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**INTERNAL MEMO**

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**DATE** : 14 MAY 2025  
**TO** : THE HONOURABLE MAYOR  
**FROM** : MUNICIPAL MANAGER  
**RE** : MONTHLY BUDGET STATEMENT

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Kindly find the attached monthly budget statement for your Review, in compliance with the S71 (1) of the Municipal Finance Management Act. The budget statement is for the period ending **30 April 2025**.

The office of the mayor is kindly requested to assist with Mayor's Report based the assessment of the attached Monthly Budget Statement. The mayor's report is in compliance with Regulation 29 of the Municipal Budget and reporting regulations, which state that; if the Mayor tables MFMA S71 report to council it must be accompanied by Mayor's report in a format set out in schedule C.

In terms of S54 of the Municipal Finance Management Act

On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must— (a) consider the statement or report; (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan; (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget; (d) issue any appropriate instructions to the accounting officer to ensure— (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and (ii) that spending of funds and revenue collection proceed in accordance with the budget; (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; (f) in the case of a section 72 report, submit the report to the council by 31 January of each year. (2) If the municipality faces any serious financial problems, the mayor must— (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include— (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget; (ii) the tabling of an adjustments budget; or (iii) steps in terms of Chapter 13; and (b) alert the council and the MEC for local government in the province to those problems. (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Yours Faithfully

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**N.S. MSIBI**  
**Chief Financial Officer**

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**R.N HLONGWA**  
**Municipal Manager**

**"Service Delivery through Integrity"**

# **ZULULAND DISTRICT MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED**

**30 APRIL 2025**

**MFMA S71 REPORT**

**2024/2025 FINANCIAL YEAR**

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## GLOSSARY

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

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

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

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

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

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

**CFO** – Chief Financial Officer

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

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

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

**FMG** – Financial Management Grant

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

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

**MSCOA** – Municipal Standard Chart of Accounts

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

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

**LED** – Local Economic Development

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

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

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

**MWIG** – Municipal Water Infrastructure Grant

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

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

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

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

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

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

## PART 1 – IN-YEAR REPORT

### 1.1. MAYORS REPORT

To be attached

### 1.2. COUNCIL RESOLUTION

The Monthly budget statement 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 Revenue and Expenditure

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Revenue By Source (Excluding Capital Transfers)	865 669 793	858 421 024	792 012 501.70	717 053 999	74 958 503.10	10%	92%
Total Operating Expenditure	767 636 300	1 024 629 881	761 328 361.42	793 019 288	-31 690 926.87	-4%	74%
Surplus/(Deficit)	98 033 493	-166 208 857	30 684 140.28	-75 965 290	106 649 429.97		

#### Operating Revenue Performance

Total operating revenue generated by the Municipality as at **30 April 2025** is **R792.01 million**, which is **92%** of the approved adjustment operating revenue budget. The **R792.01 million** year to date Actual is **above** the **ten months** baseline projection or year-to-date budget of **R717.05 million**, a variance of **R74.9 million or 10% is observed**.

The Municipality is largely dependent on government grants and partly service charges for its operations. Service charges revenue recognized from exchange revenue is only **R63.8 million** which is **8%** of the total generated exchange revenue.

#### Major Variances between actual and year-to-date budget on Operating Revenue

Reasons for variances can be attributed to Transfers and subsidies being received based on transfer schedule and cannot be benchmarked against year-to-date budget, transfers and subsidies, service charges water and sanitation and operational revenue which are moving at a pace faster than year to date budget.

Operating revenue is explained by source in detail on Section 1.4 Operating Revenue Performance.

## Operating Expenditure Performance

Total Operating Expenditure as at **30 April 2025** is **R761.3 million** which is **74%** of the approved adjustment operating expenditure budget. The **R761.3 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R793.01 million**, a variance of **R31.6 million or less than 4% is observed**.

## Major Variances between actual and year-to-date budget on Operating Expenditure

Reasons for variances can be attributed to contracted services, transfers and subsidies and inventory consumed which are moving at a slower pace than year-to-date budget; transfers and subsidies are occasional; debt impairment which has no movement yet. Employee related cost, depreciation, interest operational cost and councilors' remuneration are a bit higher than the year-to-day budget.

Operating expenditure is explained by source in detail on Section 1.5 Operating Expenditure Performance.

## Grants expenditure and receipts

GRANTS RECIEPTS AND EXPENDITURE AS AT 31 MARCH 2025	APPROVED BUDGET	ADJUSTED BUDGET	RECIEPTS	YTD ACTUAL	VARIENCE YTD & ADJUSTED BUDGET	PERCENTAGE SPENT
Municipal Infrastructure Grant (MIG)	259 542 000	256 939 000.00	262 939 000.00	255 052 347.05	1 886 652.95	99
Regional Bulk Infrastructure (RBIG)	214 000 000	431 247 000.00	431 247 000.00	301 174 568.10	130 072 431.90	70
Water services infrastructure Grant (WSIG)	100 000 000	155 434 000.00	155 434 000.00	133 727 447.94	21 706 552.06	86
Rural Roads Asset Managemnt Systems Grant	2 653 000	1 857 000.00	1 857 000.00	5 411.67	1 851 588.33	0
Indonsa Grant	1 911 000	1 911 000	955 500.00	375 101.11	1 535 898.89	20
FMG	1 200 000	1 200 000	1 200 000.00	708 928.73	491 071.27	59
EPWP	5 227 000	5 227 000	5 227 000.00	5 227 000.00	-	100
NSF	88 246 119	88 246 119	42 105 300.00	42 105 300.00	46 140 819.00	48
LGSETA Waste Water Employees	443 800	443 800	165 000.00	165 000.00	278 800.00	37
LGSETA MFMP	210 000	210 000	-	210 000.00	210 000.00	100
LGSETA-Fire and Rescue- Non Employees	605 136	605 136	558 600.00	558 600.00	46 536.00	92
AMAFA		180 000.00	162 000.00	140 000.00	40 000.00	78
PG KZN CAP Disaster Management	-	-	9 085 000.00	-	-	78
	674 038 055	943 500 055	910 935 400	739 449 705	204 260 350	78

## Capital Expenditure and Funding

### Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Capital Expenditure	500 594 868	776 284 611	643 442 705.88	518 843 543	124 599 163.34	24%	83%
Total Capital Financing	500 594 868	776 284 611	643 442 705.88	518 843 543	124 599 163.34	24%	83%

## Grants receipts and expenditure

Total Capital Expenditure as at **30 April 2025** is **R643.4 million** which is **83%** of the approved adjustment capital budget. The **R643.4 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R518.8 million**, a variance of **R124.5 million**. Capital expenditure is explained by source in detail on section 1.6 Capital Expenditure and Funding.

**Major Variances between actual and year to date budget on Capital expenditure**

Reasons for variances can be attributed to capital grants not being spent at a similar pace as the year-to date budget but rather spent according to the project's cash flows. **MIG** is at **97%**, **RBIG** is at **70%**, **WSIG** is at **86%** **RRAMG** is at **0%**.

## Financial Position Framework

Summary of Statement of Financial position:

FINANCIAL POSITION	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	%
Total current assets	612 157 378	225 821 304	327 717 019.82	145
Total non current assets	5 319 118 713	6 336 979 572	6 075 783 968.61	96
Total current liabilities	468 128 948	549 261 739	497 880 450.54	91
Total non current liabilities	154 477 420	116 837 619	136 441 961.63	117
<b>TOTAL COMMUNITY WEALTH/ EQUITY</b>	<b>4 634 441 230</b>	<b>4 948 466 374</b>	<b>5 769 179 644.26</b>	<b>116.6%</b>

**The current assets** year to date actual is **R327.7 million**, which is **145%** of the approved adjustment budget. **Non - Current assets** year to date actual is **R6.07 billion**, which is **96%** of the approved adjustment budget. **Current Liabilities** year to date actual is **R497.8 million** which is **91%** of the approved adjustment budget. **Non - Current Liabilities** year to date is **R136.4 million** which is **117%** of the approved adjustment budget. **Accumulated surplus** year to date actual is **R5.7 billion** which is **116.6%** of the approved adjustment budget.

Current assets amount to **R327.7 million**. Included in current assets is Cash investment of **R142.2 million**.

Current liabilities amount to **R497.8 million**, this includes unspent conditional grants amounting to **R173.3 million**.

The Current ratio is 0.66:1 [**327.7 million/497.8 million**], the current ratio norm is **2:1**

Financial Position Framework is explained in detail on section 1.7 In year Budget Tables.



## 1.4. OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		58 877	68 294	61 317	4 291	48 333	52 726	(4 393)	-8%	61 317
Service charges - Waste Water Management		16 024	17 732	17 732	1 388	15 533	14 777	757	5%	17 732
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		760	578	230	-	530	273	257	94%	230
Agency services								-		
Interest								-		
Interest earned from Receivables		691	823	823	54	632	686	(54)	-8%	823
Interest from Current and Non Current Assets		15 458	7 500	7 500	194	5 001	6 250	(1 249)	-20%	7 500
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		559	504	504	38	393	420	(27)	-6%	504
Licence and permits		107	176	283	16	218	211	7	3%	283
Operational Revenue		594	565	1 288	288	1 326	905	422	47%	1 288
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		875	1 467	580	-	348	690	(343)	-50%	580
Licence and permits								-		
Transfers and subsidies - Operational		746 444	768 030	768 164	13 815	719 695	640 117	79 578	12%	768 164
Interest		-	-	-	-	-	-	-		-
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		680	-	-	-	-	-	-		-
Other Gains		5 704	-	-	-	3	-	3	#DIV/0!	-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		846 773	865 670	858 421	20 084	792 013	717 054	74 959	10%	858 421

The year-to-date actual indicates operating revenue of **R792.01 million** for **ten months**, The **R792.01 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R717.05 million**, a variance of **R74.9 million** or **10%** is observed.

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 funded, and cash backed. Each line item on the face of financial performance is explained below

### EXCHANGE REVENUE

#### Service charges – Water revenue

This is the amounts billed on customers for water used, the year-to-date actual is **R48.3 million** which is **79%** of the approved adjustment budget. The **R48.3 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R52.7 million**. A variance of **R4.3 million** or **8%** is observed.

The municipality will monitor this line item to keep in track with the budget year forecast.

#### Service charges – Sanitation revenue

This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R15.5 million** which is **88%** of the approved adjustment budget. The **R15.5 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R14.7 million**. A variance of **R757 thousand** or **5%** is observed.

The variance is 5% which is an acceptable trend

### **Sale of goods and rendering of service**

This is the amount on sale of goods and rendering of services, the year-to-date actual is **R530 thousands** which is **230%** of the approved adjustment budget. The **R530 thousands** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R273 thousand**. A variance of **R257 thousand** or **94%** is observed.

There was no sale of tender documents in this period.

### **Interest earned - outstanding debtors**

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R632 thousand**, which is **77%** of the approved adjustment budget. The **R632 thousand** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R686 thousand**. A variance of **R54 thousand** or **8%** is observed.

Reasons for variances can be attributed to businesses' non adherence to payment terms, the municipality must implement stringent measures to ensure businesses pay on time.

### **Interest on investment**

Interest on investment is interest received when the Municipality makes cash investments, the year-to-date actual is **R5 million** which is **67%** of the approved adjustment budget. The **R5 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R6.2 million**. A variance of **R1.2 million** or **20%** is observed.

The reason for variances can be attributed to the fact that there was no new matured investment that matured by the end of the reporting period.

### **Rent of facilities**

Rental of facilities is amounts billed for office space leased out, the year-to-date actual is **R393 thousand** which is **78%** of the approved adjustment budget. The **R393 thousand** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R420 thousand**. A variance of **R27 thousand** or less than **6%** is observed

The municipality will review and reconcile rent with the lease agreements for future forecast.

### **Licences and Permits**

Licences and permits year-to-date actual is **R218 thousand** which is **77%** of the approved adjustment budget. the **R218 thousand** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R211 thousand**. A variance of **R7 thousand** or **3%** is observed.

This line item depends on licences renewal and new issued permits.

## Operational revenue

Operational revenue year-to-date actual is **R1.3 million** which is **103%** of the approved adjustment budget. the **R1.3 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R905 thousand**. A variance of **R422 thousands** or **47%** is observed.

The variance to this line item can be attributed to the receipt of Skills Development Levy Refund which is not benchmarked by year to date.

## NON-EXCHANGE REVENUE

### Fines, penalties, and forfeits

Fines, penalties, and forfeits are mainly amounts charged on illegal connections. The year-to-date actual is **R348 thousand**, which is **60%** of the approved adjustment budget. The **R348 thousand** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R690 thousand**. A variance of **R343 thousand** or less than **50%** is observed.

Reasons for variances highlight a negative indication that more consumers are illegally connected or a negative indication that some illegally connected consumers are not yet discovered.

Municipality must keep up the disconnection of illegal connections.

### Transfers and subsidies

Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2024; 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 conditions have been met, except for equitable share which is not a conditional grant.

Transfers and subsidies year to date actual is **R719.6 million** which is **94%** of the approved adjustment budget. The **R719.6 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R640.1 million**. A variance of **R79.5 million** or **12%** is observed.

Reasons for variances can be attributed to the nature of transfers and subsidies which depend on the transfer schedule and cannot be benchmarked against the year-to-date budget. Grants are not received monthly but in trenches as per approved transfer schedule. Grants received to date is Equitable share, FMG, EPWP, Amafa AkwaZulu Grant, Disaster management Grant, LGSETA Grant and Indonsa art centre.

## 1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		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		315 068	310 172	327 346	28 870	278 496	268 783	9 714	4%	327 346
Remuneration of councillors		10 362	9 465	10 755	842	8 852	8 662	191	2%	10 755
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		45 330	25 226	24 835	(859)	11 491	20 695	(9 204)	-44%	24 835
Debt impairment		30 812	6 000	6 000	–	–	5 000	(5 000)	-100%	6 000
Depreciation and amortisation		114 219	91 315	91 315	9 558	97 041	76 096	20 945	28%	91 315
Interest		7 149	7 013	11 996	41	8 901	8 829	73	1%	11 996
Contracted services		371 917	203 358	354 746	39 472	192 813	259 644	(66 831)	-26%	354 746
Transfers and subsidies		3 534	2 100	2 336	–	1 508	1 994	(486)	-24%	2 336
Irrecoverable debts written off		8 134	–	–	–	–	–	–		–
Operational costs		238 630	112 988	195 301	15 576	162 226	143 318	18 909	13%	195 301
Losses on Disposal of Assets		506	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		1 145 661	767 636	1 024 630	93 499	761 328	793 019	(31 691)	-4%	1 024 630

The year-to-date actuals indicate spending of **R761.3 million** for **ten months**, which is **74%** of the approved adjustment operating expenditure budget. The **R761.3 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R793.01 million**, a variance of **R31.6 million** or less than **4%** is observed.

### Employee Related Costs

Employee related costs are amounts paid for salaries, allowances, service-related benefits and contributions. The year-to-date actual is **R278.4 million** which is **85%** of the approved adjustment budget. The **R278.4 million** year to date actual is **above** the **ten month** baseline projection or year-to-date budget of **R268.7 million**. A variance of **R9.7 million** or **4%** is observed.

The variance is less than 5%.

### Remuneration of Councillors

Remuneration of Councilors is paid for councilors allowances, service-related benefits and contributions. The year-to-date actual is **R8.8 million** which is **82%** of the approved adjustment budget. The **R8.8 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R8.6 million**. A variance of **R191 hundreds** or **2%** is observed.

The variance is less than 5%.

### Bulk purchases – electricity

The Municipality does not incur bulk purchases electricity since the Municipality does not sell electricity. The purchase of electricity is under section other expenditure below.

### **Inventory Consumed**

Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable, materials and suppliers and water inventory. The year-to-date actual is **R11.4 million** which is **46%** of the approved adjustment budget. The **R11.4 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R20.6 million**. A variance of **R9.2 million** or **44%** is observed.

The municipality will consider the requisitions if any and debit the expense as the transaction occurs.

### **Debt impairment**

Debt impairment is the amount for provision for non-collection as per council policy. Provision for non-collection assessment and calculation is done at year end. National treasuries recommend that the assessment and calculations be done monthly.

### **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is **R97.04 million** which is **106%** of the approved adjustment budget. The **R97.04 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R76.09 million**. A variance of **R20.9 million** or **28%** is observed.

### **Finance charges**

Finance charges are amounts for interest paid on overdue accounts, interest on loan and finance lease for laptops. The year-to-date actual is **R8.9 million** which is **74%** of the approved adjustment budget. The **R8.9 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R8.8 million**. A variance of **R73 thousand** or **1%** is observed.

The variance is less than 5%.

### **Contracted services**

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R192.8 million** which is **54%** of the approved adjustment budget. The **R192.8 million** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R259.6 million**. A variance of **R66.8 million** or **26%** is observed.

The municipality has tried to minimise the cost of contracted service based on the funding plan

### **Transfers and subsidies paid.**

Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support SMMES, and co-operatives. The year-to-date actual is **R1.5 million** which is **65%** of the approved adjustment budget. The **R1.5 million** year to date actual is **below** the **nine months** baseline projection or year-to-date budget of **R1.9 million**. A variance of **R486 thousand** or **24%** is observed.

## Operational cost

Operational costs are all other expenditure not classified above. The year-to-date actual is **R162.2 million** which is **83%** of the approved adjustment budget. the **R162.2 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R143.3 million**. A variance of **R18.9 million** or **13%** is observed.

The expenditure is monitored by the municipality and the expenditure is kept within the budget.

## 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	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Finance Management grant (FMG)	1 200 585	1 200 000	708 928.73	1 000 000	-291 071.27	-29%	59%
EPWP Incentive	5 227 000	5 227 000.00	5 227 000.00	4 355 833	871 166.67	20%	100%
Art centre Subsisies (Indonsa Grant)	1 911 000	1 911 000	375 101.11	1 592 500	-1 217 398.89	-76%	20%
National Skills Fund	88 246 119	88 246 119.00	42 105 300.00	73 538 433	-31 433 132.50	-43%	48%
LG SETA	1 258 936	1 258 936.00	723 600.00	1 049 113	-325 513.33	-31%	57%
Amafa Kazulu Grant		180 000	140 000.00	150 000	-10 000.00	-7%	78%
<b>Total Operating Grant Expenditure</b>	<b>97 843 640</b>	<b>98 023 055.00</b>	<b>49 279 929.84</b>	<b>81 685 879.17</b>	<b>-32 405 949.33</b>	<b>-0.40</b>	<b>50%</b>

FMG **59%**, EPWP Incentive **100%**, Art center subsidies (Indonsa Grant) **20%**, National skills Fund **48%**, LG SETA – **57%**, Amafa Akwazulu **78%**

# Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		58 877	68 294	61 317	4 291	48 333	52 726	(4 393)	-8%	61 317
Service charges - Waste Water Management		16 024	17 732	17 732	1 388	15 533	14 777	757	5%	17 732
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		760	578	230	-	530	273	257	94%	230
Agency services								-		
Interest								-		
Interest earned from Receivables		691	823	823	54	632	686	(54)	-8%	823
Interest from Current and Non Current Assets		15 458	7 500	7 500	194	5 001	6 250	(1 249)	-20%	7 500
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		559	504	504	38	393	420	(27)	-6%	504
Licence and permits		107	176	283	16	218	211	7	3%	283
Operational Revenue		594	565	1 288	288	1 326	905	422	47%	1 288
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		875	1 467	580	-	348	690	(343)	-50%	580
Licence and permits								-		
Transfers and subsidies - Operational		746 444	768 030	768 164	13 815	719 695	640 117	79 578	12%	768 164
Interest		-	-	-	-	-	-	-		-
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		680	-	-	-	-	-	-		-
Other Gains		5 704	-	-	-	3	-	3	#DIV/0!	-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		846 773	865 670	858 421	20 084	792 013	717 054	74 959	10%	858 421
Expenditure By Type										
Employee related costs		315 068	310 172	327 346	28 870	278 496	268 783	9 714	4%	327 346
Remuneration of councillors		10 362	9 465	10 755	842	8 852	8 662	191	2%	10 755
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		45 330	25 226	24 835	(859)	11 491	20 695	(9 204)	-44%	24 835
Debt impairment		30 812	6 000	6 000	-	-	5 000	(5 000)	-100%	6 000
Depreciation and amortisation		114 219	91 315	91 315	9 558	97 041	76 096	20 945	28%	91 315
Interest		7 149	7 013	11 996	41	8 901	8 829	73	1%	11 996
Contracted services		371 917	203 358	354 746	39 472	192 813	259 644	(66 831)	-26%	354 746
Transfers and subsidies		3 534	2 100	2 336	-	1 508	1 994	(486)	-24%	2 336
Irrecoverable debts written off		8 134	-	-	-	-	-	-		-
Operational costs		238 630	112 988	195 301	15 576	162 226	143 318	18 909	13%	195 301
Losses on Disposal of Assets		506	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		1 145 661	767 636	1 024 630	93 499	761 328	793 019	(31 691)	-4%	1 024 630
Surplus/(Deficit)		(298 889)	98 033	(166 209)	(73 416)	30 684	(75 965)	106 649	(0)	(166 209)
Transfers and subsidies - capital (monetary allocations)		768 386	576 195	852 273	241 191	689 960	571 494	118 465	0	852 273
Transfers and subsidies - capital (in-kind)		9	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Income Tax								-		
Surplus/(Deficit) after income tax		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064

## 1.6. CAPITAL EXPENDITURE AND FUNDING

The Capital Expenditure Report reflected has been prepared based on the format required by National Treasury and is categorized by municipal vote. The capital expenditure is funded from Government Grants and internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Capital Expenditure	500 594 868	776 284 611	643 442 705.88	518 843 543	124 599 163.34	24%	83%
Total Capital Financing	500 594 868	776 284 611	643 442 705.88	518 843 543	124 599 163.34	24%	83%

The capital expenditure amounts to **R643.4 million**, which is **83%** of the capital approved adjustment budget, after a period of **ten months**.



# Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		155	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	155	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		167	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		1 551	3 478	3 478	29	29	2 899	(2 870)	-99%	3 478
Vote 03 - Finance		70	870	870	-	28	725	(697)	-96%	870
Vote 04 - Community Development		286	174	174	-	-	145	(145)	-100%	174
Vote 05 - Planning & Wsa		660 294	489 900	739 589	156 719	605 262	495 771	109 491	22%	739 589
Vote 06 - Technical Services		-	6 173	-	-	-	0	(0)	-100%	-
Vote 07 - Water Purification		20	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	32 174	24 666	38 124	19 304	18 819	97%	32 174
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	662 388	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285
<b>Total Capital Expenditure</b>		662 543	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 943	4 348	4 348	29	57	3 623	(3 567)	-98%	4 348
Executive and council		167	-	-	-	-	-	-	-	-
Finance and administration		1 621	4 348	4 348	29	57	3 623	(3 567)	-98%	4 348
Internal audit		155	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		286	174	174	-	-	145	(145)	-100%	174
Community and social services		286	174	174	-	-	145	(145)	-100%	174
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		75	2 307	2 289	-	61	1 908	(1 848)	-97%	2 289
Planning and development		75	2 307	2 289	-	61	1 908	(1 848)	-97%	2 289
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		660 239	493 766	769 474	181 384	643 325	513 167	130 158	25%	769 474
Energy sources		-	-	-	-	-	-	-	-	-
Water management		660 239	493 766	769 474	181 384	643 325	513 167	130 158	25%	769 474
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	662 543	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285
<b>Funded by:</b>										
National Government		660 294	496 073	739 589	156 719	605 202	495 771	109 431	22%	739 589
Provincial Government		277	174	174	-	-	145	(145)	-100%	174
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		9	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		660 580	496 247	739 763	156 719	605 202	495 916	109 286	22%	739 763
<b>Borrowing</b>	6	-	-	32 174	24 666	38 124	19 304	18 819	97%	32 174
<b>Internally generated funds</b>		1 963	4 348	4 348	29	117	3 623	(3 506)	-97%	4 348
<b>Total Capital Funding</b>		662 543	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285

## Governance and administration

Governance and administration year-to-date actual is **R57 thousand** which is **1%** of the approved adjustment budget. The **R57 thousand** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R3.6 million**. A variance of **R3.5 million** or **98%** is observed.

## Community and public safety

Community and public safety year-to-date actual is **R0** which is **0%** of the approved adjustment budget. the **R0** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R145 thousand**. A variance of **R145 thousand** or **100%** is observed.

## Economic and environmental services

Economic and environmental services year-to-date actual is **R61 thousand** which is **3%** of the approved adjustment budget. the **R61 thousand** year to date actual is **below** the **ten months** baseline projection or year-to-date budget of **R1.9 million**. A variance of **R1.8 million** or **97%** is observed.

The municipality will look at the where the processes are on rural road management subsidy and try to push for the spending of this subsidy.

## Trading services

Trading services year-to-date actual is **R643.3 million** which is **84%** of the approved adjustment budget. the **R643.3 million** year to date actual is **above** the **ten months** baseline projection or year-to-date budget of **R513.1 million**. A variance of **R130.1 million** or **25%** is observed.

CAPITAL EXPENDITURE BY SOURCE EXCLUSIVE OF VAT	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Municipal Infrastructure Grant (MIG)	220 722 693	228 642 609	223 808 573.89	190 535 507	33 273 066.64	17%	98%
Regional Bulk Infrastructure (RBIG)	186 086 957	374 997 391	264 180 556.42	312 497 826	-48 317 269.67	-15%	70%
Water services infrastructure Grant (WSIG)	86 956 521	135 160 000	117 212 655.17	112 633 333	4 579 321.84	4%	87%
Rural Roads Asset Managemnt Systems Grant	2 306 957	2 581 739	4 705.80	2 151 449	-2 146 743.48	-100%	0%
Art centre Subsisies (Indonsa Grant)	173 913	173 913	-	144 928	-144 927.50	-100%	0%
Other Assets	4 347 827	4 347 827	117 271.50	3 623 189	-3 505 917.67	-97%	3%
<b>Total Operating Expenditure</b>	<b>500 594 868</b>	<b>745 903 479</b>	<b>605 323 762.78</b>	<b>621 586 233</b>	<b>-16 262 469.83</b>	<b>-3%</b>	<b>81%</b>

## 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	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Municipal Infrastructure Grant (MIG)	259 542 000	262 939 000	255 052 347.05	219 115 833	35 936 513.72	16%	97%
Regional Bulk Infrastructure (RBIG)	214 000 000	431 247 000	301 174 568.10	359 372 500	-58 197 931.90	-16%	70%
Water services infrastructure Grant (WSIG)	100 000 000	155 434 000	133 727 447.94	129 528 333	4 199 114.61	3%	86%
Rural Roads Asset Managemnt Systems Grant	2 653 000	2 969 000	5 411.67	2 474 167	-2 468 755.00	-100%	0%
Indonsa Grant	200 000	200 000	-	166 667	-166 666.67	-100%	0%
Other Assets	5 000 000	5 000 000	134 862.23	4 166 667	-4 031 804.44	-97%	3%
<b>Total Capital Grant Expenditure</b>	<b>581 395 000</b>	<b>857 789 000</b>	<b>690 094 637</b>	<b>714 824 167</b>	<b>-24 729 530</b>	<b>-3%</b>	<b>80%</b>

Overall capital grant expenditure is sitting at **80%** of the approved adjusted capital budget, **MIG** is sitting at **97%**, **RBIG** at **70%**, **WSIG** at **86%**, **RAMS** at **0%** and **Indonsa Grant 0%**, **Other assets 3%**.

## 1.7. IN-YEAR BUDGET TABLES

The following part of in-year reporting presented below focuses on the 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 **2024/2025** 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 the period being reported.

# MBRR Table C1 – Monthly Budget Statement Summary

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	74 901	86 026	79 049	5 679	63 866	67 502	(3 636)	-5%	79 049
Investment revenue	15 458	7 500	7 500	194	5 001	6 250	(1 249)	-20%	7 500
Transfers and subsidies - Operational	746 444	768 030	768 164	13 815	719 695	640 117	79 578	0	768 164
Other own revenue	9 969	4 113	3 708	396	3 450	3 185	266	8%	
Total Revenue (excluding capital transfers and contributions)	846 773	865 670	858 421	20 084	792 013	717 054	74 959	10%	858 421
Employee costs	315 068	310 172	327 346	28 870	278 496	268 783	9 714	4%	327 346
Remuneration of Councillors	10 362	9 465	10 755	842	8 852	8 662	191	2%	10 755
Depreciation and amortisation	114 219	91 315	91 315	9 558	97 041	76 096	20 945	28%	91 315
Interest	7 149	7 013	11 996	41	8 901	8 829	73	1%	11 996
Inventory consumed and bulk purchases	45 330	25 226	24 835	(859)	11 491	20 695	(9 204)	-44%	24 835
Transfers and subsidies	3 534	2 100	2 336	–	1 508	1 994	(486)	-24%	2 336
Other expenditure	649 999	322 345	556 047	55 048	355 039	407 962	(52 923)	-13%	556 047
Total Expenditure	1 145 661	767 636	1 024 630	93 499	761 328	793 019	(31 691)	-4%	1 024 630
Surplus/(Deficit)	(298 889)	98 033	(166 209)	(73 416)	30 684	(75 965)	106 649	-140%	(166 209)
Transfers and subsidies - capital (monetary allocations)	768 386	576 195	852 273	241 191	689 960	571 494	##	21%	852 273
Transfers and subsidies - capital (in-kind)	9	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	469 507	674 228	686 064	167 775	720 644	495 529	225 115	45%	686 064
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	469 507	674 228	686 064	167 775	720 644	495 529	225 115	45%	686 064
Capital expenditure & funds sources									
Capital expenditure	662 543	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285
Capital transfers recognised	660 580	496 247	739 763	156 719	605 202	495 916	109 286	22%	739 763
Borrowing	–	–	32 174	24 666	38 124	19 304	18 819	97%	32 174
Internally generated funds	1 963	4 348	4 348	29	117	3 623	(3 506)	-97%	4 348
Total sources of capital funds	662 543	500 595	776 285	181 413	643 443	518 844	124 599	24%	776 285
Financial position									
Total current assets	198 117	612 157	225 821		327 717				225 821
Total non current assets	5 529 382	5 319 119	6 111 158		6 075 784				6 111 158
Total current liabilities	551 515	468 129	549 262		497 880				549 262
Total non current liabilities	127 450	154 477	116 838		136 442				116 838
Community wealth/Equity	5 049 921	4 634 441	4 948 466		5 769 180				4 948 466
Cash flows									
Net cash from (used) operating	2 937 672	742 935	483 843	152 934	1 879 587	403 203	#####	-366%	483 843
Net cash from (used) investing	(661 863)	(500 595)	(533 953)	(181 413)	(643 443)	(444 961)	198 482	-45%	(533 953)
Net cash from (used) financing	89 475	(18 093)	(18 093)	75	(10 070)	(15 078)	(5 008)	33%	(18 093)
Cash/cash equivalents at the month/year end	2 392 711	417 032	(11 132)	1 283 145	1 283 145	235	#####	-545902%	(11 132)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 083	6 692	6 144	5 534	4 871	5 265	31 294	205 778	273 659
Creditors Age Analysis									
Total Creditors	607	5 473	19 547	12 178	–	–	–	–	37 805

**DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>759 290</b>	<b>769 935</b>	<b>770 614</b>	<b>14 334</b>	<b>721 640</b>	<b>642 020</b>	<b>79 620</b>	<b>12%</b>	<b>770 614</b>
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration	759 290	769 935	770 614	14 334	721 640	642 020	79 620	12%	770 614	
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>2 285</b>	<b>3 215</b>	<b>2 474</b>	<b>16</b>	<b>528</b>	<b>2 246</b>	<b>(1 719)</b>	<b>-77%</b>	<b>2 474</b>
Community and social services	2 179	1 911	2 091	–	310	1 713	(1 403)	-82%	2 091	
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health	107	1 304	383	16	218	534	(316)	-59%	383	
<i><b>Economic and environmental services</b></i>		<b>3 112</b>	<b>2 721</b>	<b>2 653</b>	<b>–</b>	<b>5</b>	<b>2 227</b>	<b>(2 221)</b>	<b>-100%</b>	<b>2 653</b>
Planning and development	3 112	2 721	2 653	–	5	2 227	(2 221)	-100%	2 653	
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>848 437</b>	<b>665 936</b>	<b>934 896</b>	<b>246 922</b>	<b>759 771</b>	<b>642 008</b>	<b>117 764</b>	<b>18%</b>	<b>934 896</b>
Energy sources		–	–	–	–	–	–	–	–	–
Water management	832 056	647 830	916 931	245 527	744 069	627 004	117 065	19%	916 931	
Waste water management	16 380	18 106	17 965	1 395	15 702	15 004	698	5%	17 965	
Waste management		–	–	–	–	–	–	–	–	–
<i><b>Other</b></i>	<b>4</b>	<b>2 045</b>	<b>57</b>	<b>57</b>	<b>3</b>	<b>28</b>	<b>48</b>	<b>(20)</b>	<b>-42%</b>	<b>57</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 615 168</b>	<b>1 441 865</b>	<b>1 710 694</b>	<b>261 275</b>	<b>1 481 972</b>	<b>1 288 548</b>	<b>193 424</b>	<b>15%</b>	<b>1 710 694</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>430 174</b>	<b>312 391</b>	<b>397 587</b>	<b>42 421</b>	<b>290 727</b>	<b>311 590</b>	<b>(20 864)</b>	<b>-7%</b>	<b>397 587</b>
Executive and council	70 543	35 144	41 092	3 092	33 079	32 837	242	1%	41 092	
Finance and administration	306 776	248 883	293 080	33 776	209 472	234 087	(24 615)	-11%	293 080	
Internal audit	52 855	28 364	63 415	5 553	48 176	44 667	3 509	8%	63 415	
<i><b>Community and public safety</b></i>		<b>27 210</b>	<b>28 084</b>	<b>29 541</b>	<b>2 319</b>	<b>21 581</b>	<b>24 260</b>	<b>(2 679)</b>	<b>-11%</b>	<b>29 541</b>
Community and social services	9 284	9 176	9 901	666	6 658	8 094	(1 436)	-18%	9 901	
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety	7 301	6 234	7 405	604	6 309	5 898	411	7%	7 405	
Housing		–	–	–	–	–	–	–	–	–
Health	10 625	12 674	12 235	1 049	8 614	10 268	(1 654)	-16%	12 235	
<i><b>Economic and environmental services</b></i>		<b>29 375</b>	<b>22 960</b>	<b>23 260</b>	<b>1 585</b>	<b>17 274</b>	<b>19 259</b>	<b>(1 984)</b>	<b>-10%</b>	<b>23 260</b>
Planning and development	29 375	22 960	23 260	1 585	17 274	19 259	(1 984)	-10%	23 260	
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>646 155</b>	<b>393 586</b>	<b>563 331</b>	<b>46 441</b>	<b>423 887</b>	<b>428 944</b>	<b>(5 057)</b>	<b>-1%</b>	<b>563 331</b>
Energy sources		–	–	–	–	–	–	–	–	–
Water management	633 539	378 362	552 249	45 581	415 577	419 648	(4 071)	-1%	552 249	
Waste water management	12 616	15 224	11 082	861	8 310	9 296	(986)	-11%	11 082	
Waste management		–	–	–	–	–	–	–	–	–
<i><b>Other</b></i>		<b>12 748</b>	<b>10 615</b>	<b>10 910</b>	<b>733</b>	<b>7 860</b>	<b>8 967</b>	<b>(1 107)</b>	<b>-12%</b>	<b>10 910</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 145 661</b>	<b>767 636</b>	<b>1 024 630</b>	<b>93 499</b>	<b>761 328</b>	<b>793 019</b>	<b>(31 691)</b>	<b>-4%</b>	<b>1 024 630</b>
<b>Surplus/ (Deficit) for the year</b>		<b>469 507</b>	<b>674 228</b>	<b>686 064</b>	<b>167 775</b>	<b>720 644</b>	<b>495 529</b>	<b>225 115</b>	<b>0.4542919</b>	<b>686 064</b>

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

Table C2 is a view of the actual financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas 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) - M10 April**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		105 559	89 962	89 916	14 077	43 297	74 941	(31 644)	-42.2%	89 916
Vote 03 - Finance		655 776	680 030	680 755	260	678 371	567 127	111 244	19.6%	680 755
Vote 04 - Community Development		2 285	3 215	2 474	16	528	2 246	(1 719)	-76.5%	2 474
Vote 05 - Planning & Wsa		775 606	581 490	857 500	241 191	695 187	575 866	119 321	20.7%	857 500
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		59 562	69 061	62 084	4 336	48 888	53 364	(4 477)	-8.4%	62 084
Vote 09 - Waste Water		16 380	18 106	17 965	1 395	15 702	15 004	698	4.7%	17 965
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>1 615 168</b>	<b>1 441 865</b>	<b>1 710 694</b>	<b>261 275</b>	<b>1 481 972</b>	<b>1 288 548</b>	<b>193 424</b>	<b>15.0%</b>	<b>1 710 694</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		80 090	45 311	53 018	5 286	42 955	42 377	577	1.4%	53 018
Vote 02 - Corporate Services		273 176	211 286	286 880	32 764	195 087	221 429	(26 341)	-11.9%	286 880
Vote 03 - Finance		76 214	59 309	60 588	4 086	45 594	50 130	(4 536)	-9.0%	60 588
Vote 04 - Community Development		58 981	47 801	51 280	4 387	47 620	41 996	5 624	13.4%	51 280
Vote 05 - Planning & Wsa		31 915	27 462	23 789	1 601	16 452	19 800	(3 348)	-16.9%	23 789
Vote 06 - Technical Services		5 354	5 758	5 609	641	4 068	4 715	(647)	-13.7%	5 609
Vote 07 - Water Purification		50 293	47 565	50 610	4 506	44 701	41 466	3 235	7.8%	50 610
Vote 08 - Water Distribution		557 023	307 920	481 774	39 367	356 542	361 810	(5 268)	-1.5%	481 774
Vote 09 - Waste Water		12 616	15 224	11 082	861	8 310	9 296	(986)	-10.6%	11 082
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>1 145 661</b>	<b>767 636</b>	<b>1 024 630</b>	<b>93 499</b>	<b>761 328</b>	<b>793 019</b>	<b>(31 691)</b>	<b>-4.0%</b>	<b>1 024 630</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>469 507</b>	<b>674 228</b>	<b>686 064</b>	<b>167 775</b>	<b>720 644</b>	<b>495 529</b>	<b>225 115</b>	<b>45.4%</b>	<b>686 064</b>

**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) - M10 April**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		58 877	68 294	61 317	4 291	48 333	52 726	(4 393)	-8%	61 317
Service charges - Waste Water Management		16 024	17 732	17 732	1 388	15 533	14 777	757	5%	17 732
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		760	578	230	-	530	273	257	94%	230
Agency services								-		
Interest								-		
Interest earned from Receivables		691	823	823	54	632	686	(54)	-8%	823
Interest from Current and Non Current Assets		15 458	7 500	7 500	194	5 001	6 250	(1 249)	-20%	7 500
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		559	504	504	38	393	420	(27)	-6%	504
Licence and permits		107	176	283	16	218	211	7	3%	283
Operational Revenue		594	565	1 288	288	1 326	905	422	47%	1 288
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		875	1 467	580	-	348	690	(343)	-50%	580
Licence and permits								-		
Transfers and subsidies - Operational		746 444	768 030	768 164	13 815	719 695	640 117	79 578	12%	768 164
Interest		-	-	-	-	-	-	-		-
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		680	-	-	-	-	-	-		-
Other Gains		5 704	-	-	-	3	-	3	#DIV/0!	-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		846 773	865 670	858 421	20 084	792 013	717 054	74 959	10%	858 421
Expenditure By Type										
Employee related costs		315 068	310 172	327 346	28 870	278 496	268 783	9 714	4%	327 346
Remuneration of councillors		10 362	9 465	10 755	842	8 852	8 662	191	2%	10 755
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		45 330	25 226	24 835	(859)	11 491	20 695	(9 204)	-44%	24 835
Debt impairment		30 812	6 000	6 000	-	-	5 000	(5 000)	-100%	6 000
Depreciation and amortisation		114 219	91 315	91 315	9 558	97 041	76 096	20 945	28%	91 315
Interest		7 149	7 013	11 996	41	8 901	8 829	73	1%	11 996
Contracted services		371 917	203 358	354 746	39 472	192 813	259 644	(66 831)	-26%	354 746
Transfers and subsidies		3 534	2 100	2 336	-	1 508	1 994	(486)	-24%	2 336
Irrecoverable debts written off		8 134	-	-	-	-	-	-		-
Operational costs		238 630	112 988	195 301	15 576	162 226	143 318	18 909	13%	195 301
Losses on Disposal of Assets		506	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		1 145 661	767 636	1 024 630	93 499	761 328	793 019	(31 691)	-4%	1 024 630
Surplus/(Deficit)		(298 889)	98 033	(166 209)	(73 416)	30 684	(75 965)	106 649	(0)	(166 209)
Transfers and subsidies - capital (monetary allocations)		768 386	576 195	852 273	241 191	689 960	571 494	118 465	0	852 273
Transfers and subsidies - capital (in-kind)		9	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Income Tax								-		
Surplus/(Deficit) after income tax		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		469 507	674 228	686 064	167 775	720 644	495 529	225 115	0	686 064

**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) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		-	-	-	-	-	-	-		-
Vote 02 - Corporate Services		155	-	-	-	-	-	-		-
Vote 03 - Finance		-	-	-	-	-	-	-		-
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Council		167	-	-	-	-	-	-		-
Vote 02 - Corporate Services		1 551	3 478	3 478	29	29	2 899	(2 870)	-99%	3 478
Vote 03 - Finance		70	870	870	-	28	725	(697)	-96%	870
Vote 04 - Community Development		286	174	174	-	-	145	(145)	-100%	174
Vote 05 - Planning & Wsa		660 294	489 900	739 589	156 719	605 262	495 771	109 491	22%	739 589
Vote 06 - Technical Services		-	6 173	-	-	-	0	(0)	-100%	-
Vote 07 - Water Purification		20	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	32 174	24 666	38 124	19 304	18 819	97%	32 174
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>662 388</b>	<b>500 595</b>	<b>776 285</b>	<b>181 413</b>	<b>643 443</b>	<b>518 844</b>	<b>124 599</b>	<b>24%</b>	<b>776 285</b>
<b>Total Capital Expenditure</b>		<b>662 543</b>	<b>500 595</b>	<b>776 285</b>	<b>181 413</b>	<b>643 443</b>	<b>518 844</b>	<b>124 599</b>	<b>24%</b>	<b>776 285</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 943</b>	<b>4 348</b>	<b>4 348</b>	<b>29</b>	<b>57</b>	<b>3 623</b>	<b>(3 567)</b>	<b>-98%</b>	<b>4 348</b>
Executive and council		167	-	-	-	-	-	-		-
Finance and administration		1 621	4 348	4 348	29	57	3 623	(3 567)	-98%	4 348
Internal audit		155	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>286</b>	<b>174</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>145</b>	<b>(145)</b>	<b>-100%</b>	<b>174</b>
Community and social services		286	174	174	-	-	145	(145)	-100%	174
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>75</b>	<b>2 307</b>	<b>2 289</b>	<b>-</b>	<b>61</b>	<b>1 908</b>	<b>(1 848)</b>	<b>-97%</b>	<b>2 289</b>
Planning and development		75	2 307	2 289	-	61	1 908	(1 848)	-97%	2 289
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>660 239</b>	<b>493 766</b>	<b>769 474</b>	<b>181 384</b>	<b>643 325</b>	<b>513 167</b>	<b>130 158</b>	<b>25%</b>	<b>769 474</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		660 239	493 766	769 474	181 384	643 325	513 167	130 158	25%	769 474
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>662 543</b>	<b>500 595</b>	<b>776 285</b>	<b>181 413</b>	<b>643 443</b>	<b>518 844</b>	<b>124 599</b>	<b>24%</b>	<b>776 285</b>
<b>Funded by:</b>										
National Government		660 294	496 073	739 589	156 719	605 202	495 771	109 431	22%	739 589
Provincial Government		277	174	174	-	-	145	(145)	-100%	174
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-		-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,		-	-	-	-	-	-	-		-
Higher Educ Institutions)		9	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>660 580</b>	<b>496 247</b>	<b>739 763</b>	<b>156 719</b>	<b>605 202</b>	<b>495 916</b>	<b>109 286</b>	<b>22%</b>	<b>739 763</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>32 174</b>	<b>24 666</b>	<b>38 124</b>	<b>19 304</b>	<b>18 819</b>	<b>97%</b>	<b>32 174</b>
<b>Internally generated funds</b>		<b>1 963</b>	<b>4 348</b>	<b>4 348</b>	<b>29</b>	<b>117</b>	<b>3 623</b>	<b>(3 506)</b>	<b>-97%</b>	<b>4 348</b>
<b>Total Capital Funding</b>		<b>662 543</b>	<b>500 595</b>	<b>776 285</b>	<b>181 413</b>	<b>643 443</b>	<b>518 844</b>	<b>124 599</b>	<b>24%</b>	<b>776 285</b>

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

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



**DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		57 071	417 029	(11 176)	166 577	(11 176)
Trade and other receivables from exchange transactions		36 516	79 729	66 307	45 022	66 307
Receivables from non-exchange transactions		5 696	7 109	5 696	5 388	5 696
Current portion of non-current receivables		—	—	—	—	—
Inventory		3 966	2 824	3 966	19 174	3 966
VAT		65 326	80 813	137 443	62 662	137 443
Other current assets		29 542	24 653	23 584	28 893	23 584
<b>Total current assets</b>		<b>198 117</b>	<b>612 157</b>	<b>225 821</b>	<b>327 717</b>	<b>225 821</b>
<b>Non current assets</b>						
Investments						
Investment property						
Property, plant and equipment		5 521 528	5 311 270	6 103 323	6 067 949	6 103 323
Biological assets						
Living and non-living resources						
Heritage assets		7 817	7 817	7 817	7 817	7 817
Intangible assets		28	32	8	8	8
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		10	—	10	10	10
<b>Total non current assets</b>		<b>5 529 382</b>	<b>5 319 119</b>	<b>6 111 158</b>	<b>6 075 784</b>	<b>6 111 158</b>
<b>TOTAL ASSETS</b>		<b>5 727 500</b>	<b>5 931 276</b>	<b>6 336 980</b>	<b>6 403 501</b>	<b>6 336 980</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		18 789	1 556	18 318	8 728	18 318
Consumer deposits		3 381	3 702	3 463	3 371	3 463
Trade and other payables from exchange transactions		491 425	450 406	485 717	270 785	485 717
Trade and other payables from non-exchange transactions		1 446	—	1 446	173 365	1 446
Provision		34 940	2 154	34 940	34 940	34 940
VAT		1 535	10 311	5 378	6 693	5 378
Other current liabilities		—	—	—	—	—
<b>Total current liabilities</b>		<b>551 515</b>	<b>468 129</b>	<b>549 262</b>	<b>497 880</b>	<b>549 262</b>
<b>Non current liabilities</b>						
Financial liabilities		80 455	80 589	69 843	89 447	69 843
Provision		44 070	41 109	44 070	44 070	44 070
Long term portion of trade payables		2 925	32 779	2 925	2 925	2 925
Other non-current liabilities		—	—	—	—	—
<b>Total non current liabilities</b>		<b>127 450</b>	<b>154 477</b>	<b>116 838</b>	<b>136 442</b>	<b>116 838</b>
<b>TOTAL LIABILITIES</b>		<b>678 965</b>	<b>622 606</b>	<b>666 099</b>	<b>634 322</b>	<b>666 099</b>
<b>NET ASSETS</b>	<b>2</b>	<b>5 048 535</b>	<b>5 308 670</b>	<b>5 670 880</b>	<b>5 769 179</b>	<b>5 670 880</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		5 049 921	4 634 441	4 948 466	5 769 180	4 948 466
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>5 049 921</b>	<b>4 634 441</b>	<b>4 948 466</b>	<b>5 769 180</b>	<b>4 948 466</b>

**MBRR Table C6 - Monthly Budget Statement Financial Position**

Table A6 is consistent with international standards of good financial management practice and improves the understanding ability of Councilors 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**

The cashbook balance as at 30 April 2025 indicates bank balance of **R24.3 million**

### **Call Investments Deposits**

Call investments as at 30 April 2025 is **R142.2 million**.

### **Consumer debtors**

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R45.02 million**. Debtors age analysis as per section 2.1 debtors' analysis is **R270.5 million**. Consumer debtors' amount to **R270.5 million** of this amount **R30.6 million** is for receivables from non - exchange and **R3.3 million** is for shared services cast in Other Debtors.

Gross Consumer debtors	R272.6 million
Less Impairment	(R227.6 million)
<b>Net Consumer Debtors</b>	<b>R45.02 million</b>

### **Classification of Consumer Debtors per Service type**

Water Debtors	R33.3 million
Sanitation Debtors	R8.8 million
Property Rentals Debtors	R132 thousand
Other Consumer debtors	R421.9 thousand
Receivables from non-exchange	R2.3 million
<b>Total</b>	<b>R45.02 million</b>

#### ➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R30.5 million**.  
Water debtors amount owed by consumers for water services billed.

Gross Water Debtors	R214.1 million
Less Impairment	(R180.8 million)
<b>Net Water Debtors</b>	<b>R33.3 million</b>

#### ➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R8.5 million**.  
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R55 million
Less Impairment	(R46.2 million)
<b>Net Sanitation Debtors</b>	<b>R8.8 million</b>

➤ **Property Rentals Debtors**

These debtors accumulated from property rentals amount to **R132 thousand**

Property Rental	R450.5 thousand
Less Impairment	(R318.4 thousand)
<b>Net Property rental</b>	<b>R132 thousand</b>

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R421.9 thousand**, these are sundry debtors.

Gross Other Debtors	R699.4 thousand
Less Impairment	(R277.5 thousand)
<b>Net Other Debtors</b>	<b>R421.9 thousand</b>

➤ **Other receivables from exchange**

These are debtors accumulated from Eskom accounts, Training and Maintenance with credit balances amounts to **R30.4 million**

<b>Opening Balance</b>	<b>R30.2 million</b>
Other receivables from exchange: monthly bill	R27.9 million
Less Impairment	(R0)
<b>Net other receivables from exchange</b>	<b>R2.3 million</b>

**Classification of Consumer Debtors per Customer group**

Households	R211.7 million
Commercial/Businesses	R 20.1 million
Organs of State (excl shared services of R3.3 mill)	R 38.6 million
<b>Total</b>	<b>R270.5 million</b>

Household and commercial consumer debtors are impaired as per council policy. The breakdown is as follows:

Gross Households debtors	R211.7 million
Commercial/Businesses	R 20.1 million
Less Impairment	(R227.6 million)
<b>Net Household debtors</b>	<b>R4.2 million</b>

**Receivables from non – exchange**

**Fruitless expenditure**

Amount to be recovered amounting to **R5.3 million** resulted from a claim of standing time due to consultant negligence.

**Inventory**

The current level of inventory is **R19.1 million**. Inventories include water stock and consumable stores.

### **VAT Receivable**

VAT Receivable amounts to **R62.6 million**, this is the amount raised when input VAT is recognized as less output VAT collected as per VAT reconciliation.

### **Other debtors**

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R28.8 million**.

Deposits Made	R19.4 million
Refunds & under/over banking	R9.4 million
Operating lease	R5 thousand
<b>Total</b>	<b>R28.8 million</b>

#### ➤ **Deposits Made**

Deposits made amount to **R19.4 million**, this amount includes Eskom deposits and Stowell Deposits.

Eskom Deposits	R19.2 million
Stowell Deposits	R200 thousand

Eskom deposits are amounts held by Eskom as security for all accounts the Municipality has with Eskom. Security deposits are paid when the Municipality opens a new electricity account. Stowell Deposit is the amount paid as a security deposit when Stowell was first contracted, and the deposit for office space rented in Vryheid.

#### ➤ **Refunds & under/over banking**

Refunds & under/over banking amount to **R9.4 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking.

Shared services debtors	R3.3 million
Under/over banking	R6.1 million

Shared services debtors are debtors for the five local municipalities under the district, The District Municipality pays for the shared service on behalf of the Local municipalities, then recover these monies from the respective municipalities. Under/over banking is the unidentified debit orders pending their finalization.

#### ➤ **Operating lease**

operating lease amounts to **R5 thousand**.

## **NON-CURRENT ASSETS**

### **Long term receivables**

The Municipality does not have long term receivables as per MSCOA classification.

### **Property plant and equipment**

Property plant and equipment is the infrastructure and immovable assets owned by the municipality which the municipality uses to provide services to communities. The balance of Property plant and equipment includes current year capital acquisition from table C5 and depreciation from table C4, the carrying value of all assets owned by the municipality is **R6.06 million**.

<b>Opening balance</b>	<b>R5.4 billion</b>
Additions	R643.4 million
Depreciation	(R97.04 million)
<b>Closing Balance</b>	<b>R6.06 billion</b>

### **Heritage Assets**

Other non-current assets comprise of heritage assets of **R7.8 million**.

### **Intangible**

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R8 thousand**

Opening balance	<b>R8 thousand</b>
Additions	R 0
Depreciation	(R)
Closing Balance	<b>R8 thousand</b>

### **Other non-current assets**

Other non-current assets amount to **R10 thousand**.

## **CURRENT LIABILITIES**

### **Financial Liabilities**

This is the current portion of the long-term loan repayment and finance lease agreement the Municipality entered into to procure laptops. The current balance owed amount to **R8.7 million**.

Loan repayment	R8.8 million
Finance lease BCX	(R128 thousand)
<b>Total Financial liabilities</b>	<b>R8.7 million</b>

Opening balance	<b>R8.8 million</b>
Payment	(R128 thousand)
Closing Balance	<b>R8.7 million</b>

### **Consumer deposits**

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the current balance is **R3.3 million**.

### **Trade and other payables from exchange transactions**

Trade and other payables are amounts owed by the municipality to service providers. This amount includes unspent conditional grants. Trade and other payables are **R270.7 million**.

Trade Creditors	R28.09 million
Retention	R112.7 million
Session	R596 thousand
Department of Water & Sanitation	R103.6 million
Employee related cost	R1.8 million
Advance Payments	R1.9 million
Salary Suspense Accounts	R845 thousand
Other Suspense accounts	R500 hundreds
Leave accrual	R109 thousand
Stock Adjustments and refunds	R543 thousand
Fleet Suspense	R149 thousand
Water tankers	R290 thousand
Other Creditors	R22.7 million
<b>Closing Balance</b>	<b>R270.7 million</b>

### **Trade and other payables from non-exchange transactions**

This is the amount of unspent conditional grants which will be recognized when the conditions are met. Unspent conditional grants amount to **R173.3 million**.

### **Current Provision**

Current provisions amount to **R34.9 million**, this provision is for post-retirement benefit (Medical aid), long service awards and Leave provision that is paid in the current financial year.

Post Retirement benefit (Medical aid)	R747 thousand
Long service awards and Bonus	R8.3 million
Leave Provision	R25.8 million

**VAT Payables**

VAT payable amount to **R6.6 million**, this is the amount paid when output VAT is recognized as less input VAT paid as per VAT reconciliation.

**NON-CURRENT LIABILITIES**

**Financial liabilities**

This is the long-term portion of the finance lease agreement the Municipality entered into to procure laptops amounting to **R89.4 million**.

Long term loan	R88.3 million
Operating lease LUMD	R925 thousand
Operating lease long term BCX	R178 thousand

The municipality is in lease contract with Business Connections (BCX), the contract is for the laptops that the municipality will use for the agreed period and will be handed over to the Municipality at the end of the contract.

The municipality is paying monthly installments to service the lease agreement.

**Non-current Provisions**

Non-current Provisions amounts to **R44.07 million**, this provision is for post-retirement benefit (Medical aid) and Long Service award.

Post Retirement benefit (Medical aid)	R30.7 million
Long Service award	R13.3 million

**Non - current liability DWS**

This is the long-term portion owed to Department of Water and Sanitation t amounting to **R2.9 million**.

**Accumulated surplus**

Accumulated surplus is the net worth of the Municipality, sitting at **R5.7 billion**

**DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M10 April**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		32 466	60 766	56 066	3 258	34 019	46 722	(12 703)	-27%	56 066
Other revenue		2 051 105	121 898	162 405	164 209	1 353 084	135 338	1 217 746	900%	162 405
Transfers and Subsidies - Operational		746 330	768 030	767 804	13 759	729 595	639 836	89 758	14%	767 804
Transfers and Subsidies - Capital		768 386	576 195	573 592	81 233	851 477	477 993	373 484	78%	573 592
Interest		18 397	7 995	7 995	208	5 119	6 662	(1 543)	-23%	7 995
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(679 012)	(789 533)	(1 081 298)	(109 732)	(1 093 707)	(901 082)	192 625	-21%	(1 081 298)
Interest								-		
Transfers and Subsidies		-	(2 415)	(2 720)	-	-	(2 266)	(2 266)	100%	(2 720)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 937 672</b>	<b>742 935</b>	<b>483 843</b>	<b>152 934</b>	<b>1 879 587</b>	<b>403 203</b>	<b>#####</b>	<b>-366%</b>	<b>483 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		680	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(662 543)	(500 595)	(533 953)	(181 413)	(643 443)	(444 961)	198 482	-45%	(533 953)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(661 863)</b>	<b>(500 595)</b>	<b>(533 953)</b>	<b>(181 413)</b>	<b>(643 443)</b>	<b>(444 961)</b>	<b>198 482</b>	<b>-45%</b>	<b>(533 953)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		100 000	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(9)	3	3	-	(9)	3	(12)	-428%	3
<b>Payments</b>										
Repayment of borrowing		(10 516)	(18 096)	(18 096)	75	(10 061)	(15 080)	(5 019)	33%	(18 096)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>89 475</b>	<b>(18 093)</b>	<b>(18 093)</b>	<b>75</b>	<b>(10 070)</b>	<b>(15 078)</b>	<b>(5 008)</b>	<b>33%</b>	<b>(18 093)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2 365 284</b>	<b>224 247</b>	<b>(68 203)</b>	<b>(28 403)</b>	<b>1 226 074</b>	<b>(56 836)</b>			<b>(68 203)</b>
Cash/cash equivalents at beginning:		27 427	192 785	57 071	1 311 548	57 071	57 071			57 071
Cash/cash equivalents at month/year end:		2 392 711	417 032	(11 132)	1 283 145	1 283 145	235			(11 132)

**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 are met.



## CASHFLOW FROM OPERATING ACTIVITIES

### Service charges

The Municipality has budgeted to collect **R56.06 million** on service charges, the estimated collection amount is based on the 60% collection rate. The collection rate is also based on previous years actual collection and the initiatives the Municipality has taken to improve collection. The Municipality has collected **R34.01 million** to date. This is **61%** of budgeted collection and **53%** of year-to-date billing.

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

- 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 has replaced and installed new meters to ensure the billing is accurate and not estimated.
- Municipality has adopted an indigent policy and is in a process to write off indigent households.
- The municipality has re visited the collection of flat rate strategies and decided to implement it next year.

### 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 in a process of developing an action plan to address these inefficiencies.

### 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 operational subsidies are to date **R729.5 million**. This amount includes Aviation Strategy Equitable share and Art Centre Subsidy which were received thus far under Transfers and subsidies – Operational.

Equitable share	R670.1 million
FMG	R1.2 million
EPWP	R5.2 million
Indonsa Grant	R955 thousand
LG SETA	R723.6 thousand
NSF	R42.03 million
Amafa Akwazulu	R180 thousand
Disaster Management Grant	R9.08 million
<b>TOTAL</b>	<b>R729.5 million</b>

## Transfers and subsidies – Capital

Transfers and subsidies - Capital is expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received to date, Transfers and subsidies Capital are **R851.4 million**. This amount includes RBIG, MIG, RRAMS, TSUCM\_COGTA Boreholes and WSIG which were received thus far under Transfers and subsidies - Capital.

Municipal Infrastructure Grant	R262.9 million
Regional Bulk Infrastructure Grant	R431.2 million
Water Services Infrastructure Grant	R 155.4 million
Rural Road	R1.8 million
<b>TOTAL</b>	<b>R851.4 million</b>

## Interest

Interest on the investment budget is **R7.9 million**, this estimate is based on the approved budget interest income, the interest includes interest on investments made and interest on bank balance. Year to date actual Interest is **R5.1 million**. Interest in investment revenue on table C4 is **R5 million**.

## Payments - Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on Table C4 and year-end creditors but excluding non-cash items such as depreciation and debt impairment.

## CASHFLOW FROM INVESTING ACTIVITIES

### Payments - Capital Assets

Capital expenditure to date is **R643.4 million**, the capital expenditure excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 highlighted the VAT issue and corrections are being developed. The Municipality is in the process of developing an action plan to address these inefficiencies.

### 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. Cash and cash equivalents to date are **R166.5 million** in the financial position but in the cash flow, it is **R1.2 billion**.

Municipality is in the process of developing an action plan to address these inefficiencies.

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1. DEBTORS ANALYSIS

#### Debtors age analysis as of 30 April 2025

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25											
		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.to Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 517	5 153	4 860	4 425	3 839	4 255	24 638	158 967	212 653	196 123	-	180 861
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	1 463	1 412	1 184	1 029	912	919	5 481	42 457	54 857	50 798	-	46 212
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	11	16	17	17	17	134	193	429	377	-	318
Interest on Arrear Debtor Accounts	1810	57	61	60	62	60	61	315	1 048	1 723	1 545	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	21	54	24	3	43	14	726	3 112	3 998	3 898	-	278
Total By Income Source	2000	8 083	6 692	6 144	5 534	4 871	5 265	31 294	205 778	273 659	252 741	-	227 669
2023/24 - totals only		7627734	6019759	5974471	5095441	4547238	4758850	20812371	178617868	233 454	213 832	0	167876181
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 389	2 511	2 118	1 577	1 232	1 658	9 343	18 477	39 305	32 286	-	-
Commercial	2300	1 664	878	704	538	463	480	2 261	12 997	19 986	16 740	-	-
Households	2400	4 030	3 302	3 322	3 418	3 176	3 127	19 690	174 303	214 368	203 715	-	-
Other	2500									-	-		
Total By Customer Group	2600	8 083	6 692	6 144	5 534	4 871	5 265	31 294	205 778	273 659	252 741	-	-

Total debtors' amount to **R273.6 million**, the debtors over 90 days amount to **R252.7 million**. This is concerning and needs intervention since debtors above 60 days should be restricted in terms of the Municipality's credit control policy.

## 2.2 CREDITORS ANALYSIS

### Creditors age analysis as at 30 April 2024

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description		NT Code	Budget Year 2024/25								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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200	-	-	-	12 178	-	-	-	-	12 178	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	607	5 473	19 547	-	-	-	-	-	25 627	166
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions										-	
Total By Customer Type		1000	607	5 473	19 547	12 178	-	-	-	37 805	166

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 30 April 2025

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yea/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
<b>R thousands</b>														
<b>Municipality</b>														
ABSA - 9389804742			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	N/A	-	0		90 000	90 000
Nedbank - 1766000029			Investment Tracker	Yes	Variable interest rate	0.0908	N/A	N/A	05 September 2024	90 000	-		30 000	120 000
ABSA - 2081673418			Investment Tracker	Yes	Variable interest rate	0.093	N/A	N/A	04 October 2024	120 000			30 000	150 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	N/A	150 000			79 053	229 053
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	19 July 2024	229 053		(11 500)	-	217 553
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	24 July 2024	217 553		(18 500)		199 053
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	30 July 2024	199 053		(40 000)		159 053
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	03 September 2024	159 053	463	(70 000)		89 053
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	03 September 2024	89 053		(9 053)		80 000
Nedbank - 1766000029			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	05 September 2024	80 000		(30 000)		50 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	06 September 2024	50 000	255		25 000	75 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	11 September 2024	75 000		(10 000)		65 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	01 October 2024	65 000		(10 000)		55 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	02 October 2024	55 000		(5 000)		50 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	04 October 2024	50 000		(30 000)		20 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	07 October 2024	20 000	706		20 000	40 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	09 October 2024	40 000		(11 000)		29 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	17 October 2024	29 000		(3 000)		26 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	23 October 2024	26 000		(6 000)		20 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.089	N/A	N/A	24 October 2024	20 000	1 605	(20 000)		-
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.08	N/A	N/A	08 November 2024	-		-	30 000	30 000
Standard-348405874			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	02 November 2024	30 000		(30 000)	-	-
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	30 January 2025				10 000	10 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	31 January 2025	10 000		(10 000)		-
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	05 February 2025	-	287		10 000	10 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	06 February 2025	10 000		(10 000)		-
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	20 March 2025	-			80 000	80 000
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	27 March 2025	80 000			217 247	297 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	28 March 2025	297 247			20 000	317 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	31 March 2025	317 247		(10 000)		307 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	31 March 2025	307 247		(20 000)		287 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	15 April 2025	287 247		(25 000)		262 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	23 April 2025	262 247		(10 000)		252 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	24 April 2025	252 247		(20 000)		232 247
ABSA - 9373372771			Investment Tracker	Yes	Variable interest rate	0.085	N/A	N/A	30 April 2025	232 247		(90 000)		142 247
<b>Municipality sub-total</b>										-	3 315	(499 053)	641 300	142 247
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									-	3 315	(499 053)	641 300	142 247

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		639 948	676 614	676 614	26	676 123	563 845	112 278	19.9%	676 614
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		631 671	670 187	670 187	–	670 187	558 489	111 698	20.0%	670 187
Expanded Public Works Programme Integrated Grant		7 077	5 227	5 227	–	5 227	4 356	871	20.0%	5 227
Local Government Financial Management Grant		1 200	1 200	1 200	26	709	1 000	(291)	-29.1%	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		4 168	1 911	2 091	–	812	1 713	(900)	-52.6%	2 091
Capacity Building and Other Grants		4 168	1 911	2 091	–	812	1 713	(900)	-52.6%	2 091
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		102 328	89 505	89 459	13 789	42 760	74 560	(31 799)	-42.6%	89 459
Electricity Distribution Industry Holdings		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Local Government Water and Related Service SETA		1 694	1 259	1 212	–	724	1 021	(298)	-29.1%	1 212
National Skills Fund		100 634	88 246	88 246	13 789	42 037	73 538	(31 502)	-42.8%	88 246
Unspecified		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	746 444	768 030	768 164	13 815	719 695	640 117	79 578	12.4%	768 164
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		768 386	576 195	852 273	241 191	689 960	571 494	118 465	20.7%	852 273
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		256 512	259 542	262 939	73 346	255 052	216 723	38 329	17.7%	262 939
Regional Bulk Infrastructure Grant		413 905	214 000	431 247	123 494	301 175	250 749	50 426	20.1%	431 247
Rural Road Asset Management Systems Grant		2 969	2 653	2 653	–	5	2 211	(2 205)	-99.8%	2 653
Water Services Infrastructure Grant		95 000	100 000	155 434	44 351	133 727	101 811	31 916	31.3%	155 434
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
Infrastructure Grant		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		9	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Unspecified		9	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	768 395	576 195	852 273	241 191	689 960	571 494	118 465	20.7%	852 273
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 514 840	1 344 225	1 620 437	255 006	1 409 655	1 211 611	198 044	16.3%	1 620 437

Grants are received as per transfer schedule and have been received as such with the exception of MSIG which has not been received. Grants are recognized as revenue when the condition is met.

# GRANTS RECEIPTS AND EXPENDITURE

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		896 495	587 778	844 639	70 653	626 823	643 046	(16 223)	-2.5%	844 639
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		875 619	576 385	836 693	70 611	620 885	636 508	(15 624)	-2.5%	836 693
Expanded Public Works Programme Integrated Grant		7 077	5 227	5 227	–	5 227	4 356	871	20.0%	5 227
Local Government Financial Management Grant		1 200	1 201	1 201	42	698	1 001	(303)	-30.3%	1 201
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		10 017	4 966	–	–	–	0	(0)	-100.0%	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	1 500	–	9	1 167	(1 158)	-99.3%	1 500
Rural Road Asset Management Systems Grant		2 582	–	18	–	5	14	(9)	-66.4%	18
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		3 630	1 711	1 891	–	515	1 546	(1 031)	-66.7%	1 891
Capacity Building and Other Grants		3 630	1 711	1 891	–	515	1 546	(1 031)	-66.7%	1 891
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		102 328	89 505	89 459	13 857	43 039	74 560	(31 521)	-42.3%	89 459
Electricity Distribution Industry Holdings		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Local Government Water and Related Service SETA		1 694	1 259	1 212	–	934	1 021	(88)	-8.6%	1 212
National Skills Fund		100 634	88 246	88 246	13 857	42 105	73 538	(31 433)	-42.7%	88 246
Total operating expenditure of Transfers and Grants:		1 002 453	678 995	935 988	84 511	670 377	719 151	(48 774)	-6.8%	935 988
Capital expenditure of Transfers and Grants										
National Government:		660 294	496 073	739 589	156 719	605 202	495 771	109 431	22.1%	739 589
Municipal Infrastructure Grant		214 555	220 723	228 643	16 203	223 809	188 455	35 354	18.8%	228 643
Regional Bulk Infrastructure Grant		362 622	186 087	373 497	104 675	264 181	216 876	47 305	21.8%	373 497
Rural Road Asset Management Systems Grant		–	2 307	2 289	–	–	1 908	(1 908)	-100.0%	2 289
Water Services Infrastructure Grant		83 116	86 957	135 160	35 841	117 213	88 532	28 681	32.4%	135 160
Provincial Government:		277	174	174	–	–	145	(145)	-100.0%	174
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
Infrastructure Grant		277	174	174	–	–	145	(145)	-100.0%	174
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		9	–	–	–	–	–	–	–	–
Unspecified		9	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		660 580	496 247	739 763	156 719	605 202	495 916	109 286	22.0%	739 763
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 663 033	1 175 242	1 675 751	241 229	1 275 579	1 215 067	60 512	5.0%	1 675 751

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
A		B		C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		517	563	587	49	490	483	6	1%	587
Medical Aid Contributions		41	41	51	6	47	40	7	17%	51
Motor Vehicle Allowance		2 224	2 012	2 368	188	1 946	1 890	55	3%	2 368
Cellphone Allowance		859	483	784	65	652	583	69	12%	784
Housing Allowances		180	180	180	—	—	150	(150)	-100%	180
Other benefits and allowances		6 542	6 187	6 785	534	5 718	5 515	203	4%	6 785
<b>Sub Total - Councillors</b>	1	10 362	9 465	10 755	842	8 852	8 662	191	2%	10 755
<b>% increase</b>	4		-8.7%	3.8%						3.8%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		8 273	8 555	8 185	634	6 357	6 907	(550)	-8%	8 185
Pension and UIF Contributions		356	444	492	17	241	399	(158)	-40%	492
Medical Aid Contributions		117	123	130	6	86	107	(21)	-19%	130
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		707	166	166	86	86	138	(52)	-38%	166
Motor Vehicle Allowance		2 051	1 997	2 678	161	1 658	2 073	(415)	-20%	2 678
Cellphone Allowance		296	317	317	23	238	264	(26)	-10%	317
Housing Allowances		13	13	13	1	11	11	0	4%	13
Other benefits and allowances		442	249	249	22	220	208	12	6%	249
Payments in lieu of leave		255	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		41	—	—	—	13	—	13	# DIV/O!	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	3	12 551	11 865	12 230	949	8 911	10 107	(1 196)	-12%	12 230
<b>% increase</b>	4		-5.5%	-2.6%						-2.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		201 042	221 924	216 595	18 653	179 863	181 740	(1 877)	-1%	216 595
Pension and UIF Contributions		27 014	24 008	30 573	2 618	24 856	23 946	909	4%	30 573
Medical Aid Contributions		18 898	17 029	18 301	1 645	15 610	14 954	655	4%	18 301
Overtime		8 782	5 780	5 780	1 063	9 344	4 817	3 527	73%	5 780
Performance Bonus		13 868	14 733	15 267	670	11 640	12 598	(958)	-8%	15 267
Motor Vehicle Allowance		11 436	12 000	22 844	2 074	19 757	16 507	3 251	20%	22 844
Cellphone Allowance		801	821	821	72	701	684	17	2%	821
Housing Allowances		1 699	1 758	1 758	145	1 458	1 465	(7)	0%	1 758
Other benefits and allowances		5 465	253	3 175	385	2 676	1 965	712	36%	3 175
Payments in lieu of leave		6 307	—	—	57	1 537	—	1 537	# DIV/O!	—
Long service awards		3 289	—	—	533	2 340	—	2 340	# DIV/O!	—
Post-retirement benefit obligations		5 352	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		562	—	—	5	804	—	804	# DIV/O!	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>	2	302 517	298 307	315 116	27 921	269 586	258 676	10 910	4%	315 116
<b>% increase</b>	4		-1.4%	4.2%						4.2%
<b>Total Parent Municipality</b>		<b>325 430</b>	<b>319 637</b>	<b>338 101</b>	<b>29 712</b>	<b>287 349</b>	<b>277 444</b>	<b>9 904</b>	<b>4%</b>	<b>338 101</b>
			4 987	8 464						9 467
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
<b>Board Fees</b>		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Executive members Board</b>	5	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	2	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	2	—	—	—	—	—	—	—	—	—
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>325 430</b>	<b>319 637</b>	<b>338 101</b>	<b>29 712</b>	<b>287 349</b>	<b>277 444</b>	<b>9 904</b>	<b>4%</b>	<b>338 101</b>
<b>% increase</b>	4		-1.8%	3.9%						3.9%
<b>TOTAL MANAGERS AND STAFF</b>		<b>315 068</b>	<b>310 172</b>	<b>327 346</b>	<b>28 870</b>	<b>278 496</b>	<b>268 783</b>	<b>9 714</b>	<b>4%</b>	<b>327 346</b>

The municipality has no active entity

ACTUAL AND REVISED TARGETS FOR RECEIPTS

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates													-			
Service charges - Electricity revenue													-			
Service charges - Water revenue		1 922	2 509	1 888	3 379	1 828	2 126	2 476	4 638	2 169	2 110	3 543	13 933	42 522	44 734	46 792
Service charges - Waste Water Management		850	812	635	876	713	755	895	1 221	1 070	1 148	1 129	3 441	13 544	14 238	14 893
Service charges - Waste Management													-			
Rental of facilities and equipment		37	45	45	41	41	41	41	1	69	39	90	592	1 084	1 089	1 089
Interest earned - external investments		13	328	949	2 473	44	153	356	358	132	194	625	1 874	7 500	8 000	8 368
Interest earned - outstanding debtors		5	10	30	3	7	7	6	10	28	13	41	335	495	516	540
Dividends received													-			
Fines, penalties and forfeits		60	42	93	98	9	36	-	1	8	-	48	184	580	605	633
Licences and permits		9	18	16	16	58	27	17	20	21	16	24	41	283	295	308
Agency services													-			
Transfers and Subsidies - Operational		280 201	2 506	724	9 176	2 514	242 515	-	-	178 201	13 759	63 984	(25 775)	767 804	707 572	757 969
Other revenue		309 866	29 319	157 169	129 368	67 379	40 854	57 153	43 198	353 656	164 154	13 372	(1 205 029)	160 459	176 688	147 168
<b>Cash Receipts by Source</b>		<b>592 963</b>	<b>35 589</b>	<b>161 548</b>	<b>145 430</b>	<b>72 593</b>	<b>286 514</b>	<b>60 945</b>	<b>49 446</b>	<b>535 356</b>	<b>181 434</b>	<b>82 856</b>	<b>(1 210 403)</b>	<b>994 269</b>	<b>953 736</b>	<b>977 759</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		119 053	126 857	37 661	35 000	80 000	64 992	-	-	306 681	81 233	47 799	(325 684)	573 592	916 219	781 371
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(12)	-	-	2	0	0	1	0	(0)	-	0	12	3	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>712 004</b>	<b>162 446</b>	<b>199 209</b>	<b>180 431</b>	<b>152 594</b>	<b>351 506</b>	<b>60 946</b>	<b>49 446</b>	<b>842 036</b>	<b>262 667</b>	<b>130 655</b>	<b>(1 536 076)</b>	<b>1 567 865</b>	<b>1 869 955</b>	<b>1 759 130</b>
<b>Cash Payments by Type</b>																
Employee related costs		28 229	27 563	28 353	29 018	29 396	29 059	29 090	16 509	41 239	29 818	27 279	11 794	327 346	365 723	374 983
Remuneration of councillors		994	803	833	1 071	784	900	955	860	947	914	896	799	10 755	11 640	12 176
Interest													-	-	-	-
Bulk purchases - Electricity		7 119	17 024	11 255	13 098	10 123	12 073	7 276	6 841	11 134	5 971	-	(101 913)	-	-	-
Acquisitions - water & other inventory		-	-	2 095	1 215	-	1 311	2 561	426	1 393	3 481	2 379	13 687	28 548	18 270	19 091
Contracted services		(81 828)	(62 124)	(48 301)	(59 251)	(25 088)	(30 035)	1 425	(14 709)	(32 631)	(142 660)	40 701	942 916	488 414	309 371	299 237
Transfers and subsidies - other municipalities													-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	227	2 493	2 720	4 774	4 993
Other expenditure		300 056	118 530	87 702	95 281	63 109	165 450	13 660	33 061	70 420	210 762	18 686	(952 481)	224 235	123 327	128 896
<b>Cash Payments by Type</b>		<b>254 569</b>	<b>101 795</b>	<b>81 936</b>	<b>80 432</b>	<b>78 325</b>	<b>178 759</b>	<b>54 965</b>	<b>42 988</b>	<b>92 500</b>	<b>108 286</b>	<b>90 168</b>	<b>(82 706)</b>	<b>1 082 018</b>	<b>833 104</b>	<b>839 376</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		93 315	64 218	59 111	74 889	54 560	68 273	-	14 786	32 878	181 413	44 496	(153 986)	533 953	908 439	776 021
Repayment of borrowing		-	138	138	277	-	8 856	415	(150)	462	(75)	1 508	6 527	18 096	17 712	17 712
Other Cash Flows/Payments		4 705	3 825	1 754	5 282	578	308	284	-	970	1 446	167	(17 318)	2 000	-	-
<b>Total Cash Payments by Type</b>		<b>352 589</b>	<b>169 976</b>	<b>142 939</b>	<b>160 879</b>	<b>133 463</b>	<b>256 196</b>	<b>55 664</b>	<b>57 624</b>	<b>126 811</b>	<b>291 070</b>	<b>136 339</b>	<b>(247 482)</b>	<b>1 636 068</b>	<b>1 759 255</b>	<b>1 633 109</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>359 415</b>	<b>(7 531)</b>	<b>56 270</b>	<b>19 552</b>	<b>19 131</b>	<b>95 310</b>	<b>5 282</b>	<b>(8 178)</b>	<b>715 225</b>	<b>(28 403)</b>	<b>(5 684)</b>	<b>(1 288 594)</b>	<b>(68 203)</b>	<b>110 700</b>	<b>126 021</b>
Cash/cash equivalents at the month/year beginning:		57 071	416 486	408 956	465 225	484 777	503 909	599 219	604 501	596 323	1 311 548	1 283 145	1 277 461	57 071	(11 132)	99 568
Cash/cash equivalents at the month/year end:		416 486	408 956	465 225	484 777	503 909	599 219	604 501	596 323	1 311 548	1 283 145	1 277 461	(11 132)	(11 132)	99 568	225 589



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

DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue</b>			
	Service charges – Water revenue	8%	This is the amounts billed on customers for water used, the year-to-date actual is R48.3 million which is 79% of the approved adjustment budget. The R48.3 million year to date actual is below the ten months baseline projection or year-to-date budget of R52.7 million. A variance of R4.3 millio	The municipality will monitor this line item to keep in track with the budget year forecast.
	Service charges – Sanitation revenue	5%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R15.5 million which is 88% of the approved adjustment budget. The R15.5 million year to date actual is above the ten months baseline projection or year-to-date budget of R14.7 million. A variance of R757 thousand	The variance is 5% which is an acceptable trend
	Sale of goods and rendering of service	94%	This is the amount on sale of goods and rendering of services, the year-to-date actual is R530 thousands which is 230% of the approved adjustment budget. The R530 thousands year to date actual is above the ten months baseline projection or year-to-date budget of R273 thousand. A variance of R257 thousand	There was no sale of tender documents in this period.
	Interest earned - outstanding debtors	8%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R632 thousand, which is 77% of the approved adjustment budget. The R632 thousand year to date actual is below the ten months baseline projection or year-to-date budget of R686 thousand. A variance of R54 thousand	Reasons for variances can be attributed to businesses' non adherence to payment terms, the municipality must implement stringent measures to ensure businesses pay on time.
	Interest on investment	20%	Interest on investment is interest received when the Municipality makes cash investments, the year-to-date actual is R5 million which is 67% of the approved adjustment budget. The R5 million year to date actual is below the ten months baseline projection or year-to-date budget of R6.2 million. A variance of R1.2 million	The reason for variances can be attributed to the fact that there was no new matured investment that matured by the end of the reporting period.
	Rent of facilities	6%	Rental of facilities is amounts billed for office space leased out, the year-to-date actual is R393 thousand which is 78% of the approved adjustment budget. The R393 thousand year to date actual is below the ten months baseline projection or year-to-date budget of R420 thousand. A variance of R27 thousand	The municipality will review and reconcile rent with the lease agreements for future forecast
	Licences and Permits	3%	Licences and permits year-to-date actual is R218 thousand which is 77% of the approved adjustment budget. The R218 thousand year to date actual is above the ten months baseline projection or year-to-date budget of R211 thousand. A variance of R7 thousand	This line item depends on licences renewal and new issued permits.
	Operational revenue	47%	Operational revenue year-to-date actual is R1.3 million which is 103% of the approved adjustment budget. The R1.3 million year to date actual is above the ten months baseline projection or year-to-date budget of R905 thousand. A variance of R422 thousands	The variance to this line item can be attributed to the receipt of Skills Development Levy Refund which is not benchmarked by year to date.
	Fines, penalties, and forfeits	50%	Fines, penalties, and forfeits are mainly amounts charged on illegal connections. The year-to-date actual is R348 thousand, which is 60% of the approved adjustment budget. The R348 thousand year to date actual is below the ten months baseline projection or year-to-date budget of R690 thousand. A variance of R343 thousand	Reasons for variances highlight a negative indication that more consumers are illegally connected or a negative indication that some illegally connected consumers are not yet discovered.
	Transfers and subsidies	12%	Transfers and subsidies year to date actual is R719.6 million which is 94% of the approved adjustment budget. The R719.6 million year to date actual is above the ten months baseline projection or year-to-date budget of R640.1 million. A variance of R79.5 million	Reasons for variances can be attributed to the nature of transfers and subsidies which depend on the transfer schedule and cannot be benchmarked against the year-to-date budget. Grants are not received monthly but in trenches as per approved transfer schedule. Grants received to date is Equitable share, FMG, EPWP, Amafa AkwaZulu Grant, Disaster management Grant, LGSETA Grant and Indonsa art centre.

**DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	<b><u>Expenditure By Type</u></b>			
	Employee Related Costs	4%	Employee related costs are amounts paid for salaries, allowances, service-related benefits and contributions. The year-to-date actual is R278.4 million which is 85% of the approved adjustment budget. The R278.4 million year to date actual is above the ten month baseline projection or year-to-date budget of R268.7 million. A variance of R9.7 million	The variance is less than 5%.
	Remuneration of Councillors	2%	Remuneration of Councillors is paid for councillors allowances, service-related benefits and contributions. The year-to-date actual is R8.8 million which is 82% of the approved adjustment budget. The R8.8 million year to date actual is above the ten months baseline projection or year-to-date budget of R8.6 million. A variance of R191 hundreds	The variance is less than 5%.
	Inventory Consumed	44%	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable, materials and suppliers and water inventory. The year-to-date actual is R11.4 million which is 46% of the approved adjustment budget. The R11.4 million year to date actual is below the ten months baseline projection or year-to-date budget of R20.6 million. A variance of R9.2 million	The municipality will consider the requisitions if any and debit the expense as the transaction occurs.
	Depreciation	28%	This is a non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R97.04 million which is 106% of the approved adjustment budget. The R97.04 million year to date actual is above the ten months baseline projection or year-to-date budget of R76.09 million. A variance of R20.9 million	
	Finance charges	1%	Finance charges are amounts for interest paid on overdue accounts, interest on loan and finance lease for laptops. The year-to-date actual is R8.9 million which is 74% of the approved adjustment budget. The R8.9 million year to date actual is above the ten months baseline projection or year-to-date budget of R8.8 million. A variance of R73 thousand	The variance is less than 5%.
	Contracted services	26%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R192.8 million which is 54% of the approved adjustment budget. The R192.8 million year to date actual is below the ten months baseline projection or year-to-date budget of R259.6 million. A variance of R66.8 million	The municipality has tried to minimise the cost of contracted service based on the funding plan
	Transfers and subsidies paid.	24%	Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support SMMES, and co-operatives. The year-to-date actual is R1.5 million which is 65% of the approved adjustment budget. The R1.5 million year to date actual is below the nine months baseline projection or year-to-date budget of R1.9 million. A variance of R486 thousand	
	Operational cost	13%	Operational costs are all other expenditure not classified above. The year-to-date actual is R162.2 million which is 83% of the approved adjustment budget. The R162.2 million year to date actual is above the ten months baseline projection or year-to-date budget of R143.3 million. A variance of R18.9 million	The expenditure is monitored by the municipality and the expenditure is kept within the budget.

**DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	<b>Capital Expenditure</b>			
	Governance and administration	98%	Governance and administration year-to-date actual is R57 thousand which is 1% of the approved adjustment budget. The R57 thousand year to date actual is below the ten months baseline projection or year-to-date budget of R3.6 million. A variance of R3.5 million	The municipality will look at the where the processes are on rural road management subsidy and try to push for the spending of this subsidy.
	Community and public safety	100%	Community and public safety year-to-date actual is R0 which is 0% of the approved adjustment budget. the R0 year to date actual is below the ten months baseline projection or year-to-date budget of R145 thousand. A variance of R145 thousand	
	Economic and environmental services	97%	Economic and environmental services year-to-date actual is R61 thousand which is 3% of the approved adjustment budget. the R61 thousand year to date actual is below the ten months baseline projection or year-to-date budget of R1.9 million. A variance of R1.8 million	
	Trading services	25%	Trading services year-to-date actual is R643.3 million which is 84% of the approved adjustment budget. the R643.3 million year to date actual is above the ten months baseline projection or year-to-date budget of R513.1 million. A variance of R130.1 million	

## 2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any active entities.

## 2.9 CAPITAL PROGRAMME PERFORMANCE

### Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	–	42 130	42 130	93 315	93 315	42 130	(51 185)	-121.5%	12%
August	57 911	42 130	42 130	64 218	64 218	84 260	20 042	23.8%	8%
September	49 277	42 130	42 130	59 111	59 111	126 390	67 279	53.2%	8%
October	113 514	41 961	41 961	74 889	74 889	168 352	93 463	55.5%	10%
November	90 763	41 961	41 961	54 560	54 560	210 313	155 754	74.1%	7%
December	101 101	41 961	41 961	68 273	68 273	252 275	184 001	72.9%	9%
January	10 678	41 961	41 961	–	–	294 236	294 236	100.0%	0%
February	10 959	47 944	47 944	14 786	14 786	342 179	327 393	95.7%	2%
March	97 963	47 944	47 944	32 878	32 878	390 123	357 245	91.6%	4%
April	53 993	128 721	128 721	181 413	181 413	518 844	337 431	65.0%	0
May	1 240	128 721	128 721	–	181 413	647 564	466 151	72.0%	0
June	74 867	128 720	128 720	–	–	776 285	776 285	100.0%	–
<b>Total Capital expenditure</b>	<b>662 266</b>	<b>776 285</b>	<b>776 285</b>	<b>643 443</b>					

The actual capital expenditure is less than year-to-date budget.

# 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 - M10 April

R thousands	Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>		660 219	496 073	739 589	156 719	605 202	495 774	(109 431)	-22.1%	739 589
	Roads Infrastructure			2 307	2 269			1 908	1 908	100.0%	2 269
	Roads			2 307	2 269			1 908	1 908	100.0%	2 269
	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		660 219	489 059	737 300	156 719	605 202	493 302	(111 900)	-22.7%	737 300
	Dams and Weirs										
	Boreholes		35 737	43 631	33 115	1 626	29 694	29 348	(347)	-1.2%	33 115
	Reservoirs		9 197	1 593	3 379		3 379	3 609	229	6.4%	3 379
	Pump Stations										
	Water Treatment Works		123 018	57 849	135 802	9 970	136 178	108 588	(27 590)	-25.4%	135 802
	Bulk Mains		450 780	294 587	531 685	145 123	403 486	323 415	(80 071)	-24.8%	531 685
	Distribution		41 487	45 046	33 320		32 464	28 343	(4 121)	-14.5%	33 320
	Distribution Points			6 354				0	0	100.0%	
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure			4 707				560	560	100.0%	
	Pump Station			4 707				560	560	100.0%	
	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										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other assets</b>										
	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										
	<b>Biological or Cultivated Assets</b>										
	<b>Intangible Assets</b>										
	Servitudes										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Load Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>		624	3 913	3 913		89	3 261	3 172	97.3%	3 913
	Computer Equipment		624	3 913	3 913		89	3 261	3 172	97.3%	3 913
	<b>Furniture and Office Equipment</b>		348	435	435	29	29	362	334	92.1%	435
	Furniture and Office Equipment		348	435	435	29	29	362	334	92.1%	435
	<b>Machinery and Equipment</b>		432	174	32 348	24 666	38 124	19 449	(18 674)	-96.0%	32 348
	Machinery and Equipment		432	174	32 348	24 666	38 124	19 449	(18 674)	-96.0%	32 348
	<b>Transport Assets</b>		920								
	Transport Assets		920								
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Living resources</b>										
	Mature										
	Poling and Protection										
	Zoological plants and animals										
	Immature										
	Poling and Protection										
	Zoological plants and animals										
	<b>Total Capital Expenditure on new assets</b>	1	662 543	500 595	776 285	161 413	643 443	518 844	(124 599)	-24.0%	776 285

# Expenditure on Repairs and Maintenance by Asset class

DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

R thousands	Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget Year 2024/25 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			159 095	67 193	126 776	—	60 173	90 571	30 398	33.6%	126 776
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			159 095	67 193	126 776	—	60 173	90 571	30 398	33.6%	126 776
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works			82 066	19 966	14 790	—	11 958	12 360	402	3.2%	14 790
Bulk Mains											
Distribution			77 029	47 227	111 986	—	48 215	78 211	29 997	38.4%	111 986
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											
Cable Layers											
Distribution Layers											
Capital Spares											
<b>Community Assets</b>			1 739	—	—	—	—	—	—	—	—
Community Facilities			1 739	—	—	—	—	—	—	—	—
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports			1 739	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
<b>Heritage assets</b>			—	—	—	—	—	—	—	—	—
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
<b>Investment properties</b>			—	—	—	—	—	—	—	—	—
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
<b>Other assets</b>			974	2 000	1 855	—	426	1 602	1 176	73.4%	1 855
Operational Buildings			974	2 000	1 855	—	426	1 602	1 176	73.4%	1 855
Municipal Offices			974	2 000	1 855	—	426	1 602	1 176	73.4%	1 855
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
<b>Biological or Cultivated Assets</b>			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets											
<b>Intangible Assets</b>			—	—	—	—	—	—	—	—	—
Services											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Local Settlement Software Applications											
Unspecified											
<b>Computer Equipment</b>			—	—	—	—	—	—	—	—	—
Equipment											
<b>Furniture and Office Equipment</b>			—	300	300	—	—	250	250	100.0%	300
Furniture and Office Equipment				300	300	—	—	250	250	100.0%	300
<b>Machinery and Equipment</b>			—	100	165	8	159	132	(28)	-21.1%	165
Machinery and Equipment				100	165	8	159	132	(28)	-21.1%	165
<b>Transport Assets</b>			5 261	1 400	9 167	1 055	7 841	6 296	(1 545)	-24.5%	9 167
Transport Assets			5 261	1 400	9 167	1 055	7 841	6 296	(1 545)	-24.5%	9 167
<b>Land</b>			—	—	—	—	—	—	—	—	—
Land											
<b>Zoo's, Marine and Non-biological Animals</b>			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals											
<b>Living resources</b>			—	—	—	—	—	—	—	—	—
Living resources											
Maturs											
Policing and Protection											
Zoological plants and animals											
Immaturs											
Policing and Protection											
Zoological plants and animals											
<b>Total Repairs and Maintenance Expenditure</b>		1	167 070	70 993	138 263	1 063	68 600	98 851	30 251	30.6%	138 263

# Depreciation by Asset class

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget Year 2024/25 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		<b>103 060</b>	<b>81 902</b>	<b>81 902</b>	<b>8 847</b>	<b>88 715</b>	<b>68 252</b>	<b>(20 464)</b>	<b>-30.0%</b>	<b>81 902</b>
Roads Infrastructure		—	718	718	—	—	598	598	100.0%	718
Roads		—	718	718	—	—	598	598	100.0%	718
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	36	36	—	—	30	30	100.0%	36
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	36	36	—	—	30	30	100.0%	36
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		100 367	78 916	78 916	8 624	86 483	65 764	(20 719)	-31.5%	78 916
Dams and Weirs		2 231	2 785	2 785	186	1 859	2 321	462	19.9%	2 785
Boreholes		1 669	471	471	139	1 391	392	(998)	-254.7%	471
Reservoirs		8 694	7 026	7 026	763	7 538	5 855	(1 683)	-26.7%	7 026
Pump Stations		6 447	4 451	4 451	540	5 416	3 710	(1 706)	-46.0%	4 451
Water Treatment Works		8 007	6 624	6 624	593	6 695	5 200	(1 495)	-21.3%	6 624
Bulk Mains		47 727	35 197	35 197	4 311	41 903	29 331	(12 572)	-42.9%	35 197
Distribution		25 532	22 280	22 280	2 076	21 514	18 566	(3 047)	-16.4%	22 280
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		80	81	81	7	67	68	1	1.0%	81
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		2 674	2 231	2 231	223	2 233	1 860	(373)	-20.1%	2 231
Pump Station		197	193	193	17	170	160	(9)	-5.7%	193
Retreatment		1 686	1 717	1 717	140	1 405	1 431	26	1.8%	1 717
Waste Water Treatment Works		790	322	322	66	658	268	(390)	-145.2%	322
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		—	—	—	—	—	—	—	—	—
<b>Community Assets</b>		<b>1 226</b>	<b>852</b>	<b>852</b>	<b>101</b>	<b>1 009</b>	<b>710</b>	<b>(299)</b>	<b>-42.2%</b>	<b>852</b>
Community Facilities		1 091	622	622	90	897	518	(379)	-73.1%	622
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crochets		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abution Facilities		—	—	—	—	—	—	—	—	—
Markets		344	—	—	29	286	—	(286)	#DIV/0!	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		748	622	622	61	611	518	(93)	-17.9%	622
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		135	230	230	11	112	192	79	41.4%	230
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		135	230	230	11	112	192	79	41.4%	230
Capital Spares		—	—	—	—	—	—	—	—	—
<b>Heritage assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
<b>Investment Properties</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
<b>Other assets</b>		<b>1 608</b>	<b>1 366</b>	<b>1 366</b>	<b>140</b>	<b>1 399</b>	<b>1 138</b>	<b>(261)</b>	<b>-22.9%</b>	<b>1 366</b>
Operational Buildings		1 608	1 366	1 366	140	1 399	1 138	(261)	-22.9%	1 366
Municipal Offices		1 608	1 312	1 312	140	1 399	1 094	(305)	-27.9%	1 312
Pay/Entry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	53	53	—	—	44	44	100.0%	53
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		<b>24</b>	<b>20</b>	<b>20</b>	<b>2</b>	<b>20</b>	<b>17</b>	<b>(3)</b>	<b>-19.1%</b>	<b>20</b>
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		24	20	20	2	20	17	(3)	-19.1%	20
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		24	20	20	2	20	17	(3)	-19.1%	20
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
<b>Computer Equipment</b>		<b>2 791</b>	<b>992</b>	<b>992</b>	<b>151</b>	<b>1 917</b>	<b>827</b>	<b>(1 090)</b>	<b>-131.9%</b>	<b>992</b>
Computer Equipment		2 791	992	992	151	1 917	827	(1 090)	-131.9%	992
<b>Furniture and Office Equipment</b>		<b>573</b>	<b>575</b>	<b>575</b>	<b>46</b>	<b>478</b>	<b>479</b>	<b>1</b>	<b>0.3%</b>	<b>575</b>
Furniture and Office Equipment		573	575	575	46	478	479	1	0.3%	575
<b>Machinery and Equipment</b>		<b>1 034</b>	<b>368</b>	<b>368</b>	<b>88</b>	<b>928</b>	<b>306</b>	<b>(622)</b>	<b>-203.1%</b>	<b>368</b>
Machinery and Equipment		1 034	368	368	88	928	306	(622)	-203.1%	368
<b>Transport Assets</b>		<b>3 903</b>	<b>5 241</b>	<b>5 241</b>	<b>183</b>	<b>2 575</b>	<b>4 368</b>	<b>1 793</b>	<b>41.0%</b>	<b>5 241</b>
Transport Assets		3 903	5 241	5 241	183	2 575	4 368	1 793	41.0%	5 241
<b>Land</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Land		—	—	—	—	—	—	—	—	—
<b>Zoo's, Marine and Non-biological Animals</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Zoo's, Marine and Non-biological Animals										

## **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 doesn't have any entities.



## 2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, **R.N. Hlongwa**, Municipal Manager of Zululand District Municipality, hereby certify that the Monthly Budget Statement has been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act.



Date: 2025/05/14

R.N. Hlongwa  
Municipal Manager  
Zululand District Municipality (DC26)