		–
08.3 - Water Distribution Nongoma Wsp		–	–	–	–	–	–	–		–
08.4 - Water Distribution Pongola Wsp		–	–	–	–	–	–	–		–
08.5 - Water Distribution Ulundi Wsp		–	–	–	–	–	–	–		–
08.6 - Water Distribution Zululand Wsp		8 360	–	1 900	–	–	1 330	(1 330)	-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**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**0**	**372 103**
Total Capital Expenditure		**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**9 908**	**0**	**372 103**

References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		12 290	66 967	58 527	164 011	58 527
Call investment deposits		–	–	–		–
Consumer debtors		42 777	35 404	35 404	49 221	35 404
Other debtors		28 764	11 467	75 256	45 641	75 256
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	(68)	(68)	–	(68)
Total current assets		**83 831**	**113 769**	**169 118**	**258 873**	**169 118**
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	4 527 910	4 188 812	4 527 910
Biological						
Intangible		15	1 000	–	125	–
Other non-current assets		–	–	–	–	–
Total non current assets		**3 937 998**	**4 624 242**	**4 542 210**	**4 188 936**	**4 542 210**
TOTAL ASSETS		**4 021 829**	**4 738 011**	**4 711 329**	**4 447 809**	**4 711 329**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3 612	3 612	3 612	3 630	3 612
Trade and other payables		241 210	120 000	211 000	373 808	211 000
Provisions		1 019	15 000	–	1 019	–
Total current liabilities		**245 841**	**138 612**	**214 612**	**378 457**	**214 612**
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		65 053	45 000	45 000	46 822	45 000
Total non current liabilities		**65 053**	**45 000**	**45 000**	**46 822**	**45 000**
TOTAL LIABILITIES		**310 894**	**183 612**	**259 612**	**425 279**	**259 612**
NET ASSETS	2	**3 710 936**	**4 554 399**	**4 451 717**	**4 022 530**	**4 451 717**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 514 930	4 564 843	4 491 404	3 833 979	4 491 404
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 514 930**	**4 564 843**	**4 491 404**	**3 833 979**	**4 491 404**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	–	26 130	2 249	20 486	19 597	889	5%	26 130
Other revenue		–	128 130	–	114 807	915 873	(0)	915 873	#########	–
Transfers and Subsidies - Operational		–	515 221	576 644	126 668	575 689	432 483	143 205	33%	576 644
Transfers and Subsidies - Capital		–	444 068	402 618	73 040	442 916	301 964	140 953	47%	402 618
Interest		–	5 000	5 000	98	794	3 750	(2 956)	-79%	5 000
Dividends								–		
Payments										
Suppliers and employees		–	(564 134)	(533 083)	(152 905)	(1 111 798)	(399 813)	711 985	-178%	(533 083)
Finance charges								–		
Transfers and Grants		–	–	(15 513)	–	–	(11 635)	(11 635)	100%	(15 513)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**528 285**	**461 795**	**163 956**	**843 961**	**346 346**	**(497 614)**	**-144%**	**461 795**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	14 300	–	–	–	10 725	(10 725)	-100%	14 300
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(454 134)	(415 564)	(24 983)	(311 226)	(311 673)	(448)	0%	(415 564)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(439 834)**	**(415 564)**	**(24 983)**	**(311 226)**	**(300 948)**	**10 277**	**-3%**	**(401 264)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		5	0	–	(9)	(3 630)	(2 709)	(921)	34%	(3 612)
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**5**	**0**	**–**	**(9)**	**(3 630)**	**(2 709)**	**921**	**-34%**	**(3 612)**
NET INCREASE/ (DECREASE) IN CASH HELD		**5**	**88 450**	**46 231**	**138 964**	**529 106**	**42 689**			**56 919**
Cash/cash equivalents at beginning:		12 478	26 452	12 296		12 290				
Cash/cash equivalents at month/year end:		12 484	114 903	58 527		541 396	42 689			56 919

DC26 Zululand - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	-10%	This is amounts billed on customers for water used, the year-to-date actual is R27.9 million, which is below year-to-date budget of R31 million. An unfavourable variance of R3.1 million or 10% is observed.	Most of the consumers are billed on estimate, because there are no meters. Challenge is the sources of funds to procure metres, the municipality is in a process to resolve funding issue
	Service charges - sanitation revenue	-1%	This is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R8.2 million which is slightly below year to budget of R8.3 million. An unfavourable variance of R59 thousand or 1% is observed.	Sewer charge is fixed, but busineses 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 assit in finding grant/loan that will be used for the procurement of metres.
	Service charges - refuse revenue			
	Rental of facilities and equipment	-11%	Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R133 thousand which is below year-to-date budget of R150 thousand. An unfavourable variance of R17 thousand or 11% is observed.	the varience is not material
	Interest earned - external investments	-36%	Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R2.4 million, which is below year-to-date budget of R3.7 million. An unfavourable variance of R1.3 million is observed.	The municipality will receive more grant transfers and more investments are expected to be made to yield interest
	Interest earned - outstanding debtors	74%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R39 thousand, which is below year-to-date budget of R11 thousand. A favourable variance of R22 thousand is observed.	
	Dividends received			
	Fines, penalties and forfeits	-79%	Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R9 thousand, the year-to-date budget is R44 thousand. An unfavourable variance of R35 thousand against adjusted budget is observed.	
	Licences and permits	14%	This amount is for health certificates issued, the year-to-date actual is R10 thousand, the year-to-date budget is R9 thousand. A favourable variance of R1 thousand against adjusted budget is observed.	
	Agency services			
	Transfers and subsidies	4%	Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2020; and provincial gazette, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant. Transfers and subsidies year to date actual is R449.2 million, which is above year to date budget of R430 million	
	Other revenue	-49%	Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R342 thousand, which is below year-to-date budget of R675 thousand. An unfavorable variance of R333 thousand is observed	
2	**Expenditure By Type**			
	Employee related costs	2%	Employee related costs year to date actual is R172.4 million, the year-to-date budget is R169 million, an unfavorable variance of R3.4 million is observed.	
	Remuneration of councillors	1%	Remuneration of Councilors year to date actual is R6.3 million, the year-to-date budget is R6.2 million, an unfavorable variance of R70 thousand is observed.	
	Debt impairment	-100%	This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.	Assessment and provision for bad debts is done at year end
	Depreciation & asset impairment	28%	This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R60.2 million. The year-to-date budget is R47.1 million. An unfavorable variance of R13.1 million is observed.	Esimated depreciation is pending audit outcome where actual depreciaton will be posted after AFS have been audited
	Finance charges			
	Bulk purchases	-17%	Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R14.5 million, the year-to-date budget is R17.5 million, a favorable variance of R2.9 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 assesment will determine whether we need to adjust
	Other materials	24%	Other materials year to date actual is R7.2 million, the year-to-date budget is R5.8 million, an unfavourable variance of R1.4 million is observed	the varience is not material
	Contracted services	29%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R163.9 million which is above year to date budget of R126.6 million, an unfavourable variance of R37.3 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)	
	Transfers and subsidies	-17%	Transfers and subsidies year to date actual is R8.9 million, the year-to-date budget is R10.7 million, a favourable variance of R1.8 million is observed.	
	Other expenditure	7%	Other expenditure year to date actual is R72.7 million, the year-to-date budget is R67.6 million, an unfavourable variance of R5 million is observed.	
3	**Capital Expenditure**			
	Vote 01 - Council	-100%		
	Vote 02 - Corporate Services	-54%		
	Vote 03 - Finance	-81%		
	Vote 04 - Community Development	-74%		
	Vote 05 - Planning & Wsa	8%		
	Vote 06 - Technical Services			
	Vote 07 - Water Purification			
	Vote 08 - Water Distribution	-100%		
	Vote 09 - Waste Water			
4	**Financial Position**			
	Client elected not to populate this sheet			
5	**Cash Flow**			
	Client elected not to populate this sheet			
6	**Measureable performance**			
	Client elected not to populate this sheet			
7	**Municipal Entities**			
	Client elected not to populate this sheet			

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.2%	10.0%	0.0%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	2.6%	4.7%	9.7%	4.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	34.1%	82.1%	78.8%	68.4%	78.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.0%	48.3%	27.3%	43.3%	27.3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.5%	10.7%	19.6%	19.4%	19.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.5%	38.9%	35.4%	35.3%	35.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.2%	10.8%	9.3%	10.1%	9.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.7%	11.0%	9.9%	0.0%	1.3%
IDP regulation financial viability indicators							
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 - M09 March

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 616	2 986	2 768	2 291	2 636	2 630	17 735	76 696	115 359	101 989		79 247
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	1 972	741	710	599	595	649	2 989	28 198	36 454	33 031		28 166
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	11	5	5	4	2	2	11	180	220	199		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	52	44	9	9	9	4	12	4	143	38		7
Total By Income Source	**2000**	**9 651**	**3 777**	**3 492**	**2 904**	**3 243**	**3 285**	**20 747**	**105 078**	**152 177**	**135 257**	**–**	**107 419**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 607	694	992	304	447	860	1 369	7 221	14 494	10 201		
Commercial	2300	1 833	535	413	345	420	371	3 734	8 744	16 396	13 615		
Households	2400	5 211	2 547	2 087	2 254	2 375	2 054	15 644	89 114	121 286	111 442		107 419
Other	2500									–	–		
Total By Customer Group	**2600**	**9 651**	**3 777**	**3 492**	**2 904**	**3 243**	**3 285**	**20 747**	**105 078**	**152 177**	**135 257**	**–**	**107 419**

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

Description R thousands	NT Code	Budget Year 2020/21								
		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	1 944	4 617	5	19 900					**26 465**
Auditor General	0800									–
Other	0900									–
Total By Customer Type	**1000**	**1 944**	**4 617**	**5**	**19 900**	**–**	**–**	**–**	**–**	**26 465**

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	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	nvestment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	75 000		(75 000)		–
Zululand District Municipality - ABSA Bank - 9359534911		N/A	nvestment Trace	Yes	Fixed	4.75	N/A	N/A	N/A	35 000		(35 000)		–
Zululand District Municipality - ABSA Bank - 9361850333		N/A	nvestment Trace	Yes	Fixed	4.3	N/A	N/A	N/A	100 000		(100 000)		–
Zululand District Municipality - Standard Bank - 060344970		N/A	Call Deposit	Yes	Fixed	4.3	N/A	N/A	N/A	60 000				60 000
Zululand District Municipality - ABSA Bank - 9364065202		N/A	nvestment Trace	Yes	Fixed	3.8	N/A	N/A	N/A	50 000				50 000
Municipality sub-total										**470 000**	**–**	**(360 000)**	**–**	**110 000**
Entities														
														–
														–
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**470 000**		**(360 000)**	**–**	**110 000**

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**481 439**	**513 310**	**574 733**	**–**	**445 778**	**427 979**	**17 800**	**4.2%**	**574 733**
Energy Efficiency and Demand Side Management Grant		6 000	–	–	–	–	–	–		–
Equitable Share		464 560	502 849	564 272	–	438 560	420 133	18 427	4.4%	564 272
Expanded Public Works Programme Integrated Grant		8 818	9 261	9 261	–	6 483	6 946	(463)	-6.7%	9 261
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1 465	1 200	1 200	–	735	900	(165)	-18.3%	1 200
Municipal Disaster Relief Grant	3	596	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–		–
Provincial Government:		**4 361**	**1 911**	**3 611**	**3 500**	**3 500**	**2 113**	**1 387**	**65.6%**	**3 611**
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)	4	4 361	1 911	3 611	3 500	3 500	2 113	1 387	65.6%	3 611
Tourism Events		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	**485 800**	**515 221**	**578 344**	**3 500**	**449 278**	**430 092**	**19 186**	**4.5%**	**578 344**
Capital Transfers and Grants										
National Government:		491 852	431 867	399 118	21 145	331 830	310 801	21 029	**6.8%**	399 118
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		225 574	223 984	221 235	6 188	194 868	166 888	27 980	16.8%	221 235
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		163 774	100 000	70 000	–	61 000	63 000	(2 000)	-3.2%	70 000
Rural Road Asset Management Systems Grant		2 504	2 383	2 383	993	993	1 787	(794)	-44.4%	2 383
Water Services Infrastructure Grant		100 000	105 500	105 500	13 963	74 968	79 125	(4 157)	-5.3%	105 500
Provincial Government:		**8 360**	**12 201**	**5 600**	**–**	**–**	**6 510**	(6 510)	-100.0%	**5 600**
Specify (Add grant description)		8 360	12 201	5 600	–	–	6 510	(6 510)	-100.0%	5 600
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
Total Capital Transfers and Grants	5	**500 212**	**444 068**	**404 718**	**21 145**	**331 830**	**317 311**	**14 519**	**4.6%**	**404 718**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	986 012	959 289	983 062	24 645	781 108	747 403	33 705	4.5%	983 062

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**622 104**	**488 940**	**545 860**	**63 824**	**450 518**	**401 842**	**48 675**	**12.1%**	**545 860**
								–		
Energy Efficiency and Demand Side Management Grant		5 521	–	–	–	–	–	–		–
Equitable Share		581 036	478 359	535 399	62 756	441 628	393 929	47 699	12.1%	535 399
Expanded Public Works Programme Integrated Grant		8 668	9 261	9 261	988	8 066	6 946	1 120	16.1%	9 261
Local Government Financial Management Grant		2 306	1 200	1 200	79	824	897	(73)	-8.2%	1 200
Municipal Disaster Relief Grant		596	120	–	–	–	71	(71)	-100.0%	–
Municipal Infrastructure Grant		20 416	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 177	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 384	–	–	–	–	–	–		–
Provincial Government:		**3 577**	**937**	**2 637**	**184**	**1 144**	**1 781**	**(636)**	**-35.7%**	**2 637**
								–		
Art Centres Subsidies		–	–	–	–	–	–	–		–
Development Planning and Shared Services		–	–	–	–	–	–	–		–
Environmental Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		3 577	937	2 637	184	1 144	1 781	(636)	-35.7%	2 637
Tourism Events		–	–	–	–	–	–	–		–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
KwazuluNatal Provincial Planning and Development Commission		3 469	–	–	–	120	–	120		–
Total operating expenditure of Transfers and Grants:		**625 681**	**489 877**	**548 497**	**64 007**	**451 662**	**403 623**	**48 039**	**11.9%**	**548 497**
Capital expenditure of Transfers and Grants										
National Government:		407 237	431 867	356 387	22 812	306 930	284 627	22 303	**7.8%**	356 387
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		176 939	223 984	192 378	6 553	176 039	151 640	24 399	16.1%	192 378
Regional Bulk Infrastructure Grant		143 487	100 000	70 197	8 949	69 362	59 462	9 899	16.6%	70 197
Rural Road Asset Management Systems Grant		–	2 383	2 072	–	864	1 624	(760)	-46.8%	2 072
Water Services Infrastructure Grant		86 811	105 500	91 739	7 310	60 666	71 901	(11 235)	-15.6%	91 739
Provincial Government:		**8 360**	**13 175**	**5 844**	**357**	**1 734**	**6 586**	(4 852)	-73.7%	**5 844**
Specify (Add grant description)		**8 360**	**13 175**	**5 844**	**357**	**1 734**	**6 586**	(4 852)	-73.7%	**5 844**
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Total capital expenditure of Transfers and Grants		**415 596**	**445 042**	**362 230**	**23 169**	**308 664**	**291 213**	**17 451**	**6.0%**	**362 230**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**1 041 277**	**934 919**	**910 727**	**87 176**	**760 326**	**694 836**	**65 490**	**9.4%**	**910 727**

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2020/21				
R thousands		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		**1 700**	**–**	**217**	**979**	**57.6%**
Tourism Grant		700		217	483	69.0%
Spatial Development Framework		1 000		504	496	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		**1 700**	**–**	**217**	**979**	**57.6%**
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		**2 100**	**410**	**1 763**	337	16.1%
Kwamajomela Manuafacturing Grant		2 100	410	1 763	337	16.1%
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		**2 100**	**410**	**1 763**	**337**	**16.1%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**3 800**	**410**	**1 979**	**1 316**	**34.6%**

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10	–	–	–	–	–	–		–
Pension and UIF Contributions		429	448	448	39	367	336	30	9%	448
Medical Aid Contributions		251	267	267	6	58	201	(142)	-71%	267
Motor Vehicle Allowance		1 903	1 818	1 818	164	1 440	1 363	77	6%	1 818
Cellphone Allowance		658	653	653	58	515	490	25	5%	653
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		5 121	5 164	5 164	450	3 953	3 873	80	2%	5 164
Sub Total - Councillors		**8 372**	**8 350**	**8 350**	**716**	**6 333**	**6 263**	**70**	**1%**	**8 350**
% increase	4		**-0.3%**	**-0.3%**						**-0.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 011	6 442	6 442	365	4 684	4 831	(148)	-3%	6 442
Pension and UIF Contributions		2	64	64	1	7	48	(41)	-86%	64
Medical Aid Contributions		131	144	144	5	83	108	(25)	-23%	144
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 505	1 559	1 559	93	1 199	1 169	29	3%	1 559
Cellphone Allowance		64	68	68	3	54	51	2	5%	68
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		242	264	264	15	192	198	(6)	-3%	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**	**481**	**6 218**	**6 406**	**(188)**	**-3%**	**8 541**
% increase	4		**7.4%**	**7.4%**						**7.4%**
Other Municipal Staff										
Basic Salaries and Wages		135 668	151 005	151 005	14 565	114 092	113 254	838	1%	151 005
Pension and UIF Contributions		17 879	19 733	19 733	1 839	14 503	14 800	(297)	-2%	19 733
Medical Aid Contributions		11 222	11 488	11 488	1 127	9 428	8 616	812	9%	11 488
Overtime		5 982	–	2 000	1 304	5 071	1 400	3 671	262%	2 000
Performance Bonus		9 291	10 851	10 851	1 581	7 748	8 138	(390)	-5%	10 851
Motor Vehicle Allowance		6 439	6 425	6 425	617	5 173	4 819	355	7%	6 425
Cellphone Allowance		506	517	517	47	396	387	8	2%	517
Housing Allowances		1 142	1 164	1 164	103	910	873	37	4%	1 164
Other benefits and allowances		6 379	9 042	9 042	986	7 666	6 782	885	13%	9 042
Payments in lieu of leave		5 465	–	–	60	504	–	504	#DIV/0!	–
Long service awards		2 312	–	–	84	775	–	775	#DIV/0!	–
Post-retirement benefit obligations	2	9 734	4 700	4 700	–	–	3 525	(3 525)	-100%	4 700
Sub Total - Other Municipal Staff		**212 019**	**214 925**	**216 925**	**22 312**	**166 268**	**162 595**	**3 673**	**2%**	**216 925**
% increase	4		**1.4%**	**2.3%**						**2.3%**
Total Parent Municipality		**228 345**	**231 817**	**233 817**	**23 509**	**178 818**	**175 264**	**3 555**	**2%**	**233 817**
Unpaid salary, allowances & benefits in arrears:			1.5%	2.4%						2.4%
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**	**23 509**	**178 818**	**175 264**	**3 555**	**2%**	**233 817**
% increase	4		**1.5%**	**2.4%**						**2.4%**
TOTAL MANAGERS AND STAFF		**219 973**	**223 466**	**225 466**	**22 793**	**172 486**	**169 001**	**3 485**	**2%**	**225 466**

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

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
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		39 468	14 840	1 939	1 740	(50 408)	954	1 111	4 302	1 778	1 741	1 741	1 684	20 889	21 000	21 000
Service charges - sanitation revenue		1 510	352	690	604	(860)	281	384	1 331	470	437	437	(395)	5 241	5 000	5 000
Service charges - refuse													–			
Rental of facilities and equipment		10	10	10	15	15	15	37	7	32	33	33	183	400	210	221
Interest earned - external investments		–	–	–	–	50	39	571	36	98	417	417	3 373	5 000	6 000	6 000
Interest earned - outstanding debtors													–			
Dividends received													–			
Fines, penalties and forfeits		–	–	0	0	2	9	–	–	(2)	2	2	9	22	48	50
Licences and permits		–	10	–	–	–	–	–	–	–	2	2	8	22	10	11
Agency services													–			
Transfers and Subsidies - Operational		–	–	–	–	233 965	212 278	–	2 778	126 668	48 054	48 054	(95 152)	576 644	541 399	567 908
Other revenue		(23 541)	5 554	(100 805)	(45 558)	728 486	99 953	111 624	25 213	114 777	(37)	(37)	(916 074)	(444)	505	530
Cash Receipts by Source		**17 447**	**20 766**	**(98 166)**	**(43 198)**	**911 249**	**313 528**	**113 727**	**33 668**	**243 822**	**50 648**	**50 648**	**(1 006 364)**	**607 774**	**574 172**	**600 719**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		113 868	36 000	80 000	31 650	25 000	50 000	–	33 358	73 040	33 552	33 552	(107 401)	402 618	574 058	522 065
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–			
Proceeds on Disposal of Fixed and Intangible Assets													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	(0)	(0)	8	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	(14 300)	(14 300)	14 300	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**131 315**	**56 766**	**(18 166)**	**(11 548)**	**936 249**	**363 528**	**113 727**	**67 027**	**316 861**	**84 199**	**84 199**	**(1 128 065)**	**996 092**	**1 162 538**	**1 122 784**
Cash Payments by Type													–			
Employee related costs		8	8	–	13 185	92 606	21 354	19 123	21 563	23 362	19 485	19 485	3 637	233 817	247 297	259 173
Remuneration of councillors													–			
Interest paid													–			
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	1 963	1 963	19 627	23 552	24 360	25 526
Other materials													–			
Contracted services													–			
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	1 293	1 293	12 928	15 513	6 500	3 150
General expenses		177 615	95 207	128 603	94 978	93 749	105 962	14 730	80 201	129 543	22 976	22 976	(690 825)	275 715	217 206	232 805
Cash Payments by Type		**177 623**	**95 215**	**128 603**	**108 164**	**186 355**	**127 315**	**33 853**	**101 764**	**152 905**	**45 716**	**45 716**	**(654 634)**	**548 597**	**495 363**	**520 653**
Other Cash Flows/Payments by Type																
Capital assets		75	46 591	67 762	42 474	47 428	46 939	2 271	32 701	24 983	34 630	34 630	35 078	415 564	575 277	523 303
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**177 698**	**141 807**	**196 365**	**150 638**	**233 784**	**174 254**	**36 125**	**134 465**	**177 888**	**80 347**	**80 347**	**(619 556)**	**964 161**	**1 070 640**	**1 043 957**
NET INCREASE/(DECREASE) IN CASH HELD		**(46 383)**	**(85 041)**	**(214 531)**	**(162 186)**	**702 465**	**189 274**	**77 603**	**(67 438)**	**138 973**	**3 853**	**3 853**	**(508 509)**	**31 931**	**91 898**	**78 828**
Cash/cash equivalents at the month/year beginning:		12 290	(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	545 025	548 878	552 730	12 290	44 221	136 119
Cash/cash equivalents at the month/year end:		(34 093)	(119 134)	(333 665)	(495 851)	206 614	395 888	473 490	406 052	545 025	548 878	552 730	44 221	44 221	136 119	214 947

DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue								–		
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies								–		
Other revenue								–		
Gains								–		
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Debt impairment								–		
Depreciation & asset impairment								–		
Finance charges								–		
Bulk purchases								–		
Other materials								–		
Contracted services								–		
Transfers and subsidies								–		
Other expenditure								–		
Losses								–		
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
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)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Taxation								–		
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–		–

DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	53 369	37 845	32 908	75	75	32 908	32 833	99.8%	0%
August	37 995	37 845	32 908	46 591	46 666	65 817	19 150	29.1%	10%
September	53 687	37 845	39 932	67 762	114 429	105 748	(8 680)	-8.2%	25%
October	24 109	37 845	39 932	42 474	156 903	145 680	(11 223)	-7.7%	35%
November	43 003	37 845	32 527	47 428	204 331	178 208	(26 123)	-14.7%	45%
December	44 104	37 845	32 527	46 939	251 270	210 735	(40 535)	-19.2%	55%
January	10 460	37 845	32 527	2 271	253 541	243 262	(10 279)	-4.2%	56%
February	42 909	37 845	34 460	32 701	286 242	277 723	(8 520)	-3.1%	63%
March	21 893	37 845	23 595	24 983	311 226	301 318	(9 908)	-3.3%	69%
April	27 545	37 845	23 595	–		324 913	–		
May	30 209	37 845	23 595	–		348 508	–		
June	52 360	37 845	23 595	–		372 103	–		
Total Capital expenditure	**441 642**	**454 134**	**372 103**	**311 226**					

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**409 264**	**431 867**	**358 408**	**22 812**	**306 930**	**286 336**	(20 594)	**-7.2%**	**358 408**
Roads Infrastructure		–	2 383	2 072	–	864	1 624	760	**46.8%**	2 072
Roads		–	2 383	2 072	–	864	1 624	760	**46.8%**	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	315 937	21 525	270 185	253 116	(17 070)	**-6.7%**	315 937
Dams and Weirs								–		
Boreholes		2 060	–	–	–	–	–	–		–
Reservoirs		5 977	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		113 609	11 871	62 089	6 706	61 535	39 199	(22 336)	**-57.0%**	62 089
Bulk Mains		210 975	246 377	155 747	12 426	119 056	132 575	13 519	**10.2%**	155 747
Distribution		76 642	126 439	98 100	2 393	89 594	81 341	(8 253)	**-10.1%**	98 100
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	44 797	40 399	1 287	35 881	31 596	(4 285)	**-13.6%**	40 399
Pump Station								–		
Reticulation		–	44 797	40 399	1 287	35 881	31 596	(4 285)	**-13.6%**	40 399
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**	**4 870**	**357**	**1 533**	**5 890**	**4 357**	**74.0%**	**4 870**
Community Facilities		–	6 613	4 870	357	1 533	4 135	2 602	**62.9%**	4 870
Halls								–		
Centres		–	6 613	4 870	357	1 533	4 135	2 602	62.9%	4 870
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		

Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	5 588	–	–	–	1 755	1 755	**100.0%**	–
Indoor Facilities								–		
Outdoor Facilities		–	5 588	–	–	–	1 755	1 755	100.0%	–
Capital Spares								–		
Heritage assets		–	–	–	–	–	1 050	1 050	100.0%	–
Monuments								–		
Historic Buildings								–		
Works of Art		–	–	–	–	–	1 050	1 050	100.0%	–
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		**13**	**1 000**	**–**	**–**	**115**	**391**	**276**	70.6%	**–**
Servitudes								–		
Licences and Rights		13	1 000	–	–	115	391	276	**70.6%**	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		13	1 000	–	–	115	391	276	70.6%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**458**	**5 222**	**2 481**	**26**	**561**	**3 156**	**2 595**	82.2%	**2 481**
Computer Equipment		458	5 222	2 481	26	561	3 156	2 595	82.2%	2 481
Furniture and Office Equipment		**82**	**120**	**140**	**–**	**97**	**86**	**(12)**	-13.5%	**140**
Furniture and Office Equipment		82	120	140	–	97	86	(12)	-13.5%	140
Machinery and Equipment		**688**	**1 124**	**3 004**	**–**	**201**	**2 133**	**1 931**	90.6%	**3 004**
Machinery and Equipment		688	1 124	3 004	–	201	2 133	1 931	90.6%	3 004
Transport Assets		**8 360**	**2 600**	**3 200**	**1 789**	**1 789**	**2 277**	**488**	21.4%	**3 200**
Transport Assets		8 360	2 600	3 200	1 789	1 789	2 277	488	21.4%	3 200
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	**418 865**	**454 134**	**372 103**	**24 983**	**311 226**	**301 318**	**(9 908)**	**-3.3%**	**372 103**

DC26 Zululand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal 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							–		
Capital Spares							–		
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices							–		
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes							–		
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications							–		

Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal 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 tot

check balance	-	-	-	-	-	-		-

al capital expenditure in Table C5

DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**74 533**	**57 000**	**53 528**	**7 395**	**46 004**	**41 078**	(4 925)	**-12.0%**	**53 528**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		74 533	57 000	53 528	7 395	46 004	41 078	(4 925)	**-12.0%**	53 528
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		29 465	16 000	15 628	2 124	13 386	12 264	(1 122)	**-9.1%**	15 628
Distribution		–	–	–	–	–	–	–		–
Distribution Points		45 068	41 000	37 900	5 270	32 618	28 814	(3 804)	**-13.2%**	37 900
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							–		
Capital Spares							–		
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**3 880**	**2 500**	**3 974**	**173**	**2 389**	**2 997**	**608**	**20.3%**	**3 974**
Operational Buildings	3 880	2 500	3 974	173	2 389	2 997	608	**20.3%**	3 974
Municipal Offices	3 880	2 500	3 974	173	2 389	2 997	608	20.3%	3 974
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes							–		
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications							–		

Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**80**	**900**	**400**	**–**	**67**	**274**	**207**	75.6%	**400**
Computer Equipment		80	900	400	–	67	274	207	75.6%	400
Furniture and Office Equipment		**72**	**100**	**100**	**–**	**–**	**74**	**74**	100.0%	**100**
Furniture and Office Equipment		72	100	100	–	–	74	74	100.0%	100
Machinery and Equipment		**0**	**430**	**991**	**–**	**310**	**554**	**244**	44.1%	**991**
Machinery and Equipment		0	430	991	–	310	554	244	44.1%	991
Transport Assets		**1 952**	**1 000**	**526**	**9**	**336**	**539**	**203**	37.6%	**526**
Transport Assets		1 952	1 000	526	9	336	539	203	37.6%	526
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**80 516**	**61 930**	**59 519**	**7 577**	**49 105**	**45 516**	**(3 589)**	**-7.9%**	**59 519**

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**68 171**	**62 886**	**62 886**	**6 017**	**54 155**	**47 164**	(6 990)	**-14.8%**	**62 886**
Roads Infrastructure		705	–	–	59	528	–	(528)	**#DIV/0!**	–
Roads		705	–	–	59	528	–	(528)	**#DIV/0!**	–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		36	–	–	3	27	–	(27)	**#DIV/0!**	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		36	–	–	3	27	–	(27)	**#DIV/0!**	–
Capital Spares								–		
Water Supply Infrastructure		65 325	62 886	62 886	5 778	52 006	47 164	(4 841)	**-10.3%**	62 886
Dams and Weirs		3 924	–	–	187	1 683	–	(1 683)	**#DIV/0!**	–
Boreholes		423	–	–	37	331	–	(331)	**#DIV/0!**	–
Reservoirs		4 749	–	–	437	3 936	–	(3 936)	**#DIV/0!**	–
Pump Stations		3 418	–	–	317	2 852	–	(2 852)	**#DIV/0!**	–
Water Treatment Works		6 082	–	–	511	4 598	–	(4 598)	**#DIV/0!**	–
Bulk Mains		25 815	–	–	2 493	22 434	–	(22 434)	**#DIV/0!**	–
Distribution		20 853	62 886	62 886	1 790	16 111	47 164	31 053	**65.8%**	62 886
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		61	–	–	7	60	–	(60)	**#DIV/0!**	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 106	–	–	177	1 594	–	(1 594)	**#DIV/0!**	–
Pump Station		104	–	–	10	92	–	(92)	**#DIV/0!**	–
Reticulation		1 686	–	–	140	1 264	–	(1 264)	**#DIV/0!**	–
Waste Water Treatment Works		316	–	–	26	237	–	(237)	**#DIV/0!**	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		

Distribution Layers							–		
Capital Spares							–		
Community Assets	**928**	**–**	**–**	**70**	**628**	**–**	**(628)**	**#DIV/0!**	**–**
Community Facilities	702	–	–	51	459	–	(459)	**#DIV/0!**	–
Halls	91	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	612	–	–	51	459	–	(459)	#DIV/0!	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	226	–	–	19	169	–	(169)	**#DIV/0!**	–
Indoor Facilities							–		
Outdoor Facilities	226	–	–	19	169	–	(169)	#DIV/0!	–
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**2 955**	**–**	**–**	**934**	**949**	**–**	**(949)**	**#DIV/0!**	**–**
Operational Buildings	2 955	–	–	934	949	–	(949)	**#DIV/0!**	–
Municipal Offices	2 902	–	–	895	910	–	(910)	#DIV/0!	–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	52	–	–	39	39	–	(39)	#DIV/0!	–
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**	**–**	**–**	**1**	**5**	**–**	**(5)**	#DIV/0!	**–**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	33	–	–	1	5	–	(5)	**#DIV/0!**	–
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications	33	–	–	1	5	–	(5)	#DIV/0!	–

Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**824**	**–**	**–**	**150**	**592**	**–**	**(592)**	#DIV/0!	**–**
Computer Equipment		824	–	–	150	592	–	(592)	#DIV/0!	–
Furniture and Office Equipment		**540**	**–**	**–**	**57**	**437**	**–**	**(437)**	#DIV/0!	**–**
Furniture and Office Equipment		540	–	–	57	437	–	(437)	#DIV/0!	–
Machinery and Equipment		**450**	**–**	**–**	**31**	**296**	**–**	**(296)**	#DIV/0!	**–**
Machinery and Equipment		450	–	–	31	296	–	(296)	#DIV/0!	–
Transport Assets		**3 925**	**–**	**–**	**348**	**3 225**	**–**	**(3 225)**	#DIV/0!	**–**
Transport Assets		3 925	–	–	348	3 225	–	(3 225)	#DIV/0!	–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	**77 826**	**62 886**	**62 886**	**7 609**	**60 287**	**47 164**	**(13 123)**	**-27.8%**	**62 886**

DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		

Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices							–		
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing		–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes							–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications							–		
Load Settlement Software Applications							–		
Unspecified							–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment							–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment							–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment							–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets							–		
Land		–	–	–	–	–	–	–		–

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

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcil

check balance	-	-	-	-	-	-		-

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

Month	2019/20	Original Budge	Adjusted Budg	Monthly actual
Jul	53 369	37 845	32 908	75
Aug	37 995	37 845	32 908	46 591
Sep	53 687	37 845	39 932	67 762
Oct	24 109	37 845	39 932	42 474
Nov	43 003	37 845	32 527	47 428
Dec	44 104	37 845	32 527	46 939
Jan	10 460	37 845	32 527	2 271
Feb	42 909	37 845	34 460	32 701
Mar	21 893	37 845	23 595	24 983
Apr	27 545	37 845	23 595	–
May	30 209	37 845	23 595	–
Jun	52 360	37 845	23 595	–

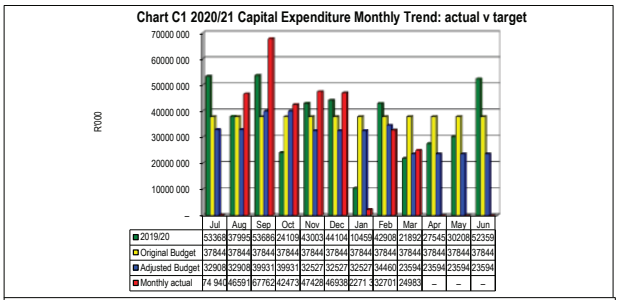


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	75	32 908
Aug	46 666	65 817
Sep	114 429	105 748
Oct	156 903	145 680
Nov	204 331	178 208
Dec	251 270	210 735
Jan	253 541	243 262
Feb	286 242	277 723
Mar	311 226	301 318
Apr		324 913
May		348 508
Jun		372 103

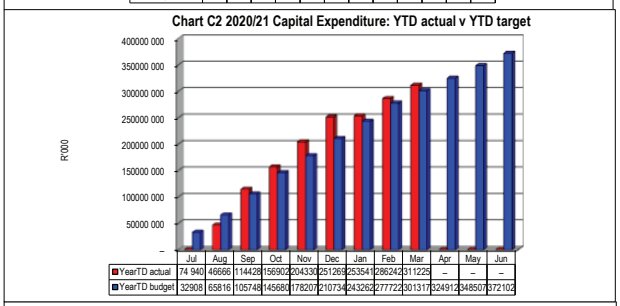


Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2020/	9 651	3 777	3 492	2 904	3 243	3 285	20 747	105 078
2019/20	–	–	–	–	–	–	–	–

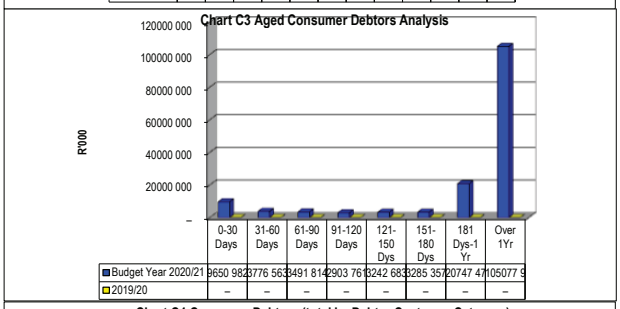


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2019/20	Budget Year 2020/21
Organs of State	14 059	14 494
Commercial	15 904	16 396
Households	117 648	121 286
Other	–	–

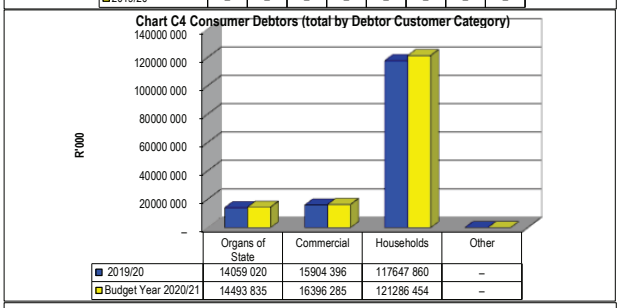
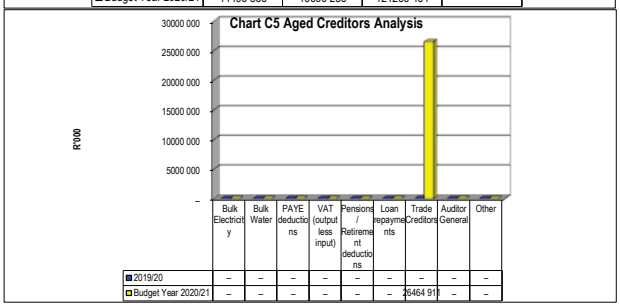


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2019/20	–	–	–	–	–	–	–	–	–
Budget Year 2020/	–	–	–	–	–	–	26 465	–	–