

JOZINI MUNICIPALITY SECTION 52(d) & 71

MFMA REPORT

31 MARCH 2021

2020-21



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TABLE OF CONTENT

Contents

TABLE OF CONTENT	1
OVERVIEW.....	2
INTRODUCTION.....	2
PURPOSE	2
BACKGROUND.....	2
Creditors Age Analysis.....	0
Debtors Aged Analysis	0
Income report	1
Expenditure report.....	1
Cashflow Projection	2

OVERVIEW

INTRODUCTION

The Jozini Local Municipality is a Category B municipality located within the uMkhanyakude District in northern KwaZulu-Natal, and borders Swaziland and Mozambique. It is one of four municipalities in the district, making up a quarter of its geographical area.

PURPOSE

The sole purpose of this report is to present to the council of Jozini Local Municipality the Section 71 report for the period ending 31 March 2021.

BACKGROUND

As stipulated in Section 52 of the MFMA (Act 56 of 2003) the mayor of a municipality-

(a) must provide general political guidance over the fiscal and financial affairs of the municipality:

(b) in providing such general political guidance may monitor and to the extent provided in this Act. oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer but may not interfere in the exercise of those responsibilities;

(c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget:

(d) must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affair of the municipality; and

(e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

As stipulated in the section 71 of the MFMA (act 56 of 2003), the Accounting Officer of the municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of municipality's budget reflecting the

following particulars for that month and for the financial year up to the end of that month:

- Actual Revenue, per revenue source;
- Actual borrowings;
- Actual expenditure per vote
- Actual Capital expenditure per vote
- The amount of any allocations received;
- Actual expenditure on those allocations, excluding expenditure on its share of the local government equitable shares, and allocations exempted by the annual Division of Revenue Act.

When necessary, an explanation of –

- Any material variances from the municipality projected revenue by source, and from municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan, and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

CREDITORS AGE ANALYSIS

KZN272 Jozini - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(4)	-	-	-	-	-	-	-	(4)	(4)	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	29	(236)	-	206	30	-	-	29	29	
Total By Customer Type	1000	(4)	29	(236)	-	206	30	-	-	24	24	

Creditors are paid within 30 days as we pay twice per month. As at the 31st of March we were having accounts payables at an amount of R24 Thousands.

DEBTORS AGED ANALYSIS

KZN272 Jozini - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	1 531	2 608	1 071	(81)	1 145	930	7 238	47 365	61 806	56 596	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange Transactions - Waste Management	1600	356	558	245	(2)	245	244	1 668	15 350	18 664	17 505	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	224	124	41	–	41	41	172	147	791	401	–	–	
Interest on Arrear Debtor Accounts	1810	(6)	–	–	–	–	–	(8)	2 266	2 252	2 258	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	2 349	5 631	1 265	–	1 229	1 232	9 512	79 772	100 989	91 745	–	–	
Total By Income Source	2000	4 454	8 920	2 622	(83)	2 659	2 447	18 582	144 899	184 501	168 505	–	–	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 801	3 781	1 126	(68)	1 182	997	7 341	67 220	83 380	76 672	–	–	
Commercial	2300	1 525	2 379	714	(15)	709	691	5 339	29 519	40 862	36 243	–	–	
Households	2400	682	2 179	565	–	557	556	4 336	47 149	56 023	52 598	–	–	
Other	2500	445	581	217	–	211	203	1 566	1 012	4 236	2 992	–	–	
Total By Customer Group	2600	4 454	8 920	2 622	(83)	2 659	2 447	18 582	144 899	184 501	168 505	–	–	

The Municipality is facing a challenge of Aging Debtors with a huge amount of R184.5 million. The Municipality still continues to negotiate with businesses with the view to enhance cash collection. We have incentivised debtors by giving amnesty and interest write offs, provided they are able to settle their debt within a certain period of time. Businesses are given up to 50% of capital debt as amnesty. We also have held meetings with the government departments and this has also helped us to collect. The Department of Human Settlement have requested a write off their debt in exchange for donations of land. COGTA has also helped the Municipality by facilitating meetings with government departments to discuss settlement of long overdue Municipal debts. We are also reviewing the indigent register in order to identify indigent residential debtors whose debt should be written-off. This process which will result in reduction of the debtor's balance.

INCOME REPORT

The below table illustrate the billing of the municipality and the operating grants.

KZN272 Jozini - 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		28 027	29 077	27 324	2 235	20 472	20 493	(21)	0%	27 324
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		3 781	3 726	3 815	319	2 866	2 861	5	0%	3 815
Rental of facilities and equipment		773	849	849	314	945	637	308	48%	849
Interest earned - external investments		4 737	4 270	4 640	185	2 145	3 480	(1 335)	-38%	4 640
Interest earned - outstanding debtors		34 240	11 059	11 935	2 320	12 924	8 951	3 973	44%	11 935
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 078	114	350	57	388	263	125	48%	350
Licences and permits		1 042	2 395	2 395	84	835	1 796	(961)	-53%	2 395
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		184 120	206 316	246 902	49 730	243 491	185 177	58 315	31%	246 902
Other revenue		2 264	488	424	129	1 660	318	1 343	422%	424
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		260 062	258 293	298 633	55 373	285 728	223 975	61 753	28%	298 633

Reasons for variances

-Property rates: Actual billing for the month of March 2021 is R2,2 Million and the year-to-date actual billing is R20.5 Million. The budget year to date billing is R20.5 Million. Government Departments are still verifying their assets, a process that was disturbed by COVID-19.

-Service Charges-Refuse: The billing for March 2021 is R319 Thousand. The year-to-date actual billing is R2.8 Million whereas the year-to-date budget is R2.8 Million. We are currently engaging customers, requesting them to fill refuse removal forms with a view to attain accuracy in terms of billing.

-Rental of Facilities and equipment: The billing for March 2021 is R314 Thousand. The year-to-date actual is R945 Thousand and the year-to-date budget is R637 Thousand. The lease agreements have been revised down.

-Interest on external Investment: The interest that was earned for the month of March 2021 is R185 Thousand. R2.1 Million is the actual year to date amount whereas the budgeted year to date amount is R3.4 Million. Interest rates have decreased from around 8% to 4% due to COVID-19.

Fines, Penalties and Forfeits: The fines, penalties and forfeits amount issued for the month of March 2021 is R57 Thousand. Actual year to date traffic fines is R388 Thousand and is based on traffic fines issued, whereas YTD budget estimation of R263 Thousand. This revenue depends on traffic and road infringements and cannot be estimated with pinpoint precision.

Interest on outstanding debtors: R2.3 Million is the actual year to date and emanates from the huge debtors' book of R12.9 Million. The budget year to date is R8.9 Million. We intend to write off interest from government debt, especially that of the Department for Public Works (Provincial) as they have honoured their debt with the Jozini Municipality.

-Licenses and Permits: The licenses and permits amount collected for March 2021 is R84 Thousand. The actual year to date is R835 Thousand, whereas the year-to-date budget amount is R1.8 Million.

-Other revenue: The other revenue amount for the month of March 2021 is R129 Thousand. The actual year to date is R1.7 Million, whereas the year-to-date budget amount is R318 Thousand. The other revenue includes revenue for cemeteries' fees, building plan approvals, tender documents payments. The sale of tender documents is the main source of other income.

EXPENDITURE REPORT

KZN272 Jozini - 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		95 150	93 533	100 377	9 314	76 594	75 283	1 311	2%	100 377
Remuneration of councillors		14 324	14 836	14 836	1 194	10 877	11 127	(250)	-2%	14 836
Debt impairment		38 751	21 676	19 663	4 210	14 697	14 747	(51)	0%	19 663
Depreciation & asset impairm		21 905	15 733	20 898	1 905	15 116	15 673	(557)	-4%	20 898
Finance charges		(113)	1 750	500	-	-	375	(375)	-100%	500
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		526	100	2 575	-	2 525	1 932	594	31%	2 575
Contracted services		26 293	37 188	33 834	3 515	20 533	25 376	(4 842)	-19%	33 834
Transfers and subsidies		16 905	33 540	35 751	1 795	22 061	26 813	(4 753)	-18%	35 751
Other expenditure		51 404	55 836	63 062	(4 557)	49 323	47 297	2 026	4%	63 063
Losses		-	-	-	-	-	-	-		-
Total Expenditure		265 144	274 190	291 497	17 377	211 726	218 623	(6 897)	-3%	291 497

Reasons for variances

-Employee Related cost: The employee costs for March 2021 are R9.3 Million. The year to-date actual is R76.6 Million and the year to-date budget is R75.3 Million. Overtime has increased due to new employees (general staff working as cleaners in our towns) who were inducted during weekends. We will continue applying cost containment measures by reducing overtime and standby allowances with a view to reduce the employee related costs.

-Remuneration of Councillors: The councillor remuneration costs for March 2021 are R1,2 Million. The year to date actual is R10.9 Million whereas the year to-date budget is R11.1 Million. The upper limits for the financial year 2020/2021 are not yet gazetted.

-Debt Impairment: The actual year to date is R14.7 Million while the budget year to date is R14.7 million. The incentives provided by the Municipality to businesses is assisting to improve collections.

-Depreciation: The actual year to date depreciation for the month ended March 2021 is R1.9 Million. The actual year to-date is R15.1 Million and the budgeted year to date amount is R15.7 Million. The difference is due delays in acquisition of fixed assets.

- Other Material: Other Material refers to repairs and maintenance which amount to R2.5 Million year to -date actual and R1.9 Million budget year to-date. Repairs and Maintenance have increased in the third quarter.

-Contracted Services: The contracted services expenditure for March 2021 is R3.5 Million. The actual year to date amount is R20.5 Million. The budget year to date is R25.4 Million. We are currently reducing our reliance on consultants.

-Transfer & Subsidies: The transfer and subsidies amount for March 2021 is R2.1 Million. The actual year to date is R22.1 Million and the budget year to date is R26.8 Million. This expenditure will increase towards the end of the financial year.

-Other expenditure: The actual amount spent to date is R49.3 Million and the budget year to date is R26.8 Million. The accommodation and travel reimbursement has upped this expenditure item. Actual EPWP participants are also accounted for under this expenditure.

CASHFLOW PROJECTION

The actual amount in the bank as at the end of March 2021 is R152.4 Million.

Investments: amounts to R70.4 Million and

Operational account: amounts to R82 Million

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)

Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)

Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
End	End				July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2021	M09	KZN272	3000	Cash Receipts by Source												
			3010	Property rates	815 772	1 336 047	5 040 613	2 144 180	1 354 282	2 079 838	1 114 440	1 154 725	1 662 078	0	0	0
			3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	164 161	256 601	90 263	224 639	200 597	200 266	112 937	145 872	175 938	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	56 168	48 546	41 928	166 791	42 494	21 206	34 607	106 998	138 275	0	0	0
			3090	Interest earned - external investments	199 685	311 288	292 476	209 973	341 318	160 447	220 802	221 149	184 578	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	3 200	5 636	5 300	7 112	15 875	720	600	0	500	0	0	0
			3130	Licences and permits	146 474	86 878	110 530	98 487	93 000	73 296	75 959	86 026	84 078	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	87 787 000	3 487 000	15 818 765	0	1 236 000	96 855 325	0	2 323 000	60 859 510	0	0	0
			3160	Other revenue	201 216	7 603 322	136 272	142 726	142 655	159 003	114 554	3 867 666	1 396 488	0	0	0
			3170	Cash Receipts by Source	89 373 676	13 135 318	21 536 147	2 993 908	3 426 221	99 550 101	1 673 899	7 905 436	64 501 445	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	9 000 000	5 000 000	12 000 000	0	1 000 000	12 000 000	0	0	17 186 000	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	98 373 676	18 135 318	33 536 147	2 993 908	4 426 221	111 550 101	1 673 899	7 905 436	81 687 445	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	7 836 632	7 939 533	7 963 735	8 281 089	9 586 090	9 021 593	8 214 299	9 474 721	9 561 273	0	0	0
			4020	Remuneration of councillors	721 306	785 492	750 899	869 483	954 264	1 104 152	922 816	807 059	788 362	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	0	0	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	525 739	1 077 915	1 197 363	1 070 158	1 260 892	1 291 165	1 178 125	1 286 175	1 067 767	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	363 500	196 000	8 424 317	352 600	5 023 481	4 886 581	87 700	952 350	0	0	0
			4110	General expenses	3 623 363	6 456 030	5 371 896	3 508 505	18 403 071	30 559 625	7 291 090	12 794 550	11 931 551	0	0	0
			4120	Cash Payments by Type	12 707 040	16 622 470	15 479 893	22 153 552	30 556 917	47 000 016	22 492 911	24 450 205	24 301 303	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	2 270 102	5 441 007	3 123 186	2 140 551	1 626 448	7 291 503	3 886 582	2 006 138	4 319 641	0	0	0
			4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	14 977 142	22 063 477	18 603 079	24 294 103	32 183 365	54 291 519	26 379 493	26 456 343	28 620 944	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	83 396 534	-3 928 159	14 933 068	-21 300 195	-27 757 144	57 258 582	-24 705 594	-18 550 907	53 066 501	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	39 961 222	123 357 756	119 429 597	134 362 665	113 062 470	85 305 326	142 563 908	117 858 314	99 307 407	152 373 908	152 373 908	152 373 908
			4200	Cash/cash equivalents at the month/year end:	123 357 756	119 429 597	134 362 665	113 062 470	85 305 326	142 563 908	117 858 314	99 307 407	152 373 908	152 373 908	152 373 908	152 373 908

Reasons for variances

-Property Rates: The collection to date as at March 2021 is R16.7 Million. The actual billing to date is R13.2 Million. The great improvement in collection is because of our engagements with government departments with the assistance of COGTA and businesses which are taking advantage of the amnesty and interest write offs.

-Service Charges-Refuse: Collection to date as at March 2021 is R1.6 Million. The actual billing to date is R1.5 Million. The lower than anticipated collection is because of disgruntled customers who are not satisfied with the refuse collection service and hence defaulting. We are currently requesting customers to fill their forms anew with a view to ensure accuracy in billing and by extension the collection rate.

-Rental of Facilities and equipment: R657 Thousand is collected to date as at the end of March 2021. The actual billing to date is R945 Thousand. We are currently communicating with state departments using the Thusong centre to pay their rentals.

-Interest on external Investment: The total amount earned by the Municipality of Interest on external Investments is R2.1 Million including the interest on primary bank account.

-Fines, Penalties and Forfeits: The actual amount received up to March 2021 is R38.9 Thousand.

-Licenses and Permits: The actual amount received up to March 2021 is R855 Thousand. This is based on applications for licenses and permits. Covid-19 has adversely impacted on this source as the traffic station was closed in July 2020.

-Transfer receipt of Operating and Capital grants: The Municipality has received Equitable share of R234 Million, Library grant of R6.1 Million, FMG of R2.8 Million, Temporary Structures grant of R19.2 Million and EPWP grant of R2.7 Million.

MIG received to date is R46.1 Million and INEP of R10 Million.

CAPITAL EXPENDITURE

Description	Actual received to-date	Actual	Actual to-date	Unspent
MIG	R 46 186 000.00	R4 273 553.77	R 32 191 485.34	R 13 994 514.66

The above table illustrates how the municipality has spent on capital grants; the municipality spent R32.1 Million.

Investment portfolio

The municipality received R120 Thousands of interest on investments as at the end of March 2021

Investment Register



ACCOUNT DETAILS					Mar-21						Reconciliation		
INSTITUTE	ACCOUNT NO	TYPE OF ACCOUNT	PERIOD OF MATURITY / INVESTMENT TERMS	INTEREST RATE	OPENING BALANCE	TRANSFERS IN	INTEREST	TRANSFER OUT	BANK CHARGES	CLOSING BALANCE	GL Balance	Difference	Reason for Variance
ABSA	2078608636	FIXED DEPOSIT	30DAYS	4.49%	R 5 112 818.27		17 075.25			R 5 129 893.52	R 5 129 893.52	R -	
FNB	62406733164	CALL ACCOUNT	DAILY	3.25%	R 236 768.12	33 000 000.00	544.89			R 33 237 313.01	R 33 237 313.01	R -	
FNB	62424077403	CALL ACCOUNT	DAILY	3.25%	R 12 411 274.58		23 725.92	-12 350 215.44	-425.90	R 84 359.16	R 84 359.16	R -	
FNB	62588270612	CALL ACCOUNT	DAILY	3.25%	R 15 663.20		39.90			R 15 703.10	R 15 703.10	R -	
FNB	74892649938	FIXED DEPOSIT	30DAYS	3.88%		5 000 000.00	4 252.05			R 5 004 252.05	R 5 004 252.05		
Investec	1100435870501	FIXED DEPOSIT	30DAYS	3.35%	R 5 127 162.95		14 587.83			R 5 141 750.78	R 5 141 750.78		
GRINDROD	11000034006	CALL ACCOUNT	DAILY	3.25%	R 125 879.89		347.46			R 126 227.35	R 126 227.35	R -	
GRINDROD	110000150005	CALL DEPOSIT	DAILY	3.50%	R 1 037 573.90		2 863.99			R 1 040 437.89	R 1 040 437.89	R -	
GRINDROD	194631	FIXED DEPOSIT	30DAYS	3.80%		R 5 000 000.00	R 4 684.93			R 5 004 684.93	R 5 004 684.93		
GRINDROD	11000032450	CALL ACCOUNT	DAILY	3.25%		R 5 000 000.00		-5 000 000.00		R -	R -		
STANDARD	268741042032	FIXED DEPOSIT	30DAYS	4.53%	R 5 109 525.61		14 323.55			R 5 123 849.16	R 5 123 849.16	R -	
STANDARD	268741042033	FIXED DEPOSIT	30DAYS	4.53%	R 5 109 524.23		14 323.60			R 5 123 847.83	R 5 123 847.83	R -	
STANDARD	268741042031	FIXED DEPOSIT	30DAYS	3.90%	R 5 199 617.42		4 287.99	-5 203 905.41		R -	R -	R -	
STANDARD	268741042034	FIXED DEPOSIT	30DAYS	3.85%	R 5 084 671.15		4 130.14	-5 088 801.29		R -	R -		
STANDARD	268741042030	FIXED DEPOSIT	30DAYS	3.93%	R 5 312 483.96		14 892.50			R 5 327 376.46	R 5 327 376.46	R -	
TOTALS:					R 49 882 963.28	R 48 000 000.00	R 120 080.00	R -27 642 922.14	R -425.90	R 70 359 695.24	R 70 359 695.24	R -	

The below table illustrate the grants received as per gazette and Expenditure thereof, the municipality received all the grants as per DORA both operational and Capital.

KZN272 JOZINI MUNICIPALITY GRANT REGISTER									
Name of grant	Opening Balance as at Tuesday, 30 June 2020	Receipts	Expenditure: Operating (Revenue Recognised)	Expenditure: Capital (Revenue Recognised)	Adjustments	Closing Balance as at March 2021	Reconciliation		
							Balance as per GL	Difference	Nature of reconciling item
Land Use Scheme	R 500 000	R -	R -	R -	R -	R 500 000	R 500 000	R -	
Expanded Public Works Programme Integrated grant for Municipalities (EPWP)	R -	R 2 746 000	R 2 746 000	R -	R -	R -	R -	R -	
Financial Management Grant (FMG)	R -	R 2 800 000	R 2 240 769	R -	R -	R 559 231	R 559 231	R -	
Housing Management Grant	R -	R -	R -	R -	R -	R -	R -	R -	
Municipal Demarcation Transition Grant (MDTG)	R -	R -	R -	R -	R -	R -	R -	R -	
Municipal Disaster Grant (MDG)	R -	R -	R -	R -	R -	R -	R -	R -	
Building Plan Grant	R 500	R -	R -	R -	R -	R 500	R 500	R -	
Integrated National Electrification Programme Grant (INEP)	R -	R 10 000 000	R 4 932 504	R -	R -	R 5 067 496	R 5 067 496	R -	
Integrated Electrification Programme Eskom Grant INEP (ESKOM)	R -	R -	R -	R -	R -	R -	R -	R -	
Ngwenya Community Centre	R -	R -	R -	R -	R -	R -	R -	R -	
Municipal Infrastructure Grant (MIG)	R -	R 46 186 000	R -	R 32 191 485	R -	R 13 994 515	R 13 994 515	R -	
FRESH PRODUCE MARKET GRANT	R 73 002	R -	R -	R -	R -	R 73 002	R 73 002	R -	
Neighbourhood Development Partnership Grant (NDPG)	R -	R -	R -	R -	R -	R -	R -	R -	
IMPLEMENTATION OF POUND Grant (IP)	R 48 418	R -	R -	R -	R -	R 48 418	R 48 418	R -	
HOUSING GRANT	R 76 073	R -	R -	R -	R -	R 76 073	R 76 073	R -	
D0001/IL1637/F0001/X049/R0075/001/FIN	R 69 700	R -	R -	R -	R -	R 69 700	R 69 700	R -	
DEVELOPMENT OF RECYCLING CENTRE	R 10 730	R -	R -	R -	R -	R 10 730	R 10 730	R -	
Urban Settlement Development Grant (USDG)	R -	R -	R -	R -	R -	R -	R -	R -	
LIBRARY GRANT	R -	R 5 186 000	R 4 387 834	R -	R -	R 798 166	R 798 166	R -	
Municipal Emergency Housing Grant	R -	R 17 721 275	R 9 505 045	R -	R -	R 8 216 230	R 8 216 230	R -	
TOTAL	R 778 422	R 84 639 275	R 23 812 153	R 32 191 485	R -	R 29 414 059	R 29 414 059	R -	

YTD expenditure on Grants makes a total of R 55.9 million which is made up of Operational Expenditure of R23.8 million and Capital Expenditure R32.1 million.



Quality Certificate

I Mr. JA Mngomezulu, the **MUNICIPAL MANAGER** of Jozini Local Municipality, hereby certify that the section 71 report for the period ending **31 MARCH 2021** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name:

Municipal Manager of the Jozini Local Municipality

Signature: _____

Date: _____