

JOZINI MUNICIPALITY SECTION 52 & 71

MFMA REPORT

30 SEPTEMBER 2020

2020-21



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TABLE OF CONTENT

1. Overview

1.1 Introduction

1.2 Purpose

1.3 Background

2. Aged Creditors

3. Aged Debtors

4. Income Report (Statement of comprehensive income)

5. Expenditure Report (Statement of comprehensive income)

6. Cash flow Statement

7. Statement of Financial Position

8. Capital Expenditure

1. OVERVIEW

1.1 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.

1.2 PURPOSE

The sole purpose of this report is to present to the council of Jozini Local Municipality the Section 52 & 71 report for the period covering 30 September 2020.

1.3 BACKGROUND

3.1.1 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.

3.1.2 As stipulated in the section 71 of the MFMA (act 56 of 2003) that 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

2. Creditors Age Analysis

Year End	Month End	Mun	Item	Detail	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
2021	M03	KZN272	0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	58 349	0	1 500	0	0	0	0	191 899	251 748
			0800	Auditor General	0	0	0	0	0	0	0	0	0
			0900	Other	0	0	0	-3	0	0	0	0	-3
			1000	Total	58 349	0	1 500	-3	0	0	0	191 899	251 745
			TP01	SIY0005	0	0	0	0	0	0	0	117 830	117 830
			TP02	CHA0002	0	0	0	0	0	0	0	76 050	76 050
			TP03	DRI0001	30 099	0	0	0	0	0	0	0	30 099
			TP04	KGO0001	29 750	0	0	0	0	0	0	0	29 750
			TP05	ESK0001	0	0	0	0	0	0	0	0	0
			TP06	SAN0021	0	0	0	0	0	0	0	0	0
			TP07	END001	0	0	0	0	0	0	0	0	0
			TP08	CBD0001	-1 500	0	1 500	0	0	0	0	0	0
			TP09	BLE0002	0	0	0	0	0	0	0	0	0
			TP10	All other suppliers	-1 500	0	1 500	-3	0	0	0	-1 982	-1 985
			TOT	Total	56 849	0	3 000	-3	0	0	0	191 899	251 745

Creditors are paid within 30 days as we pay twice per month and we also make adhoc payments in respect of invoices that would have been in dispute which have been subsequently resolved. The long overdue creditors are under litigation and these are Chain Concepts and Siyaya Consulting. The other figures reflected are due to the financial system's error which we are currently working on.

3. Debtors Aged Analysis

Year End	Month End	Mun	Item	Detail	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
2021	M03	KZN272	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	94 101	584 810	2 778 899	1 169 946	1 120 458	1 083 767	6 143 696	48 540 156	61 515 832	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	698 356	-862	264 148	253 116	252 616	251 630	1 482 354	15 343 350	18 544 707	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	85 326	0	40 108	40 108	40 108	42 957	113 210	144 435	506 253	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	-2 427	0	0	-10 078	2 327 604	2 315 099	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	2 704 308	0	1 294 771	1 204 384	1 208 075	1 174 878	8 494 844	75 504 797	91 586 057	0	0
			2000	Total By Income Source	3 582 090	583 949	4 377 926	2 665 128	2 621 257	2 553 231	16 224 025	141 860 342	174 467 948	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-533 115	534 397	2 489 854	1 029 652	1 010 353	1 003 320	6 329 750	65 496 989	77 361 200	0	0
			2300	Commercial	2 630 332	25 613	882 138	816 940	802 398	775 148	4 820 125	30 545 329	41 298 023	0	0
			2400	Households	1 132 077	-7 764	557 996	608 446	606 041	603 038	4 178 406	45 438 809	53 117 049	0	0
			2500	Other	352 796	31 703	447 939	210 090	202 465	171 726	895 744	379 215	2 691 677	0	0
			2600	Total By Customer Group	3 582 090	583 949	4 377 926	2 665 128	2 621 257	2 553 231	16 224 025	141 860 342	174 467 948	0	0

The Municipality is facing a challenge of Aging Debtors with a huge amount of R174.5 million. 81% of the debtors' book is over 1 year. The Revenue section has commenced the process of negotiating with businesses with the view to enhance cash collection. Debtors that are owing huge amounts are specifically targeted to maximize collection. Amnesty and interest write off are put forward to incentivize debtors to pay. Amnesty of up to 50% is enshrined in our credit control policy and we are also prepared to negotiate with businesses and residents with the understanding of the impact of lockdown due to COVID-19. We also have held meetings with the government departments and this has also helped us to collect. COGTA has also helped the Municipality by calling government departments to account for Municipal debts. We are also

reviewing the indigent register in order to identify indigent residential debtors, a process which will result in reduction of the old debt being reduced. Campaigns to motivate customers, particularly businesses are conducted through business forums.

4.Income

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) - M03 September

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		24 278	29 077	29 077	2 328	6 983	7 269	(286)	-4%	(29 077)
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		3 592	3 726	3 726	319	952	931	21	2%	(3 726)
Rental of facilities and equipment		816	849	849	66	196	212	(16)	-8%	(849)
Interest earned - external investments		3 228	4 270	4 270	292	804	1 068	(263)	-25%	(4 270)
Interest earned - outstanding debtors		7 366	11 059	11 059	1 318	4 083	2 765	1 319	48%	(11 059)
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 325	114	114	51	180	28	151	533%	(114)
Licences and permits		1 159	2 395	2 395	111	344	599	(255)	-43%	(2 395)
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		169 628	205 316	244 402	1 513	92 276	61 101	31 175	51%	(244 402)
Other revenue		829	488	488	136	471	122	349	286%	(488)
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		212 220	257 293	296 379	6 135	106 290	74 095	32 195	43%	(296 379)

Reasons for variances

-Property rates: Actual billing for the month of September 2020 is R2,3 Million and the year to date actual billing is R7 Million. The budget year to date billing is R7.3 Million.

-Service Charges-Refuse: The billing for September 2020 is R319 Thousand. The year to date actual billing is R952 Thousand. We are currently renewing refuse collection agreements with customers with a view to be spot on with respect to billing.

-Rental of Facilities and equipment: The billing for September 2020 is R66 Thousand. The year to date actual is R196 Thousand and the year to date budget is R212 Thousand. The lease agreements have been revised down.

-Interest on external Investment: The interest that was earned for the month of September 2020 is R292 Thousand. R804 Thousand is the actual year to date amount whereas the budgeted year to date amount is R1 Million. The interest rates on Investments have drastically reduced due to COVID-19 and hence underperformance.

Fines, Penalties and Forfeits: The fines, penalties and forfeits amount issued for the month of September 2020 is R51 Thousand. Actual year to date traffic fines is R180 Thousand and is based on traffic fines issued, whereas YTD budget 28 Thousand. This revenue depends on traffic and road infringements and cannot be estimated with pinpoint precision.

Interest on outstanding debtors: R4 Million is the actual year to date and emanates from the huge debtors' book of R174 Million. The budget year to date is R2.8 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, having paid R14 Million in the fiscal year 2019/2020. Property verification is still underway for the Departments of National Public Works and Rural Development and Land Reform. The Department for Human Settlement is intending to donate land to the Municipality and their debt will in turn be written off. These processes will reduce the amount of interest billed.

-Licenses and Permits: The licenses and permits amount collected for September 2020 is R111 Thousand. The actual year to date is R344 Thousand, whereas the year to date budget amount is R599 Thousand. Covid-19 has disturbed us as the traffic station was closed in July 2020 due to employees testing positive for COVID-19. We shall decrease the budget from this revenue source.

-Other revenue: The other revenue amount for the month of September 2020 is R136 Thousand. The actual year to date is R471 Thousand, whereas the year to date budget amount is R122 Thousand. The other revenue includes revenue for cemeteries' fees, building plan approvals, tender documents payments. The sale of tender documents revenue has increased actual revenue.

5.Expenditure

KZN272 Jozini - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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		80 712	93 533	93 533	8 003	23 860	23 383	477	2%	93 533
Remuneration of councillors		13 826	14 836	14 836	1 194	3 608	3 709	(101)	-3%	14 836
Debt impairment		14 950	21 676	21 676	(129)	4 441	5 419	(978)	-18%	21 676
Depreciation & asset impairment		15 732	15 733	17 354	4 384	4 384	4 338	45	1%	17 354
Finance charges		1 134	1 750	1 750	-	-	437	(437)	-100%	1 750
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		50	100	750	-	1 271	188	1 084	578%	750
Contracted services		27 882	37 188	43 965	1 822	3 012	10 991	(7 980)	-73%	43 965
Transfers and subsidies		20 549	33 540	32 940	181	2 504	8 235	(5 731)	-70%	32 940
Other expenditure		45 002	55 836	66 840	3 748	10 000	16 710	(6 710)	-40%	66 840
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		219 838	274 190	293 643	19 203	53 080	73 411	(20 331)	-28%	293 644

Reasons for variances

-Employee Related cost: The employee costs for September 2020 is R8 Million. The year to date actual is R23.9 Million and the year to date budget is R23.4 Million. We are currently 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 September 2020 is R1,2 Million. The year to date actual is R3.6 Million whereas the year to date budget is R3.7 Million. One Councillor has passed away and the vacancy is not yet filled.

-Debt Impairment. The actual Debt impairment year to date is 4.4 Million and budget year to date is 5.4 Million.

-Depreciation: The actual depreciation for, the quarter up to the month of September 2020 is R4.4 Million. The year to date actual amount is R4.4 Million whereas the budgeted year to date amount is R4.4 Million.

- **Other Material:** Other Material refers to repairs and maintenance and the year to date actual expenditure is R1.3 Million. The year to date budget is R188 Thousand. The budget will be adjusted upwards.

-Contracted Services: The contracted services expenditure for September 2020 is R1.8 Million. The actual year to date amount is R3 Million. The budget year to date is R11 Million. We are currently reducing our reliance on consultants.

-Transfer & Subsidies: The transfer and subsidies amount for September 2020 is R181 Thousand. The actual year to date is R2.5 Million and the budget year to date is R8.2 Million. The expenditure on poverty alleviation is going to increase as the year progresses.

-Other expenditure: The actual amount spent to date is R10 Million and the budget year to date is R16.7 Million. As the year progresses, this expenditure is expected to increase.

7.Cashflow Projection

The below table illustrates the actual collected from 01 July 2020 to 30 September 2020, the actual amount in the bank as at the end of September 2020 is R134.3 Million.

Investments: amounts to R85.7 Million and

Operational account: amounts to R48.6 Million

Reasons for variances

-Property Rates: The collection to date is R7.2 Million. The billing budget to date is R7 Million. The great improvement in collection is because of government departments of which Provincial Public Works paid R4.3 Million in September 2020.

-Service Charges-Refuse: Collection to date is R511 Thousand. The actual billing to date is R952 Thousand. The lower than anticipated collection is because of disgruntled customers who are not satisfied with the refuse collection service and hence defaulting. A new waste management truck is going to be acquired in the 2020/2021 fiscal year with a view to enhancing the refuse removal service.

-Rental of Facilities and equipment: R107 Thousand is collected to date. The billing to date is R196 Thousand. Public Works is yet to pay for Mkuze clinic rental. The Lease agreements have been revised by Public Works resulting in easing or reducing of the billing for Thusong Centres.

-Interest on external Investment: The total amount earned by the Municipality of Interest on external Investments is R642.8 Thousand including the interest on primary bank account. COVID-19 has negatively impacted resulting in the reduction of interest rates.

-Fines, Penalties and Forfeits: The actual amount received up to September 2020 is R180 Thousand.

-Licenses and Permits: The actual amount received for the month is R111 Thousand and the year to-date is R344 Thousand. This is based on applications for licenses and permits. Covid-19 has adversely impacted on this source as the traffic station was temporarily closed in July 2020.

-Transfer receipt of Operating and Capital grants: The Municipality has received R107.1 Million to date of operational grants and R26 Million of capital grants.

Investment portfolio

After the receipt of the equitable share and other grants the municipality decided to invest R75 million Rands at the beginning of the financial year, the municipality received R244.6 thousands of interest on investments end of September 2020.

Investment Register



ACCOUNT DETAILS				Sep-20						Reconciliation		
INSTITUTE	ACCOUNT NO	TYPE OF ACCOUNT	INTEREST RATE	OPENING BALANCE	TRANSFERS IN	INTEREST	TRANSFER OUT	BANK CHARGES	CLOSING BALANCE	GL Balance	Difference	Reason for Variance
ABSA	2078608636	FIXED DEPOSIT	4.49%	R 5 024 673.42		13 395.84			R 5 038 069.26	R 5 038 069.26	R -	
ABSA	2079316577	FIXED DEPOSIT	3.89%	R 5 023 234.44		13 403.84			R 5 036 638.28	R 5 036 638.28	R -	
FNB	62406733164	CALL ACCOUNT	3.25%	R 233 236.82		594.28			R 233 831.10	R 233 831.10	R -	
FNB	62424077403	CALL ACCOUNT	3.25%	R 1 218.94		3.01			R 1 221.95	R 1 221.95	R -	
FNB	62588270612	CALL ACCOUNT	3.25%	R 15 432.19		38.05			R 15 470.24	R 15 470.24	R -	
FNB	74859671130	FIXED DEPOSIT	4.00%	R 5 024 717.95		15 351.17			R 5 040 069.12	R 5 040 069.12	R -	
FNB	74859868092	FIXED DEPOSIT	4.00%	R 5 023 138.38		15 356.83			R 5 038 495.21	R 5 038 495.21	R -	
Investec	1100435870454	FIXED DEPOSIT	3.75%	R 5 022 884.14		13 763.65			R 5 036 647.79	R 5 036 647.79	R -	
Investec	1100435870455	FIXED DEPOSIT	3.75%	R 5 021 446.85		13 906.65			R 5 035 353.50	R 5 035 353.50	R -	
GRINDROD	11000034006	CALL ACCOUNT	3.25%	R 123 870.09		330.89			R 124 200.98	R 124 200.98	R -	
GRINDROD	11000032450	CALL DEPOSIT	3.50%	R 8 461 904.43	20 099 816.06	18 959.67	-28 580 680.16		R -	R -	R -	
GRINDROD	110000150005	CALL DEPOSIT	3.50%	R 1 021 008.03		2 727.35			R 1 023 735.38	R 1 023 735.38	R -	
GRINDROD	192374	FIXED DEPOSIT	3.70%	R 5 024 827.52		8 137.48	-5 032 965.00		R -	R -	R -	
GRINDROD	192378	FIXED DEPOSIT	3.70%	R 5 023 254.80		10 170.73	-5 033 425.53		R -	R -	R -	
GRINDROD	192379	FIXED DEPOSIT	3.70%	R 5 023 254.80		10 170.73	-5 033 425.53		R -	R -	R -	
GRINDROD	192557	FIXED DEPOSIT	3.70%		5 000 000.00	14 698.63			R 5 014 698.63	R 5 014 698.63		
GRINDROD	192747	FIXED DEPOSIT	3.65%		23 580 680.16	21 222.61			R 23 601 902.77	R 23 601 902.77		
STANDARD	268741042032	FIXED DEPOSIT	4.53%	R 5 026 610.50		13 807.16			R 5 040 417.66	R 5 040 417.66	R -	
STANDARD	268741042033	FIXED DEPOSIT	4.53%	R 5 026 607.26		13 806.51			R 5 040 413.77	R 5 040 413.77	R -	
STANDARD	268741042031	FIXED DEPOSIT	3.90%	R 5 114 075.85		14 079.56			R 5 128 155.41	R 5 128 155.41	R -	
STANDARD	268741042034	FIXED DEPOSIT	3.85%		5 000 000.00	14 767.12			R 5 014 767.12	R 5 014 767.12		
STANDARD	268741042030	FIXED DEPOSIT	3.93%	R 5 224 638.23		15 993.71			R 5 240 631.94	R 5 240 631.94	R -	
TOTALS:				R 75 460 034.64	R 53 680 496.22	R 244 685.47	R -43 680 496.22	R -	R 85 704 720.11	R 85 704 720.11	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 September 2020	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 687 000	R 2 457 006	R -	R -	R -1 770 006	R -1 770 006	R -	
Financial Management Grant (FMG)	R -	R 2 800 000	R 755 105	R -	R -	R 2 044 895	R 2 044 895	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 5 000 000	R 2 180 976	R -	R -	R 2 819 024	R 2 819 024	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 21 000 000	R -	R 8 664 191	R -	R 12 335 809	R 12 335 809	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 1 276 840	R -	R -	R 3 909 160	R 3 909 160	R -	
Municipal Emergency Housing Grant	R -	R 10 632 765	R -	R -	R -	R 10 632 765	R 10 632 765	R -	
TOTAL	R 778 422	R 45 305 765	R 6 669 927	R 8 664 191	R -	R 30 750 069	R 30 750 069	R -	

YTD expenditure on Grants makes a total of R 15.2 million which is made up of Operational Expenditure of R6.6 million and Capital Expenditure R8.6 million.

8. Capital Expenditure

Description	Actual received to-date	Actual	Actual to-date	Unspent
MIG	R 21 000 000.00	R3 123 185.00	R 8 664 191.00	R 12 335 809.00

The above table illustrates how the municipality has spent on capital grants; the municipality spent R8.6 Million.

9. Statement of Financial Position

Year End	Month End	Mun	Item	Detail	Actual M03
2021	M03	KZN272	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	419 819 034
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	419 819 034
			0700	Non-Current Liabilities	
			0900	Borrowing	0
			0910	Non-Current Provisions	6 981 678
			1000	Total Non-Current Liabilities	6 981 678
			2300	Current Liabilities	
			2400	Consumer Deposits	743 764
			2500	Provisions	127 992 618
			2600	Creditors	30 607 353
			2610	Conditional Grants and Receipts	30 727 372
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	190 071 108
			1650	Total Net Assets and Liabilities	616 871 821
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	305 631 409
			1400	Non-Current Investments	0
			1500	Long-term Receivables	0
			1401	Investment Property	0
			1402	Investment in Associate	0
			1403	Agricultural	0
			1404	Biological	0
			1405	Intangible	621 410
			1406	Other Non-Current Assets	0
			2900	Total Non-Current Assets	306 252 819
			1700	Current Assets	
			2200	Call Investment Deposits	85 705 720
			1900	Inventory	0
			2000	Consumer Debtors	157 167 441
			2010	Other Debtors	19 117 326
			2100	Current Portion Of Long-Term Receivables	0
			1800	Cash	48 628 515
			2150	Total Current Assets	310 619 002
			3000	Total Assets	616 871 821



Quality Certificate

I Mr. JA Mngomezulu, the **MUNICIPAL MANAGER** of Jozini Local Municipality, hereby certify that the section 71 and Section 52(d) report for the period ending **30 SEPTEMBER 2020** 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: _____