

# ZULULAND DISTRICT MUNICIPALITY



## MONTHLY BUDGET STATEMENT AND SUPPORTING DOCUMENTATION FOR PERIOD ENDED

**28 February 2026**

**MFMA S71 REPORT**

**2025/2026 FINANCIAL YEAR**

**Table of Contents**

**GLOSSARY.....1**

**PART 1 – IN-YEAR REPORT .....3**

1.1. MAYORS REPORT ..... 3

1.2. COUNCIL RESOLUTION ..... 3

1.3. EXECUTIVE SUMMARY ..... 3

1.4. OPERATING REVENUE PERFORMANCE..... 6

1.5. OPERATING EXPENDITURE PERFORMANCE..... 9

1.6. CAPITAL EXPENDITURE AND FUNDING..... 13

1.7. IN-YEAR BUDGET TABLES..... 16

    MBRR Table C2 – Monthly Budget Statement Financial Performance (revenue and expenditure by functional classification) ..... 18

    MBRR Table C4 - Monthly Budget Statement Financial Performance (revenue and expenditure by source)..... 20

    MBRR Table C5 - Monthly Budget Statement Capital Expenditure by vote, functional classification and funding source ..... 21

    MBRR Table C6 - Monthly Budget Statement Financial Position ..... 22

    MBRR Table C7 - Monthly Budget Statement Cash Flow Statement ..... 29

**PART 2 – SUPPORTING DOCUMENTATION .....32**

2.1.DEBTORS ANALYSIS..... 32

2.2 CREDITORS ANALYSIS ..... 33

2.3 INVESTMENT PORTFOLIO..... 33

2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE ..... 34

2.5 COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS..... 36

2.6 MATERIAL VARIENCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN ..... 38

2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE ..... 40

2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE ..... 40

2.9 CAPITAL PROGRAMME PERFORMANCE ..... 40

2.10 OTHER SUPPORTING DOCUMENTS ..... 43

2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES..... 45

2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION ..... 46

## **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)	815 238 444	850 188 366	597 362 764.93	557 735 463	39 627 301.63	7%	70%
Total Operating Expenditure	553 766 368	811 878 784	586 151 085.91	429 151 392	156 999 693.65	37%	72%
Surplus/(Deficit)	261 472 076	38 309 582	11 211 679.02	128 584 071	-117 372 392.02		

**Operating Revenue Performance**

Total operating revenue generated by the Municipality as at **28 February 2026** is **R597.3 million**, which is **70%** of the approved adjustment operating revenue budget. The **R597.3 million** year to date Actual is **above** the **eight months** baseline projection or year-to-date budget of **R557.7 million**, a variance of **R39.6 million or 7% 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 **R45 million** which is **66%** of the total generated service charges from 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 which is 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 **28 February 2026** is **R586.1 million** which is **72%** of the approved adjustment operating expenditure budget. The **R586.1 million** year to date actual is **above** the **eight months** baseline projection or year-to-date budget of **R429.2 million**, a variance of **R157.2 million or 37% is observed**.

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

Reasons for variances can be attributed to contracted services moving at higher pace, and inventory consumed which are moving at a slower pace than year-to-date budget; debt impairment which has no movement yet. Employee-related cost is moving at higher pace, interest and operational cost 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 RECEIPTS AND EXPENDITURE AS AT 28 FEBRUARY 2026	APPROVED BUDGET	ADJUSTED BUDGET	RECEIPTS	YTD ACTUAL	VARIANCE YTD & ADJUSTED BUDGET	PERCENTAGE SPENT
Municipal Infrastructure Grant (MIG)	268 969 000	268 969 000	245 000 000	179 312 667	89 656 333	67
Regional Bulk Infrastructure (RBIG)	544 478 000	544 478 000	382 700 000	317 612 162	226 865 838	58
Water services infrastructure Grant (WSIG)	100 000 000	100 000 000	70 000 000	58 333 331	41 666 669	58
Indonsa Grant	1 719 000	1 719 000	2 675 000	1 002 750	716 250	58
FMG	1 300 000	1 300 000	1 300 000	840 921	459 079	65
EPWP	6 406 000	6 406 000	4 485 000	4 485 000	1 921 000	70
LGSETA Waste Water Employees	-	165 000	327 606	99 000	-99 000	60
TS_O_M_PG_KZN_CAP_BLD_AVIATION	500 000	500 000	500 000	-	500 000	-
NSF			12 199 851	12 019 000		-
AMAFA			160 000	-		-
Disaster Management Grant			30 000 000			-
	<b>923 372 000.00</b>	<b>923 372 000.00</b>	<b>749 019 851.30</b>	<b>573 605 831.45</b>	<b>361 785 168.55</b>	<b>376.37</b>

## 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	742 877 267	751 083 133	441 583 970.06	497 505 210	-55 921 240.37	-11%	59%
Total Capital Financing	742 877 267	751 083 133	441 583 970.06	497 505 210	-55 921 240.37	-11%	59%

## Grants receipts and expenditure

Total Capital Expenditure as at **28 February 2026** is **R751 million** which is **59%** of the approved adjustment operating expenditure budget of the approved capital budget. The **R751 million** year to date actual is **below** the **eight months** baseline projection or year-to-date budget of **R497.5 million**, a variance of **R55.9 million or 11%**.

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 **67%**, **RBIG** is at **53%**, **WSIG** is at **58%** **RRAMG** is at **58%** and **Indonsa** is at **58%**.

## Financial Position Framework

Summary of Statement of Financial position:

FINANCIAL POSITION	APPROVED BUDGET	ADJUSTED BUDGET	YTD ACTUAL	%
Total current assets	677 146 297	453 458 296	220 419 315.98	49
Total non current assets	5 982 750 926	6 763 428 886	6 469 622 397.08	96
Total current liabilities	406 164 039	658 279 423	680 844 447.49	103
Total non current liabilities	254 145 896	263 525 899	133 480 539.93	51
<b>TOTAL COMMUNITY WEALTH/ EQUITY</b>	<b>4 821 896 212</b>	<b>5 339 107 382</b>	<b>7 504 366 700.48</b>	<b>140.6%</b>

**The current assets** year to date actual is **R220.4 million**, which is **49%** of the approved adjustment budget. **Non - Current assets** year to date actual is **R6.4 billion**, which is **96 %** of the approved adjustment budget. **Current Liabilities** year to date actual is **R680.8 million** which is **103%** of the approved budget. **Non- Current Liabilities** year to date is **R133.4 million** which is **51%** of the approved budget. **Accumulated surplus** year to date actual is **R7.5 billion** which is **140.6%** of the approved adjustment budget.

Current assets amount to **R220.4 million**, included in the current assets is an investment of **R8 million**.

Current liabilities amount to **R133.4 million**, this includes unspent conditional grants amounting to **R545.7 million**.

The Current ratio is **0.32:1 [220.4 million/680.8 million]**, the current ratio norm is **2:1**

The municipality approved the funded budget, in the budget there was inclusion of debt relief from DWS, the main condition was to make sure that the municipality pays the current month expenditure.

Since the signing of agreement, the municipality has started to pay even though there is an issue that DWS does not put all invoices on time in their portal, that results to inconsistent payments.

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) - M08 February

Description	Ref	2024/25		Budget Year 2025/26						
		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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		55 414	63 954	51 217	4 221	34 098	40 088	(5 991)	-15%	51 217
Service charges - Water		18 129	18 494	16 979	1 530	11 434	12 026	(593)	-5%	16 979
Service charges - Waste Water Management										
Service charges - Waste management										
Sale of Goods and Rendering of Services		627	800	1 502	19	895	674	221	33%	1 502
Agency services										
Interest										
Interest earned from Receivables		746	858	648	58	436	530	(94)	-18%	648
Interest from Current and Non Current Assets		8 129	8 000	5 804	427	3 813	4 894	(1 082)	-22%	5 804
Dividends										
Rent on Land										
Rental from Fixed Assets		463	504	482	48	330	332	(2)	-1%	482
Licence and permits		277	295	184	17	124	174	(50)	-29%	184
Special rating levies										
Operational Revenue		1 542	1 344	519	2	214	731	(517)	-71%	519
<b>Non-Exchange Revenue</b>										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits		449	605	258	42	193	334	(141)	-42%	258
Licence and permits										
Transfers and subsidies - Operational		680 583	720 384	772 595	83	545 827	497 952	47 876	10%	772 595
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		1 706								
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>768 065</b>	<b>815 238</b>	<b>850 188</b>	<b>6 447</b>	<b>597 363</b>	<b>557 735</b>	<b>39 627</b>	<b>7%</b>	<b>850 188</b>

The year-to-date actual indicates operating revenue of **R597.3 million** for **February**, The **R597.3 million** year to date actual is **above** the **eight months** baseline projection or year-to-date budget of **R557.7 million**, a variance of **R39.6 million** or **7%** 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 the 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 **R34 million** which is **67 %** of the approved adjustment budget. The **R34 million** year to date actual is **below** the **eight months** baseline projection or year-to-date budget of **R40 million**. A variance of **R5.9 million** or **15%** is observed. the municipality started the process of replacing estimates with prepaid meters, and for the month of February, the municipality have installed More prepaid meters that's why our monthly Actual is **R4.2 million**

#### Service charges – Sanitation revenue

This is the amount billed on customers that are connected to the sewer system, the year-to-date actual is **R11.4 million** which is **67.3%** of the approved adjustment budget. The **R11.4 million**

year to date actual is **below** the **eight months** baseline projection or year-to-date budget of **R12 million**. A variance of **R593 thousand** or **5%** is observed. Sanitation for the period will have an effect since Business have an excess charge and it also affect our sanitation since we have changed billing from estimates to Actual for the month of February.

### **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 **R895 thousands** which is **60%** of the approved adjustment budget. The **R895 thousands** year to date actual is **Above** the **eight months** baseline projection or year-to-date budget of **R674 thousand**. A variance of **R221 thousand** or **33%** is observed.

There was a huge sale of tender documents for the month of **February 2025**.

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

Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is **R436 thousand**, which is **67%** of the approved adjustment budget. The **R436 thousand** year- to-date actual is **below** the **eight months** baseline projection or year-to-date budget of **R530 thousand**. A variance of **R94 thousand** or **18%** is observed.

Reasons for variances can be attributed to businesses' adherence to payment terms; the municipality has implemented stringent measures for the Month of **February since** we have an **Actual of R58 thousand**, we must ensure that 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 **R3.8 million** which is **66%** of the approved adjustment budget. The **R3.8 million** year-to-date actual is **below the eight-month** baseline projection or year-to-date budget of **R4.8 million**. A variance of **R1 million** or **22%** is observed.

The reason for variance can be attributed to the fact that there were some investments which were not matured by the end of the current month.

### **Rent of facilities**

Rental of facilities is amounts billed for office space leased out, the year-to-date actual is **R330 thousand** which is **69%** of the approved adjustment budget. The **R330 thousand** year-to-date actual is **below** the **eight months** baseline projection or year-to-date budget of **R332 thousand**. A variance of **R2 thousand** or **1%** is observed

The municipality will review and reconcile rent with the lease agreements for future forecast. The Rent on Facilities is Fixed

## **Licences and Permits**

Licences and permits year-to-date actual is **R124 thousand** which is **67%** of the approved adjustment budget. The **R124 thousand** year to date actual is **below** the **eight months** baseline projection or year-to-date budget of **R174 thousand**. A variance of **R50 thousand** or **29%** is observed. In the month of February, only health certificates were issued, resulting in a movement of R17 000.

## **Operational revenue**

Operational revenue year-to-date actual is **R214 thousand** which is **R41%** of the approved adjustment budget. the **R214 thousand** year to date actual is **below** the **eight months** baseline projection or year-to-date budget of **R731 thousand**. A variance of **R517 thousands** or **71%** is observed. In the month of February there is a movement of **R2 thousands**.

The variance to this line item can be attributed the non-receipt of Skills Development Refund, Registration Fees, Handling Fees 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 **R193 thousand**, which is **75%** of the approved adjustment budget. The **R193 thousand** year to date is **below** the **eight-months** baseline projection or year-to-date budget of **R334 thousand**. A variance of **R141 thousand** or **42%** is observed, which is a movement of **R42 thousand**.

Reasons for variances highlight an indication that less consumers are illegally connected or an indication that some illegally connected consumers have been 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), 20252; 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 **R545.8 million** which is **71%** of the approved budget. The **R545.8 million** year to date actual is **above** the **eight months** baseline projection or year-to-date budget of **R497.9 million**. A variance of **R47.8 million** or **10%** is observed.

Transfers and subsidies vary according to the approved transfer schedule and cannot be compared to the year-to-date budget. Grants are received in tranches rather than monthly. Grants received to date include Equitable Share, Aviation Grant, LGSETA Grant and the Indonsa Art Centre Grant.

## 1.5. OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2025/26								
		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>Expenditure By Type</b>										
Employee related costs		343 349	302 013	302 098	30 968	241 248	201 360	39 888	20%	302 098
Remuneration of councillors		10 539	11 640	11 640	809	7 008	7 760	(752)	-10%	11 640
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		57 950	10 250	10 045	6 447	331	6 785	(6 454)	-95%	10 045
Debt impairment		30 773	4 000	4 000	-	-	2 667	(2 667)	-100%	4 000
Depreciation and amortisation		120 749	95 000	95 108	9 920	79 415	63 355	16 060	25%	95 108
Interest		18 115	7 575	7 354	850	7 237	4 895	2 342	48%	7 354
Contracted services		276 554	87 677	184 377	17 205	111 271	85 848	25 422	30%	184 377
Transfers and subsidies		9 064	-	2 251	-	2 251	450	1 801	400%	2 251
Irrecoverable debts written off		2 724	-	-	-	-	-	-	-	-
Operational costs		335 445	35 611	195 006	15 202	137 389	56 030	81 359	145%	195 006
Losses on Disposal of Assets		6	-	-	-	-	-	-	-	-
Other Losses		272	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 205 541</b>	<b>553 766</b>	<b>811 879</b>	<b>81 401</b>	<b>586 151</b>	<b>429 151</b>	<b>157 000</b>	<b>37%</b>	<b>811 879</b>

The year-to-date actuals indicate spending of **R586.1 million** for **eight months**, which is **72%** of the approved operating expenditure budget. The **R589.1 million** year to date actual is **above** the **eight months** baseline projection or year-to-date budget of **R429.1 million**, a variance of **R157 million** or less than **37%** 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 **R241.2 million** which is **80%** of the approved adjustment budget. The **R241.2 million** year to date actual is **above** the **eight-month** baseline projection or year-to-date budget of **R201.3 million**. A variance of **R39.8 million** or **20%** is observed. The expenditure for the month is **R30.9 million**.

The municipality need to pay more attention to keep the salaries within the municipality's budget.

### Remuneration of Councillors

Remuneration of Councilors is paid for councilors allowances, service-related benefits and contributions. The year-to-date actual is **R7 million** which is **60%** of the approved adjustment budget. The **R7 million** year-to-date actual is **below** the **eight-months** baseline projection or year-to-date budget of **R7.7 million**. A variance of **R752 thousand** or **10%** is observed. The Expenditure for the Month is **R809 thousand**.

### 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 **R331 thousand** which is **3.30%** of the approved adjustment budget. The **R331 thousand** year to date actual is **below** the **eight-months** baseline projection or year-to-date budget of **R6.7 million**. A variance of **R6.4 million** or **95%** is observed. The Expenditure for the Month is **R6.4 million**. There was correction of previously transactions incorrectly recoded.

### **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 **R79.4 million** which is **84%** of the approved adjustment budget. The **R79.4 million** year-to-date actual **is above** the **eight-month** baseline projection or year-to-date budget of **R63.3 million**. A variance of **16 million** or **25%** is observed. The movement for the month is **R9.9 million**.

### **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 **R7.2 million** which is **98%** of the approved adjustment budget. The **R7.2 million** year-to-date actual is **above** the **eight-month** baseline projection or year-to-date budget of **R4.8 million**. A variance of **R2.3 million** or **48%** is observed. The movement for the month is **R850 thousand** resulting from interest on loan.

### **Contracted services**

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R111.2 million** which is **R60%** of the approved adjustment budget. The **R111.2 million** year to date actual is **above** the **eight-month** baseline projection or year-to-date budget of **R85.8 million**. A variance of **R25.4 million** or **30%** is observed. The movement for the month is **R17.2 million**, the major movements are noted in water tankers, Security services & Bulk maintenance.

### **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 year-to-date actual is **R2.2 million** which is

**100%** of the approved adjustment budget of **R2.2 million**, the **R2.2 million** year to date actual is **above** the **eight months** baseline projection or year-to-date budget of **R450 thousand**. A variance of **R1.8 million** is observed. Or **R400%**

### Operational cost

Operational costs are all other expenditure not classified above. The year-to-date actual is **R137.3 million** which is **71%** of the approved adjustment budget. the **R137.3 million** year-to-date actual is **above the eight months** baseline projection or year-to-date budget of **R56 million**. A variance of **R81.3 million** or **145%** is observed. The movement for the month is **R15.2 million**. Major movements are from Eskom, Phone Fax Telegraph & Telex, Fine Breach of Contract, Audit Cost: External, Cash Discount:Edumbe, Software Licences & wet fuel.

### 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)	1 300 000	1 300 000	840 920.98	866 664	-25 743.02	-3%	65%
EPWP Incentive	6 406 000	6 406 000	4 485 000.00	4 270 664	214 336.00	5%	70%
Art centre Subsisies (Indonsa Grant)	1 719 000	2 675 000	56 206.00	1 002 750	-946 544.00	-94%	2%
Aviation Grant	500 000	500 000	-	291 667	-291 666.67	-100%	0%
LG SETA	99 606	327 606.00	99 000.00	100 937	-1 936.65	-2%	30%
Disaster Management Grant	7 125 285	37 125 285	7 023 097.73	9 958 492	-2 935 393.92	-29%	19%
<b>Total Operating Grant Expenditure</b>	<b>17 149 891.00</b>	<b>48 333 891.00</b>	<b>12 504 224.71</b>	<b>16 491 172.97</b>	<b>-3 986 948.26</b>	<b>-24%</b>	<b>26%</b>

**FMG 65%**, **EPWP Incentive 70%**, **Art center subsidies (Indonsa Grant) 2%** **LG SETA 30%** and **Aviation Grant 0%**

### Grants Rollovers

ROLLED OVER GRANTS FROM 2024/2025	APPROVED ROLLOVER	ADJUSTED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %
TSUCM_COGTA BOREHOLES:OPEN/B	1 445 896	1 445 896	1 206 955.59	-	1 206 955.59	0.83
Disaster Management Grant	7 125 285	37 125 285	6 107 042	3 886 519	2 220 522	86%
<b>Total Operating Grant Expenditure</b>	<b>8 571 181</b>	<b>38 571 181</b>	<b>7 313 997</b>	<b>3 886 519</b>	<b>3 427 478</b>	<b>169%</b>

**COGTA Boreholes Grant 83%** and **Disaster Management Grant 86%**

# Summary of Revenue and Operational Expenditure Performance

## DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity								-		
Service charges - Water		55 414	63 954	51 217	4 221	34 098	40 088	(5 991)	-15%	51 217
Service charges - Waste Water Management		18 129	18 494	16 979	1 530	11 434	12 026	(593)	-5%	16 979
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		627	800	1 502	19	895	674	221	33%	1 502
Agency services								-		
Interest								-		
Interest earned from Receivables		746	858	648	58	436	530	(94)	-18%	648
Interest from Current and Non Current Assets		8 129	8 000	5 804	427	3 813	4 894	(1 082)	-22%	5 804
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		463	504	482	48	330	332	(2)	-1%	482
Licence and permits		277	295	184	17	124	174	(50)	-29%	184
Special rating levies								-		
Operational Revenue		1 542	1 344	519	2	214	731	(517)	-71%	519
<b>Non-Exchange Revenue</b>										
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		
Fines, penalties and forfeits		449	605	258	42	193	334	(141)	-42%	258
Licence and permits								-		
Transfers and subsidies - Operational		680 583	720 384	772 595	83	545 827	497 952	47 876	10%	772 595
Interest		-	-	-	-	-	-	-		
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		
Gains on disposal of Assets		-	-	-	-	-	-	-		
Other Gains		1 706	-	-	-	-	-	-		
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>768 065</b>	<b>815 238</b>	<b>850 188</b>	<b>6 447</b>	<b>597 363</b>	<b>557 735</b>	<b>39 627</b>	<b>7%</b>	<b>850 188</b>
<b>Expenditure By Type</b>										
Employee related costs		343 349	302 013	302 098	30 968	241 248	201 360	39 888	20%	302 098
Remuneration of councillors		10 539	11 640	11 640	809	7 008	7 760	(752)	-10%	11 640
Bulk purchases - electricity		-	-	-	-	-	-	-		
Inventory consumed		57 950	10 250	10 045	6 447	331	6 785	(6 454)	-95%	10 045
Debt impairment		30 773	4 000	4 000	-	-	2 667	(2 667)	-100%	4 000
Depreciation and amortisation		120 749	95 000	95 108	9 920	79 415	63 355	16 060	25%	95 108
Interest		18 115	7 575	7 354	850	7 237	4 895	2 342	48%	7 354
Contracted services		276 554	87 677	184 377	17 205	111 271	85 848	25 422	30%	184 377
Transfers and subsidies		9 064	-	2 251	-	2 251	450	1 801	400%	2 251
Irrecoverable debts written off		2 724	-	-	-	-	-	-		
Operational costs		335 445	35 611	195 006	15 202	137 389	56 030	81 359	145%	195 006
Losses on Disposal of Assets		6	-	-	-	-	-	-		
Other Losses		272	-	-	-	-	-	-		
<b>Total Expenditure</b>		<b>1 205 541</b>	<b>553 766</b>	<b>811 879</b>	<b>81 401</b>	<b>586 151</b>	<b>429 151</b>	<b>157 000</b>	<b>37%</b>	<b>811 879</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		851 477	916 219	917 665	23 794	526 100	611 102	(85 001)	(0)	917 665
Transfers and subsidies - capital (in-kind)		8	-	-	-	-	-	-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Income Tax								-		
<b>Surplus/(Deficit) after income tax</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
<b>Surplus/ (Deficit) for the year</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>

## 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 VARIENCE %	YTD ACTUAL EXPENDITURE %
Total Capital Expenditure	742 877 267	751 083 133	441 583 970.06	497 505 210	-55 921 240.37	-11%	59%
Total Capital Financing	742 877 267	751 083 133	441 583 970.06	497 505 210	-55 921 240.37	-11%	59%

The capital expenditure amounts to **R441.5 million**, which is **59%** of the capital approved adjustment budget, after a period of **eight months**.

# Capital budget summary

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		511	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	15 670	668	4 936	12 947	(8 010)	-62%	15 670
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	511	-	15 670	668	4 936	12 947	(8 010)	-62%	15 670
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		37	-	-	-	-	-	-	-	-
Vote 03 - Finance		164	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	87	174	-	-	101	(101)	-100%	174
Vote 05 - Planning & Wsa		732 582	742 790	728 566	18 990	436 647	484 457	(47 809)	-10%	728 566
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		48 200	-	6 673	-	-	-	-	-	6 673
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	780 983	742 877	735 413	18 990	436 647	484 558	(47 911)	-10%	735 413
<b>Total Capital Expenditure</b>		<b>781 494</b>	<b>742 877</b>	<b>751 083</b>	<b>19 658</b>	<b>441 584</b>	<b>497 505</b>	<b>(55 921)</b>	<b>-11%</b>	<b>751 083</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		712	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		712	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	87	174	-	-	101	(101)	-100%	174
Community and social services		-	87	174	-	-	101	(101)	-100%	174
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		61	2 410	2 410	-	1 295	1 607	(312)	-19%	2 410
Planning and development		61	2 410	2 410	-	1 295	1 607	(312)	-19%	2 410
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		780 722	740 380	748 499	19 658	440 289	495 797	(55 507)	-11%	748 499
Energy sources		-	-	-	-	-	-	-	-	-
Water management		780 722	740 380	748 499	19 658	440 289	495 797	(55 507)	-11%	748 499
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>781 494</b>	<b>742 877</b>	<b>751 083</b>	<b>19 658</b>	<b>441 584</b>	<b>497 505</b>	<b>(55 921)</b>	<b>-11%</b>	<b>751 083</b>
<b>Funded by:</b>										
National Government		732 522	742 790	742 790	18 608	440 534	497 115	(56 580)	-11%	742 790
Provincial Government		-	87	1 620	1 050	1 050	391	659	169%	1 620
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		732 522	742 877	744 410	19 658	441 584	497 505	(55 921)	-11%	744 410
<b>Borrowing</b>	6	48 200	-	6 673	-	-	-	-	-	6 673
<b>Internally generated funds</b>		772	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		<b>781 494</b>	<b>742 877</b>	<b>751 083</b>	<b>19 658</b>	<b>441 584</b>	<b>497 505</b>	<b>(55 921)</b>	<b>-11%</b>	<b>751 083</b>

## Governance and administration

The municipality did not budget for Governance and administration.

## 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 **eight months** baseline projection or year-to-date budget of **R101 thousand**. A variance of **R101 thousand** or **100%** is observed.

## Economic and environmental services

Economic and environmental services year-to-date actual is **R1.2 million** which is **54%** of the approved adjustment budget. the **R1.2 million** year to date actual is **below eight-month** baseline projection or year-to-date budget of **R1.6 million**. A variance of **R312 thousand** or **19%** is observed.

## Trading services

Trading services year-to-date actual is **R440.2 million** which is **59%** of the approved adjustment budget. the **R440.2 million** year-to-date actual is **below** the **eight months** baseline projection or year-to-date budget of **R495.7 million**. A variance of **R55.5 million** or **11%** 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)	233 886 088.00	233 886 088.00	158 066 303.59	155 924 059	2 142 244.92	1%	68%
Regional Bulk Infrastructure (RBIG)	473 459 130	473 459 130	265 416 508.69	315 639 420	-50 222 911.60	-16%	56%
Water services infrastructure Grant (WSIG)	86 956 522	86 956 522	35 503 353.43	57 971 014	-22 467 661.06	-39%	41%
Rural Roads Asset Managemnt Systems Grant	2 410 435	1 614 783	1 294 613.61	1 076 522	218 091.87	20%	80%
Art centre Subsisies (Indonsa Grant)	86 957	173 914	-	115 942	-115 942.35	-100%	0%
BOREHOLE INTERVENTION PROGRAMME		1 257 301	1 049 526.60	-	1 049 526.60	0%	83%
BACKUP GENERATOR		6 673 013	-	-	-	0%	0%
<b>Total Operating Expenditure</b>	<b>796 799 132</b>	<b>804 020 750</b>	<b>461 330 306</b>	<b>530 726 958</b>	<b>-69 396 652</b>	<b>-13%</b>	<b>57%</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)	268 969 000	268 969 001	181 736 879.80	179 312 667	2 424 212.33	1%	68%
Regional Bulk Infrastructure (RBIG)	544 478 000	544 478 000	303 172 686.15	317 612 162	-14 439 475.85	-5%	55.7%
Water services infrastructure Grant (WSIG)	100 000 000	100 000 000	39 702 031.23	58 333 331	-18 631 299.77	-32%	40%
Rural Roads Asset Managemnt Systems Grant	2 772 000	2 772 000	1 488 805.65	1 617 000	-128 194.35	-8%	54%
Indonsa Grant	100 001	200 001	64 636.90	50 725	13 911.98	27%	32%
BOREHOLE INTERVENTION PROGRAMME		1 445 896	-	-	-	0%	0%
BACKUP GENERATOR		7 673 965	-	-	-	0%	0%
<b>Total Capital Grant Expenditure</b>	<b>916 319 001</b>	<b>925 538 863</b>	<b>526 165 040</b>	<b>556 925 885</b>	<b>-30 760 846</b>	<b>-6%</b>	<b>57%</b>

Overall capital grant expenditure is sitting at **57%** of the approved capital budget, **MIG** is sitting at **68%**, **RBIG** at **55%**, **WSIG** at **40%**, **RAMS** at **54%** and **Indonsa Grant 32%**

## **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 **2025/2026** 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 - M08 February

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	73 543	82 448	68 196	5 751	45 531	52 115	(6 583)	-13%	68 196
Investment revenue	8 129	8 000	5 804	427	3 813	4 894	(1 082)	-22%	5 804
Transfers and subsidies - Operational	680 583	720 384	772 595	83	545 827	497 952	47 876	0	772 595
Other own revenue	5 810	4 406	3 593	187	2 192	2 775	(583)	-21%	3 593
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>768 065</b>	<b>815 238</b>	<b>850 188</b>	<b>6 447</b>	<b>597 363</b>	<b>557 735</b>	<b>39 627</b>	<b>7%</b>	<b>850 188</b>
Employee costs	343 349	302 013	302 098	30 968	241 248	201 360	39 888	20%	302 098
Remuneration of Councillors	10 539	11 640	11 640	809	7 008	7 760	(752)	-10%	11 640
Depreciation and amortisation	120 749	95 000	95 108	9 920	79 415	63 355	16 060	25%	95 108
Interest	18 115	7 575	7 354	850	7 237	4 895	2 342	48%	7 354
Inventory consumed and bulk purchases	57 950	10 250	10 045	6 447	331	6 785	(6 454)	-95%	10 045
Transfers and subsidies	9 064	-	2 251	-	2 251	450	1 801	400%	2 251
Other expenditure	645 775	127 288	383 382	32 407	248 660	144 545	104 115	72%	383 382
<b>Total Expenditure</b>	<b>1 205 541</b>	<b>553 766</b>	<b>811 879</b>	<b>81 401</b>	<b>586 151</b>	<b>429 151</b>	<b>157 000</b>	<b>37%</b>	<b>811 879</b>
<b>Surplus/(Deficit)</b>	<b>(437 476)</b>	<b>261 472</b>	<b>38 310</b>	<b>(74 953)</b>	<b>11 212</b>	<b>128 584</b>	<b>(117 372)</b>	<b>-91%</b>	<b>38 310</b>
Transfers and subsidies - capital (monetary)	851 477	916 219	917 665	23 794	526 100	611 102	##	-14%	917 665
Transfers and subsidies - capital (in-kind)	8	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>-27%</b>	<b>955 974</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>-27%</b>	<b>955 974</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>781 494</b>	<b>742 877</b>	<b>751 083</b>	<b>19 658</b>	<b>441 584</b>	<b>497 505</b>	<b>(55 921)</b>	<b>-11%</b>	<b>751 083</b>
Capital transfers recognised	732 522	742 877	744 410	19 658	441 584	497 505	(55 921)	-11%	744 410
Borrowing	48 200	-	6 673	-	-	-	-	-	6 673
Internally generated funds	772	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>781 494</b>	<b>742 877</b>	<b>751 083</b>	<b>19 658</b>	<b>441 584</b>	<b>497 505</b>	<b>(55 921)</b>	<b>-11%</b>	<b>751 083</b>
<b>Financial position</b>									
Total current assets	169 182	677 146	453 458	-	220 419	-	-	-	453 458
Total non current assets	6 107 453	5 982 751	6 763 429	-	6 469 622	-	-	-	6 763 429
Total current liabilities	811 917	406 164	658 279	-	680 844	-	-	-	658 279
Total non current liabilities	126 218	254 146	263 526	-	133 481	-	-	-	263 526
Community wealth/Equity	<b>5 644 524</b>	<b>4 821 896</b>	<b>5 339 107</b>	-	<b>5 874 898</b>	-	-	-	<b>5 339 107</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 817 051	1 250 945	1 025 833	-	1 263 026	683 889	(579 138)	-85%	1 025 833
Net cash from (used) investing	(780 983)	(854 309)	(862 515)	-	(421 926)	(575 010)	(153 083)	27%	(862 515)
Net cash from (used) financing	(18 304)	(17 712)	(17 712)	-	(9 050)	(11 808)	(2 758)	23%	(17 712)
<b>Cash/cash equivalents at the month/year end</b>	<b>2 074 834</b>	<b>367 748</b>	<b>168 710</b>	<b>855 153</b>	<b>855 153</b>	<b>120 174</b>	<b>(734 979)</b>	<b>-612%</b>	<b>168 710</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 714	4 928	4 025	4 209	4 346	4 095	26 270	237 856	292 443
<b>Creditors Age Analysis</b>									
Total Creditors	5 176	35	2 456	2 051	11 563	3 270	13 339	-	37 890

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	Budget Year 2025/26								
		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>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		685 556	722 663	733 524	613	539 621	488 321	51 301	11%	733 524
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		685 556	722 663	733 524	613	539 621	488 321	51 301	11%	733 524
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 874	2 118	40 856	27	7 256	12 040	(4 784)	-40%	40 856
Community and social services		2 578	1 719	40 671	10	7 132	11 817	(4 685)	-40%	40 671
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		296	399	184	17	124	223	(99)	-44%	184
<i>Economic and environmental services</i>		1 857	2 772	2 772	-	1 489	1 848	(359)	-19%	2 772
Planning and development		1 857	2 772	2 772	-	1 489	1 848	(359)	-19%	2 772
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		929 225	1 003 344	990 117	29 601	575 047	666 251	(91 203)	-14%	990 117
Energy sources		-	-	-	-	-	-	-	-	-
Water management		910 913	984 607	973 053	28 064	563 556	654 094	(90 537)	-14%	973 053
Waste water management		18 312	18 738	17 064	1 537	11 491	12 157	(666)	-5%	17 064
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	38	560	584	0	49	378	(329)	-87%	584
<b>Total Revenue - Functional</b>	2	1 619 550	1 731 457	1 767 853	30 242	1 123 463	1 168 837	(45 374)	-4%	1 767 853
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		427 073	157 805	305 454	23 549	201 042	139 690	61 352	44%	305 454
Executive and council		136 913	32 580	93 417	3 828	28 462	33 918	(5 456)	-16%	93 417
Finance and administration		231 687	114 888	176 730	14 782	133 845	94 123	39 722	42%	176 730
Internal audit		58 473	10 338	35 307	4 939	38 735	11 650	27 086	232%	35 307
<i>Community and public safety</i>		28 017	26 183	67 602	2 297	25 351	29 165	(3 814)	-13%	67 602
Community and social services		9 732	13 973	55 279	680	13 897	21 003	(7 105)	-34%	55 279
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		7 663	-	51	725	4 652	10	4 642	45537%	51
Housing		-	-	-	-	-	-	-	-	-
Health		10 622	12 210	12 272	893	6 802	8 153	(1 350)	-17%	12 272
<i>Economic and environmental services</i>		23 672	20 747	21 292	2 067	15 296	13 940	1 356	10%	21 292
Planning and development		23 672	20 747	21 292	2 067	15 296	13 940	1 356	10%	21 292
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		717 699	339 990	408 489	52 765	338 528	240 328	98 201	41%	408 489
Energy sources		-	-	-	-	-	-	-	-	-
Water management		701 701	326 178	397 423	51 944	331 642	233 064	98 578	42%	397 423
Waste water management		15 997	13 812	11 066	841	6 906	7 264	(358)	-5%	11 066
Waste management		-	-	-	(20)	(20)	-	(20)	#DIV/0!	-
<i>Other</i>		9 079	9 041	9 042	723	5 933	6 028	(95)	-2%	9 042
<b>Total Expenditure - Functional</b>	3	1 205 541	553 766	811 879	81 401	586 151	429 151	157 000	37%	811 879
<b>Surplus/ (Deficit) for the year</b>		414 009	1 177 691	955 974	(51 159)	537 312	739 686	(202 374)	-0.273594	955 974

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

Table C2 is a view of the actual financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional and the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on table C4.

**DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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>										
Vote 01 - Council	1	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		1 279	977	13 538	2	308	7 537	(7 229)	-95.9%	13 538
Vote 03 - Finance		684 315	722 246	720 570	612	539 363	481 162	58 201	12.1%	720 570
Vote 04 - Community Development		2 874	2 118	40 856	27	7 256	12 040	(4 784)	-39.7%	40 856
Vote 05 - Planning & Wsa		856 704	922 625	924 071	23 794	530 585	615 372	(84 787)	-13.8%	924 071
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		56 066	64 754	51 754	4 270	34 460	40 569	(6 109)	-15.1%	51 754
Vote 09 - Waste Water		18 312	18 738	17 064	1 537	11 491	12 157	(666)	-5.5%	17 064
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 619 550</b>	<b>1 731 457</b>	<b>1 767 853</b>	<b>30 242</b>	<b>1 123 463</b>	<b>1 168 837</b>	<b>(45 374)</b>	<b>-3.9%</b>	<b>1 767 853</b>
<b>Expenditure by Vote</b>										
Vote 01 - Council	1	149 244	39 008	101 127	4 261	33 302	38 462	(5 160)	-13.4%	101 127
Vote 02 - Corporate Services		196 754	70 945	143 577	15 650	130 189	66 747	63 442	95.0%	143 577
Vote 03 - Finance		73 332	45 795	58 520	3 801	38 667	33 075	5 592	16.9%	58 520
Vote 04 - Community Development		59 143	49 235	90 991	4 247	39 514	44 601	(5 086)	-11.4%	90 991
Vote 05 - Planning & Wsa		33 818	75 338	75 781	4 071	34 244	50 314	(16 070)	-31.9%	75 781
Vote 06 - Technical Services		4 208	6 413	6 503	1 088	6 481	4 294	2 188	51.0%	6 503
Vote 07 - Water Purification		53 728	48 672	49 133	4 726	38 053	32 541	5 512	16.9%	49 133
Vote 08 - Water Distribution		619 316	204 548	275 180	42 734	258 814	151 854	106 960	70.4%	275 180
Vote 09 - Waste Water		15 997	13 812	11 066	821	6 887	7 264	(377)	-5.2%	11 066
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 205 541</b>	<b>553 766</b>	<b>811 879</b>	<b>81 401</b>	<b>586 151</b>	<b>429 151</b>	<b>157 000</b>	<b>36.6%</b>	<b>811 879</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>-27.4%</b>	<b>955 974</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) - M08 February

Description	Ref	Budget Year 2025/26								
		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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity										
Service charges - Water		55 414	63 954	51 217	4 221	34 098	40 088	(5 991)	-15%	51 217
Service charges - Waste Water Management		18 129	18 494	16 979	1 530	11 434	12 026	(593)	-5%	16 979
Service charges - Waste management										
Sale of Goods and Rendering of Services		627	800	1 502	19	895	674	221	33%	1 502
Agency services										
Interest										
Interest earned from Receivables		746	858	648	58	436	530	(94)	-18%	648
Interest from Current and Non Current Assets		8 129	8 000	5 804	427	3 813	4 894	(1 082)	-22%	5 804
Dividends										
Rent on Land										
Rental from Fixed Assets		463	504	482	48	330	332	(2)	-1%	482
Licence and permits		277	295	184	17	124	174	(50)	-29%	184
Special rating levies										
Operational Revenue		1 542	1 344	519	2	214	731	(517)	-71%	519
<b>Non-Exchange Revenue</b>										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits		449	605	258	42	193	334	(141)	-42%	258
Licence and permits										
Transfers and subsidies - Operational		680 583	720 384	772 595	83	545 827	497 952	47 876	10%	772 595
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		1 706								
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>768 065</b>	<b>815 238</b>	<b>850 188</b>	<b>6 447</b>	<b>597 363</b>	<b>557 735</b>	<b>39 627</b>	<b>7%</b>	<b>850 188</b>
<b>Expenditure By Type</b>										
Employee related costs		343 349	302 013	302 098	30 968	241 248	201 360	39 888	20%	302 098
Remuneration of councillors		10 539	11 640	11 640	809	7 008	7 760	(752)	-10%	11 640
Bulk purchases - electricity										
Inventory consumed		57 950	10 250	10 045	6 447	331	6 785	(6 454)	-95%	10 045
Debt impairment		30 773	4 000	4 000			2 667	(2 667)	-100%	4 000
Depreciation and amortisation		120 749	95 000	95 108	9 920	79 415	63 355	16 060	25%	95 108
Interest		18 115	7 575	7 354	850	7 237	4 895	2 342	48%	7 354
Contracted services		276 554	87 677	184 377	17 205	111 271	85 848	25 422	30%	184 377
Transfers and subsidies		9 064		2 251		2 251	450	1 801	400%	2 251
Irrecoverable debts written off		2 724								
Operational costs		335 445	35 611	195 006	15 202	137 389	56 030	81 359	145%	195 006
Losses on Disposal of Assets		6								
Other Losses		272								
<b>Total Expenditure</b>		<b>1 205 541</b>	<b>553 766</b>	<b>811 879</b>	<b>81 401</b>	<b>586 151</b>	<b>429 151</b>	<b>157 000</b>	<b>37%</b>	<b>811 879</b>
<b>Surplus/(Deficit)</b>		<b>(437 476)</b>	<b>261 472</b>	<b>38 310</b>	<b>(74 953)</b>	<b>11 212</b>	<b>128 584</b>	<b>(117 372)</b>	<b>(0)</b>	<b>38 310</b>
Transfers and subsidies - capital (monetary allocations)		851 477	916 219	917 665	23 794	526 100	611 102	(85 001)	(0)	917 665
Transfers and subsidies - capital (in-kind)		8								
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>414 009</b>	<b>1 177 691</b>	<b>955 974</b>	<b>(51 159)</b>	<b>537 312</b>	<b>739 686</b>	<b>(202 374)</b>	<b>(0)</b>	<b>955 974</b>

**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) - M08 February

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 03 - Finance		511	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	15 670	668	4 936	12 947	(8 010)	-62%	15 670
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	511	-	15 670	668	4 936	12 947	(8 010)	-62%	15 670
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		37	-	-	-	-	-	-	-	-
Vote 03 - Finance		164	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	87	174	-	-	101	(101)	-100%	174
Vote 05 - Planning & Wsa		732 582	742 790	728 566	18 990	436 647	484 457	(47 809)	-10%	728 566
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		48 200	-	6 673	-	-	-	-	-	6 673
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	780 983	742 877	735 413	18 990	436 647	484 558	(47 911)	-10%	735 413
<b>Total Capital Expenditure</b>		781 494	742 877	751 083	19 658	441 584	497 505	(55 921)	-11%	751 083
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		712	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		712	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	87	174	-	-	101	(101)	-100%	174
Community and social services		-	87	174	-	-	101	(101)	-100%	174
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		61	2 410	2 410	-	1 295	1 607	(312)	-19%	2 410
Planning and development		61	2 410	2 410	-	1 295	1 607	(312)	-19%	2 410
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		780 722	740 380	748 499	19 658	440 289	495 797	(55 507)	-11%	748 499
Energy sources		-	-	-	-	-	-	-	-	-
Water management		780 722	740 380	748 499	19 658	440 289	495 797	(55 507)	-11%	748 499
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	781 494	742 877	751 083	19 658	441 584	497 505	(55 921)	-11%	751 083
<b>Funded by:</b>										
National Government		732 522	742 790	742 790	18 608	440 534	497 115	(56 580)	-11%	742 790
Provincial Government		-	87	1 620	1 050	1 050	391	659	169%	1 620
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		732 522	742 877	744 410	19 658	441 584	497 505	(55 921)	-11%	744 410
<b>Borrowing</b>	6	48 200	-	6 673	-	-	-	-	-	6 673
<b>Internally generated funds</b>		772	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		781 494	742 877	751 083	19 658	441 584	497 505	(55 921)	-11%	751 083

**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 - M08 February**

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		23 103	479 180	280 363	51 419	280 363
Trade and other receivables from exchange transactions		16 131	99 976	43 150	34 450	43 150
Receivables from non-exchange transactions		1 012	5 696	1 012	589	1 012
Current portion of non-current receivables		–	–	–	–	–
Inventory		3 013	3 966	3 013	29 917	3 013
VAT		99 253	64 744	99 250	77 723	99 250
Other current assets		26 669	23 584	26 669	26 321	26 669
<b>Total current assets</b>		<b>169 182</b>	<b>677 146</b>	<b>453 458</b>	<b>220 419</b>	<b>453 458</b>
<b>Non current assets</b>						
Investments						
Investment property						
Property, plant and equipment		6 099 628	5 974 921	6 755 609	6 461 802	6 755 609
Biological assets						
Living and non-living resources						
Heritage assets		7 817	7 817	7 817	7 817	7 817
Intangible assets		8	3	3	3	3
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		1	10	1	1	1
<b>Total non current assets</b>		<b>6 107 453</b>	<b>5 982 751</b>	<b>6 763 429</b>	<b>6 469 622</b>	<b>6 763 429</b>
<b>TOTAL ASSETS</b>		<b>6 276 635</b>	<b>6 659 897</b>	<b>7 216 887</b>	<b>6 690 042</b>	<b>7 216 887</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		17 903	18 318	17 508	8 778	17 508
Consumer deposits		3 372	3 463	3 372	3 387	3 372
Trade and other payables from exchange transactions		741 413	345 272	600 898	412 996	600 898
Trade and other payables from non-exchange transactions		9 219	1 446	(0)	212 356	(0)
Provision		37 937	27 940	30 937	37 937	30 937
VAT		2 073	9 725	5 565	5 391	5 565
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>811 917</b>	<b>406 164</b>	<b>658 279</b>	<b>680 844</b>	<b>658 279</b>
<b>Non current liabilities</b>						
Financial liabilities		75 704	59 706	65 567	82 967	65 567
Provision		50 514	51 070	57 514	50 514	57 514
Long term portion of trade payables		–	143 370	140 445	–	140 445
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>126 218</b>	<b>254 146</b>	<b>263 526</b>	<b>133 481</b>	<b>263 526</b>
<b>TOTAL LIABILITIES</b>		<b>938 135</b>	<b>660 310</b>	<b>921 805</b>	<b>814 325</b>	<b>921 805</b>
<b>NET ASSETS</b>	2	<b>5 338 500</b>	<b>5 999 587</b>	<b>6 295 082</b>	<b>5 875 717</b>	<b>6 295 082</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		5 644 524	4 821 896	5 339 107	5 874 898	5 339 107
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>5 644 524</b>	<b>4 821 896</b>	<b>5 339 107</b>	<b>5 874 898</b>	<b>5 339 107</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 and Cash Equivalents**

Cash and cash Equivalents balance as at **28 February 2026** indicates a Bank balance of **R43.4 million**

### **Call Investments Deposits**

Call investments as at **28 February 2026** is **R8 million**.

### **Consumer debtors**

Consumer debtors include debtors from water, sanitation services and rental of facilities, the balance for the reporting period is **R34.4 million**. Debtors age analysis as per section 2.1 debtors' analysis is **R292.4 million**. Consumer debtors' amount to **R292.4 million** and **R2.2 million** is for shared services cast in Other Debtors.

Gross Consumer debtors	R294.4 million
Less Impairment	(R259.9 million)
<b>Net Consumer Debtors</b>	<b>R34.4 million</b>

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

Water Debtors	R23.2 million
Sanitation Debtors	R5.7 million
Property Rentals Debtors	R574.5 thousand
Other Consumer debtors	R561 thousand
Receivables from non-exchange	R4.9 million
<b>Total</b>	<b>R34.4 million</b>

#### ➤ **Water Debtors**

Net Water debtors after considering provision for bad debts amount to **R23.2 million**.  
Water debtors amount owed by consumers for water services billed.

Gross Water Debtors	R229.2 million
Less Impairment	(R206 million)
<b>Net Water Debtors</b>	<b>R23.2 million</b>

#### ➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R5.6 million**.  
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R58.3 million
Less Impairment	(R52.7 million)
<b>Net Sanitation Debtors</b>	<b>R5.6 million</b>

➤ **Property Rentals Debtors**

These debtors accumulated from property rentals amounted to **R36. thousand**

Property Rental	R437.8 thousand
Less Impairment	(R400.8 thousand)
<b>Net Property rental</b>	<b>R36 thousand</b>

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R561 thousand**, these are sundry debtors.

Gross Other Debtors	R1.3 million
Less Impairment	(R829.8 thousand)
<b>Net Other Debtors</b>	<b>R561 thousand</b>

➤ **Other receivables from exchange**

<b>Opening Balance</b>	<b>R4.9 million</b>
Other receivables from exchange: collections	R4 thousand
Less Impairment	(R0)
Net other receivables from exchange	<b>R4.9 million</b>

**Classification of Consumer Debtors per Customer group**

Households	R228.2 million
Commercial/Businesses	R 21 million
Organs of State (excl shared services of R3.3 mill)	R 43.1 million
<b>Total</b>	<b>R292.4 million</b>

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

Gross Households debtors	R292.4 million
Commercial/Businesses	R 21 million
Less Impairment	(R259.9 million)
<b>Net Household debtors</b>	<b>R53.4 million</b>

## Receivables from non – exchange

### Fruitless expenditure

Amount to be recovered amounting to **R589 thousand** resulted from a claim of standing time and amount that is still to be recovered from fraudulently withdrawal from municipality bank account.

### Inventory

The current level of inventory is **R29.9 million**. Inventories include water stock and consumable stores.

### VAT Receivable

VAT Receivable amounts to **R77.7 million**, this is the amount raised when input VAT is recognized as less output VAT collected as VAT reconciliation.

### Other debtors

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R26.3 million**.

Deposits Made	R26.2 million
Refunds & under/over banking	R5 thousand
Overpayment/Accrued income/UIFW	R873 thousand
Operating lease	R8 thousand
Salary Advance	R14 thousand
Insurance claims	R284.7 thousand
<b>Total</b>	<b>R26.3 million</b>

#### ➤ Deposits Made

Deposits made amount to **R26.3 million**, this amount includes Eskom deposits and Stowell Deposits.

Eskom Deposits	R26 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 **R5 thousand**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking.

➤ **Operating lease and Insurance claim**

Operating lease amounts to **R8 thousand and** Insurance claim amounts to **R284 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 **R6.4 billion**

<b>Opening balance</b>	<b>R6 billion</b>
Additions	R421.9 million
Depreciation	(R0)
<b>Closing Balance</b>	<b>R6.4 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 **R3 thousand**

Opening balance	<b>R3 thousand</b>
Additions	R 0
Depreciation	(R)
Closing Balance	<b>R3 thousand</b>

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

Other non-current assets amount to **R1 thousand**.

## **CURRENT LIABILITIES**

### **Financial Liabilities**

This is the current portion of the long-term loan repayment and finance lease agreement. The current balance owed amount to **R82.9 million**.

Current portion of Long Term Loan	R81.7 million
Current portion of Finance lease BCX	R154.4 thousand
<b>Total Financial liabilities</b>	<b>R82.9 million</b>

### **Consumer dépositions**

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 **R412.9 million**.

Trade Creditors	R103.4 million
Retention	R134 million
Department of Water & Sanitation	R91.4 million
Employee related cost	R0 million
Advance Payments	R1.8 million
Salary Suspense Accounts	R5 Rands
Eskom	R3 million
Other Suspense	R13 thousand
Unpaid cheques	R6 thousand
Refund	R5 thousand
Over/Under Banking	R953 Rands
Inventory	R313 thousand
Other Creditors	R571 thousand
Fleet Horizon	R9.9 Million
WSSA	R67.4 million
<b>Closing Balance</b>	<b>R412.9 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 **R212.3 million**.

### **Current Provision**

Current provisions amount to **R37.9 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)	R1.1 million
Long service awards and Bonus	R7.9 million
Leave Provision	R28.8 million

### **VAT Payables**

VAT payable amount to **R5.3 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 **R82.9 million**.

Long term loan	R81.7 million
Operating lease LUMD	R1 million
Operating lease long term BCX	R154.4 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 **R50.5 million**, this provision is for post-retirement benefit (Medical aid) and Long Service award.

Post Retirement benefit (Medical aid)	R34.9 million
Long Service award	R15.5 million

#### **Accumulated surplus**

Accumulated surplus is the net worth of the Municipality, sitting at **R5.8 billion**

## 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.

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2025/26								
		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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		42 771	58 477	50 914	-	26 065	33 942	(7 877)	-23%	50 914
Other revenue		1 568 934	126 002	164 795	-	1 003 906	109 863	894 042	814%	164 795
Transfers and Subsidies - Operational		729 726	720 384	764 091	-	554 263	509 394	44 870	9%	764 091
Transfers and Subsidies - Capital		851 477	916 219	916 219	-	699 640	610 813	88 827	15%	916 219
Interest		5 345	8 516	6 203	-	3 496	4 135	(639)	-15%	6 203
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(381 202)	(578 653)	(873 799)	-	(1 024 344)	(582 533)	441 812	-76%	(873 799)
Interest								-		
Transfers and Subsidies		-	-	(2 589)	-	-	(1 726)	(1 726)	100%	(2 589)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 817 051</b>	<b>1 250 945</b>	<b>1 025 833</b>	<b>-</b>	<b>1 263 026</b>	<b>683 889</b>	<b>(579 138)</b>	<b>-85%</b>	<b>1 025 833</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(780 983)	(854 309)	(862 515)	-	(421 926)	(575 010)	(153 083)	27%	(862 515)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(780 983)</b>	<b>(854 309)</b>	<b>(862 515)</b>	<b>-</b>	<b>(421 926)</b>	<b>(575 010)</b>	<b>(153 083)</b>	<b>27%</b>	<b>(862 515)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		511	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(8)	-	-	-	12	-	12	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(18 807)	(17 712)	(17 712)	-	(9 062)	(11 808)	(2 746)	23%	(17 712)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(18 304)</b>	<b>(17 712)</b>	<b>(17 712)</b>	<b>-</b>	<b>(9 050)</b>	<b>(11 808)</b>	<b>(2 758)</b>	<b>23%</b>	<b>(17 712)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2 017 763</b>	<b>378 924</b>	<b>145 607</b>	<b>-</b>	<b>832 051</b>	<b>97 071</b>			<b>145 607</b>
Cash/cash equivalents at beginning:		57 071	(11 176)	23 103	855 153	23 103	23 103			23 103
Cash/cash equivalents at month/year end:		2 074 834	367 748	168 710	855 153	855 153	120 174			168 710

## CASHFLOW FROM OPERATING ACTIVITIES

### Service charges

The Municipality has budgeted to collect **R50.9 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 **R26.9 million** to date. This is **51%** of budgeted collection and **89%** 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 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.

### 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 **R554.2 million**. This amount includes Aviation Strategy Equitable share and Art Centre Subsidy which were received thus far under Transfers and subsidies – Operational.

Equitable share	R296.02 million
Indonsa Grant	R2.3 million
LG SETA	R99 thousand
Aviation Grant	R1 million
NSF	R12 million
<b>TOTAL</b>	<b>R554.2 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 **R699.6 million**. This amount includes MIG, RBIG and WSIG which were received thus far under Transfers and subsidies - Capital.

Regional Infrastructure Grant	R382.7 million
Municipal Infrastructure Grant	R245 million
Water Services Infrastructure Grant	R70 million
Rural Road Asset Management Systems Grant	R1.9 million
<b>TOTAL</b>	<b>R699.6 million</b>

### **Interest**

Interest on the investment budget is **R3.4 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 **R58 thousand**. Interest in investment revenue on table C4 is **R3.8 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 **R421.9 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 **R51.4 million** in the financial position but in the cash flow, it is **R855.1 million**.

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 28 February 2026

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

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 027	3 808	2 985	3 232	3 137	3 180	20 819	184 857	227 046	215 226	-	206 027
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	1 545	1 047	963	900	924	830	4 666	47 307	58 180	54 626	-	52 703
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	12	12	12	12	12	69	324	460	430	-	401
Interest on Arrear Debtor Accounts	1810	58	57	57	57	57	58	337	1 510	2 191	2 019	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	79	4	8	7	215	15	379	3 858	4 565	4 474	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>6 714</b>	<b>4 928</b>	<b>4 025</b>	<b>4 209</b>	<b>4 346</b>	<b>4 095</b>	<b>26 270</b>	<b>237 856</b>	<b>292 443</b>	<b>276 775</b>	<b>-</b>	<b>259 131</b>
<b>2024/25 - totals only</b>		<b>17410970</b>	<b>6423257</b>	<b>6358505</b>	<b>5881218</b>	<b>5002257</b>	<b>20185860</b>	<b>30045038</b>	<b>194698103</b>	<b>286 005</b>	<b>255 812</b>	<b>0</b>	<b>191133050</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 423	1 133	757	841	829	676	5 467	31 018	43 144	38 831	-	-
Commercial	2300	1 095	555	448	469	429	415	2 612	14 993	21 018	18 919	-	-
Households	2400	3 196	3 240	2 821	2 898	3 087	3 004	18 191	191 845	228 282	219 025	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 714</b>	<b>4 928</b>	<b>4 025</b>	<b>4 209</b>	<b>4 346</b>	<b>4 095</b>	<b>26 270</b>	<b>237 856</b>	<b>292 443</b>	<b>276 775</b>	<b>-</b>	<b>-</b>

Total debtors' amount to **R292.4 million**, the debtors over 90 days amount to **R276.7 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 28 February 2026

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

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	5 176	35	2 456	2 051	11 563	3 270	13 339	-	37 890	239 478
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 176</b>	<b>35</b>	<b>2 456</b>	<b>2 051</b>	<b>11 563</b>	<b>3 270</b>	<b>13 339</b>	<b>-</b>	<b>37 890</b>	<b>239 478</b>

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 28 February 2026

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February 2026

Investments by maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>		<b>Yrs/Months</b>												
<b>Municipality</b>														
ABSA - 9378134528		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	02 August 2025	-	57 750.00	-	9 000	9 058
ABSA - 9373372771		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	15 August 2025	9 000 000.00	628 833.33		98 000	107 629
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	26 August 2025	107 000 000.00			40 000	147 000
ABSA - 9373372771		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	30 September 2025				50 000	50 000
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	09 October 2025	60 000.00			60	120
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	10 October 2025	50 000.00			50	100
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	23 October 2025	20 000.00			20	40
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	24 November 2025	35 000 000.00				
ABSA - 9400175919		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	25 November 2025	2 000 000.00	16 876.71			
STANDARD-348465874		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	19 December 2025	30 000.00				
STANDARD-348465874		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	20 December 2025	30 000.00				
STANDARD-348465875		1	Investment Tracker	Yes	Variable Interest Rate	0.077	0	N/A	21 December 2025	30 000.00				
<b>Municipality sub-total</b>										-	491 000 000.00	-	8 000	8 000
<b>Entities</b>														-
<b>Entities sub-total</b>										-	-	-	-	-
<b>TOTAL INVESTMENTS A</b>	<b>2</b>									-	491 000 000.00	-	8 000	8 000

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		678 574	718 165	725 290	70	545 120	422 096	123 023	29.1%	725 290
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		670 187	710 459	710 459	-	532 844	414 434	118 410	28.6%	710 459
Expanded Public Works Programme Integrated Grant		5 227	6 406	6 406	-	4 485	3 737	748	20.0%	6 406
Local Government Financial Management Grant		1 200	1 300	1 300	70	768	758	9	1.2%	1 300
Municipal Disaster Relief Grant		1 960	-	7 125	-	7 023	3 167	3 856	121.8%	7 125
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 285	2 219	3 375	240	526	1 728	(1 202)	-69.6%	3 375
Capacity Building and Other Grants		1 285	2 219	3 375	240	526	1 728	(1 202)	-69.6%	3 375
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		724	-	12 299	(12 019)	99	5 466	(5 367)	-98.2%	12 299
Electricity Distribution Industry Holdings		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		724	-	100	-	99	44	55	123.6%	100
National Skills Fund		(0)	-	12 200	(12 019)	-	5 422	(5 422)	-100.0%	12 200
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	680 583	720 384	740 965	(11 710)	545 744	429 291	116 454	27.1%	740 965
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		851 477	916 219	916 219	106 421	502 306	534 461	(32 155)	-6.0%	916 219
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		262 939	268 969	268 969	32 941	172 667	156 899	15 769	10.1%	268 969
Regional Bulk Infrastructure Grant		431 247	544 478	544 478	63 569	289 434	317 612	(28 178)	-8.9%	544 478
Rural Road Asset Management Systems Grant		1 857	2 772	2 772	1 489	1 489	1 617	(128)	-7.9%	2 772
Water Services Infrastructure Grant		155 434	100 000	100 000	8 423	38 716	58 333	(19 617)	-33.6%	100 000
<b>Provincial Government:</b>		-	-	1 446	-	-	-	-	-	1 446
Infrastructure Grant		-	-	1 446	-	-	-	-	-	1 446
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		8	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Unspecified		8	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	851 485	916 219	917 665	106 421	502 306	534 461	(32 155)	-6.0%	917 665
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 532 068	1 636 603	1 658 630	94 712	1 048 051	963 752	84 299	8.7%	1 658 630

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 - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		1 060 068	461 848	705 779	71 972	508 483	359 796	148 687	41.3%	705 779
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		1 038 088	400 220	606 884	69 628	475 418	308 148	167 270	54.3%	606 884
Expanded Public Works Programme Integrated Grant		5 227	6 406	6 468	-	6 406	4 283	2 123	49.6%	6 468
Local Government Financial Management Grant		1 189	1 300	1 380	72	806	883	(77)	-8.7%	1 380
Municipal Disaster Relief Grant		1 704	-	37 125	-	6 107	10 534	(4 427)	-42.0%	37 125
Municipal Infrastructure Grant		12 233	53 922	53 922	2 273	19 746	35 948	(16 202)	-45.1%	53 922
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		9	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		1 618	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		618	2 119	3 846	3	102	2 075	(1 973)	-95.1%	3 846
Capacity Building and Other Grants		618	2 119	3 846	3	102	2 075	(1 973)	-95.1%	3 846
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		724	-	12 527	(228)	305	7 429	(7 123)	-95.9%	12 527
Electricity Distribution Industry Holdings		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		724	-	328	-	99	109	(10)	-9.2%	328
National Skills Fund		-	-	12 200	(228)	206	7 320	(7 113)	-97.2%	12 200
<b>Total operating expenditure of Transfers and Grants:</b>		1 061 410	463 967	722 153	71 747	508 891	369 300	139 591	37.8%	722 153
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		732 522	742 790	742 790	18 608	440 534	497 115	(56 580)	-11.4%	742 790
Municipal Infrastructure Grant		218 473	179 964	179 964	5 044	138 320	121 897	16 423	13.5%	179 964
Regional Bulk Infrastructure Grant		377 830	473 459	473 459	12 039	265 417	315 639	(50 223)	-15.9%	473 459
Rural Road Asset Management Systems Grant		-	2 410	2 410	-	1 295	1 607	(312)	-19.4%	2 410
Water Services Infrastructure Grant		136 219	86 957	86 957	1 525	35 503	57 971	(22 468)	-38.8%	86 957
<b>Provincial Government:</b>		-	87	1 620	1 050	1 050	391	659	168.7%	1 620
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	87	1 620	1 050	1 050	391	659	168.7%	1 620
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		732 522	742 877	744 410	19 658	441 584	497 505	(55 921)	-11.2%	744 410
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1 793 931	1 206 844	1 466 563	91 405	950 475	866 805	83 670	9.7%	1 466 563

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		588	-	-	48	395	-	395	#DIV/0!	-
Medical Aid Contributions		58	-	-	6	73	-	73	#DIV/0!	-
Motor Vehicle Allowance		2 322	2 257	2 257	179	1 557	1 505	53	3%	2 257
Cellphone Allowance		781	778	778	58	496	518	(23)	-4%	778
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6 789	8 605	8 605	518	4 488	5 737	(1 249)	-22%	8 605
<b>Sub Total - Councillors</b>		<b>10 539</b>	<b>11 640</b>	<b>11 640</b>	<b>809</b>	<b>7 008</b>	<b>7 760</b>	<b>(752)</b>	<b>-10%</b>	<b>11 640</b>
% increase	4		10.4%	10.4%						10.4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7 612	7 986	7 986	536	4 912	5 324	(412)	-8%	7 986
Pension and UIF Contributions		275	275	275	18	144	184	(40)	-22%	275
Medical Aid Contributions		97	71	71	6	48	47	0	1%	71
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		628	381	381	-	-	254	(254)	-100%	381
Motor Vehicle Allowance		1 981	1 934	1 934	136	1 240	1 289	(49)	-4%	1 934
Cellphone Allowance		284	277	277	20	178	185	(7)	-4%	277
Housing Allowances		13	14	14	1	9	9	(0)	0%	14
Other benefits and allowances		263	249	249	17	198	166	32	19%	249
Payments in lieu of leave		-	-	-	251	251	-	251	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		20	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>11 173</b>	<b>11 188</b>	<b>11 188</b>	<b>986</b>	<b>6 980</b>	<b>7 459</b>	<b>(479)</b>	<b>-6%</b>	<b>11 188</b>
% increase	4		0.1%	0.1%						0.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		217 141	193 530	193 614	19 741	156 704	129 037	27 667	21%	193 614
Pension and UIF Contributions		30 151	32 031	32 032	2 878	22 194	21 355	839	4%	32 032
Medical Aid Contributions		18 984	19 155	19 155	1 872	14 054	12 770	1 283	10%	19 155
Overtime		10 127	5 314	5 314	982	6 575	3 542	3 032	86%	5 314
Performance Bonus		14 860	15 389	15 389	624	9 773	10 260	(487)	-5%	15 389
Motor Vehicle Allowance		23 937	22 652	22 652	2 350	17 551	15 101	2 449	16%	22 652
Cellphone Allowance		861	827	827	75	595	552	44	8%	827
Housing Allowances		1 750	1 772	1 772	150	1 192	1 181	10	1%	1 772
Other benefits and allowances		3 899	155	155	323	2 121	103	2 017	1950%	155
Payments in lieu of leave		5 645	-	-	239	1 282	-	1 282	#DIV/0!	-
Long service awards		1 961	-	-	388	1 536	-	1 536	#DIV/0!	-
Post-retirement benefit obligations		1 899	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		961	-	-	359	694	-	694	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>332 176</b>	<b>290 825</b>	<b>290 910</b>	<b>29 982</b>	<b>234 268</b>	<b>193 902</b>	<b>40 367</b>	<b>21%</b>	<b>290 910</b>
% increase	4		-12.4%	-12.4%						-12.4%
<b>Total Parent Municipality</b>		<b>353 888</b>	<b>313 653</b>	<b>313 738</b>	<b>31 777</b>	<b>248 257</b>	<b>209 121</b>	<b>39 136</b>	<b>19%</b>	<b>313 738</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 - M08 February

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates																
Service charges - Electricity revenue																
Service charges - Water revenue		1 927	2 564	2 862	2 974	3 526	1 891	3 343	-	3 125	3 125	3 125	9 034	37 495	46 390	48 432
Service charges - Waste Water Management		733	929	1 082	1 103	1 222	749	1 160	-	1 118	1 118	1 118	3 085	13 418	14 777	15 427
Service charges - Waste Mangement																
Rental of facilities and equipment		41	40	40	40	40	50	40	-	86	86	86	488	1 037	580	580
Interest earned - external investments		-	552	582	246	882	118	1 006	-	484	484	484	967	5 804	8 368	8 736
Interest earned - outstanding debtors		21	22	12	14	19	13	9	-	33	33	33	189	399	540	563
Dividends received																
Fines, penalties and forfeits		85	25	14	11	8	3	3	-	21	21	21	43	258	633	661
Licences and permits		29	17	14	12	16	7	12	-	15	15	15	31	184	308	322
Agency services																
Transfers and Subsidies - Operational		298 080	15 102	-	1 536	2 883	237 163	(500)	-	63 674	63 674	63 674	18 804	764 091	757 969	792 384
Other revenue		153 072	31 983	62 669	150 257	316 080	161 451	127 846	-	13 610	13 610	13 610	(880 871)	163 315	131 585	154 075
<b>Cash Receipts by Source</b>		<b>453 989</b>	<b>51 233</b>	<b>67 276</b>	<b>156 193</b>	<b>324 676</b>	<b>401 445</b>	<b>132 919</b>	<b>-</b>	<b>82 167</b>	<b>82 167</b>	<b>82 167</b>	<b>(848 229)</b>	<b>986 002</b>	<b>961 150</b>	<b>1 021 179</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		138 000	217 700	81 000	31 940	165 000	66 000	-	-	76 352	76 352	76 352	(12 476)	916 219	756 953	800 198
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 000
Short term loans																
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(4)	0	1	0	15	-	-	-	-	(12)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	26 382	18 518	18 518	18 518	41 839	123 776	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>591 989</b>	<b>268 933</b>	<b>148 272</b>	<b>188 133</b>	<b>489 677</b>	<b>467 445</b>	<b>132 934</b>	<b>26 382</b>	<b>177 037</b>	<b>177 037</b>	<b>177 037</b>	<b>(818 878)</b>	<b>2 025 997</b>	<b>1 718 103</b>	<b>1 825 377</b>
<b>Cash Payments by Type</b>																
Employee related costs		31 133	31 157	31 664	30 803	30 642	31 157	32 224	-	25 175	25 175	25 175	7 794	302 098	315 906	329 805
Remuneration of councillors		899	908	976	874	1 022	1 034	970	-	970	970	970	2 048	11 640	12 176	12 711
Interest																
Bulk purchases - Electricity		23 855	3 627	12 967	58 694	7 218	13 843	9 515	-	-	-	-	(129 718)	-	-	-
Acquisitions - water & other inventory		-	1 559	5 183	423	4 853	1 820	6 824	-	963	963	963	(11 998)	11 552	12 311	12 835
Contracted services		(4 648)	(27 782)	(6 675)	(55 000)	(83 257)	(8 115)	(66 192)	-	27 027	27 027	27 027	494 912	324 324	172 013	187 345
Transfers and subsidies - other municipalities																
Transfers and subsidies - other		-	-	-	-	-	-	-	-	216	216	216	1 942	2 589	-	-
Other expenditure		220 420	102 347	74 771	70 983	165 916	146 771	109 776	-	18 682	18 682	18 682	(722 846)	224 184	42 736	44 569
<b>Cash Payments by Type</b>		<b>271 658</b>	<b>111 816</b>	<b>118 886</b>	<b>106 777</b>	<b>126 394</b>	<b>186 510</b>	<b>93 115</b>	<b>-</b>	<b>73 032</b>	<b>73 032</b>	<b>73 032</b>	<b>(357 866)</b>	<b>876 388</b>	<b>555 142</b>	<b>587 266</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		51 836	34 131	35 136	73 570	108 576	27 358	91 319	-	71 876	71 876	71 876	224 960	862 515	747 707	803 584
Repayment of borrowing		-	63	190	-	-	8 746	63	-	1 476	1 476	1 476	4 222	17 712	17 712	17 712
Other Cash Flows/Payments		-	602	315	1 649	3 803	1 536	1 283	-	-	-	-	(9 188)	-	-	-
<b>Total Cash Payments by Type</b>		<b>323 493</b>	<b>146 612</b>	<b>154 526</b>	<b>181 997</b>	<b>238 773</b>	<b>224 151</b>	<b>185 781</b>	<b>-</b>	<b>146 385</b>	<b>146 385</b>	<b>146 385</b>	<b>(137 872)</b>	<b>1 756 614</b>	<b>1 320 561</b>	<b>1 408 561</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>268 495</b>	<b>122 321</b>	<b>(6 254)</b>	<b>6 137</b>	<b>250 904</b>	<b>243 294</b>	<b>(52 846)</b>	<b>26 382</b>	<b>30 652</b>	<b>30 652</b>	<b>30 652</b>	<b>(681 006)</b>	<b>269 383</b>	<b>397 542</b>	<b>416 816</b>
Cash/cash equivalents at the monthly/year beginning:		23 103	291 598	413 919	407 664	413 801	664 705	908 000	855 153	881 535	912 188	942 840	973 492	23 103	292 486	690 028
Cash/cash equivalents at the monthly/year end:		291 598	413 919	407 664	413 801	664 705	908 000	855 153	881 535	912 188	942 840	973 492	292 486	292 486	690 028	1 106 844

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

DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue</b>			
	Service charges – Water revenue	15%	This is the amounts billed on customers for water used, the year-to-date actual is R34 million which is 67 % of the approved adjustment budget. The R34 million year to date actual is below the eight months baseline projection or year-to-date budget of R40 million. A variance of R5.9 million or 15% is observed. the municipality started the process of replacing estimates with prepaid meters, and for the month of February, the municipality have installed More prepaid meters that's why our monthly Actual is R4.2 million	the municipality started the process of replacing estimates with prepaid meters, and for the month of December
	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 R11.4 million which is 67.3% of the approved adjustment budget. The R11.4 million year to date actual is below the eight months baseline projection or year-to-date budget of R12 million. A variance of R593 thousand or 5% is observed. Sanitation for the period will have an effect since Business have an excess charge and it also affect our sanitation since we have changed billing from estimates to Actual for the month of February.	
	Sale of goods and rendering of service	33%	This is the amount on sale of goods and rendering of services, the year-to-date actual is R895 thousands which is 60% of the approved adjustment budget. The R895 thousands year to date actual is Above the eight months baseline projection or year-to-date budget of R674 thousand. A variance of R221 thousand or 33% is observed. There was a huge sale of lender documents for the month of February 2025	
	Interest earned - outstanding debtors	15%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears. The year-to-date actual is R436 thousand, which is 67% of the approved adjustment budget. The R436 thousand year-to-date actual is below the eight months baseline projection or year-to-date budget of R530 thousand. A variance of R94 thousand or 18% is observed. Reasons for variances can be attributed to businesses' adherence to payment terms; the municipality has implemented stringent measures for the Month of February since we have an Actual of R58 thousand, we must ensure that businesses Pay on time	we must ensure that businesses Pay on time
	Interest on investment	22%	Interest on investment is interest received when the Municipality makes cash investments, the year-to-date actual is R3.8 million which is 66% of the approved adjustment budget. The R3.8 million year-to-date actual is below the eight-month baseline projection or year-to-date budget of R4.8 million. A variance of R1 million or 22% is observed. The reason for variance can be attributed to the fact that there were some investments which were not matured by the end of the reporting period.	The reason for variance can be attributed to the fact that there were some investments which were not matured by the end of the reporting period.
	Rent of facilities	1%	Rental of facilities is amounts billed for office space leased out, the year-to-date actual is R330 thousand which is 69% of the approved adjustment budget. The R330 thousand year-to-date actual is below the eight months baseline projection or year-to-date budget of R332 thousand. A variance of R2 thousand or 1% is observed The municipality will review and reconcile rent with the lease agreements for future forecast. The Rent on Facilities is Fixed	
	Licences and Permits	29%	Licences and permits year-to-date actual is R124 thousand which is 67% of the approved adjustment budget. the R124 thousand year to date actual is below the eight months baseline projection or year-to-date budget of R174 thousand. A variance of R50 thousand or 29% is observed. In the Month of February there were only health certificate issued, which is a movement of R17 thousand.	
	Operational revenue	71%	Operational revenue year-to-date actual is R214 thousand which is R41% of the approved adjustment budget. the R214 thousand year to date actual is below the eight months baseline projection or year-to-date budget of R731 thousand. A variance of R517 thousands or 71% is observed. The variance to this line item can be attributed to the non-receipt of Skills Development Refund, Registration Fees, Handling Fees which is not benchmarked by year to date.	
	Fines, penalties, and forfeits	42%	Fines, penalties, and forfeits Fines, penalties, and forfeits are mainly amounts charged on illegal connections. The year-to-date actual is R193 thousand, which is 75% of the approved adjustment budget. The R193 thousand year to date is below the eight-months baseline projection or year-to-date budget of R334 thousand. A variance of R141 thousand or 42% is observed, which is a movement of R42 thousand.	Municipality must keep up the disconnection of illegal connections.
	Transfers and subsidies	27%	Transfers and subsidies year to date actual is R545.8 million which is 71% of the approved budget. The R545.8 million year to date actual is above the eight months baseline projection or year-to-date budget of R497.9 million. A variance of R47.8 million or 10% is observed	

DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	<u>Expenditure By Type</u>			
	Employee Related Costs	20%	Employee related costs are amounts paid for salaries, allowances, service-related benefits and contributions. The year-to-date actual is R241.2 million which is 80% of the approved adjustment budget. The R241.2 million year to date actual is above the eight-month baseline projection or year-to-date budget of R201.3 million. A variance of R39.8 million or 20% is observed. The expenditure for the month is R30.9 million	
	Remuneration of Councilors	10%	Remuneration of Councilors is paid for councilors allowances, service-related benefits and contributions. The year-to-date actual is R7 million which is 60% of the approved adjustment budget. The R7 million year-to-date actual is below the eight-months baseline projection or year-to-date budget of R7.7 million. A variance of R752 thousand or 10% is observed. The Expenditure for the Month is R809 thousand.	
	Inventory Consumed	95%	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 R331 thousand which is 3.30% of the approved adjustment budget. The R331 thousand year to date actual is below the eight-months baseline projection or year-to-date budget of R6.7 million. A variance of R6.4 million or 95% is observed. The Expenditure for the Month is R6.4 million.	
	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	25%	This is a non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R79.4 million which is 84% of the approved adjustment budget. The R79.4 million year-to-date actual is above the eight-month baseline projection or year-to-date budget of R63.3 million. A variance of 16 million or 25% is observed. The movement for the month is R9.9 million.	
	Finance charges	48%	Finance charges are amounts for interest paid on overdue accounts, interest on loan and finance lease for laptops. The year-to-date actual is R7.2 million which is 98% of the approved adjustment budget. The R7.2 million year-to-date actual is above the eight-month baseline projection or year-to-date budget of R4.8 million. A variance of R2.3 million or 48% is observed. The movement for the month is R850 thousand resulting from interest on loan.	
	Contracted services	30%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R111.2 million which is R60% of the approved adjustment budget. The R111.2 million year to date actual is above the eight-month baseline projection or year-to-date budget of R85.8 million. A variance of R25.4 million or 30% is observed. The movement for the month is R17.2 million, the major movements are noted in water tankers, Security services & Bulk maintenance.	
	Transfers and subsidies paid.	400%	Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support SMMES, and co-operatives year-to-date actual is R2.2 million which is 100% of the approved adjustment budget of R2.2 million, the R2.2 million year to date actual is above the eight months baseline projection or year-to-date budget of R450 thousand. A variance of R1.8 million is observed. Or R400%	
	Operational costs	145%	Operational costs are all other expenditure not classified above. The year-to-date actual is R137.3 million which is 71% of the approved adjustment budget. the R137.3 million year-to-date actual is above the eight months baseline projection or year-to-date budget of R56 million. A variance of R81.3 million or 145% is observed. The movement for the month is R15.2 million. Major movements are from Eskom & wetfuel	

**DC26 Zululand - Supporting Table SC1 Material variance explanations - M08 February**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	<b>Capital Expenditure</b>			
	Governance and administration		The municipality did not budget for Governance and administration.	
	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 eight months baseline projection or year-to-date budget of R101 thousand. A variance of R101 thousand or 100% is observed.	
	Economic and environmental services	19%	Economic and environmental services year-to-date actual is R1.2 million which is 54% of the approved adjustment budget. The R1.2 million year-to-date actual is below eight-month baseline projection or year-to-date budget of R1.6 million. A variance of R312 thousand or 19% is observed.	
	Trading services	11%	Trading services year-to-date actual is R440.2 million which is 59% of the approved adjustment budget. The R440.2 million year-to-date actual is below the eight months baseline projection or year-to-date budget of R495.7 million. A variance of R55.5 million or 11% is observed.	

**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 - M08 February

Month	2024/25				Budget Year 2025/26				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	93 315	61 906	61 906	51 836	51 836	61 906	10 071	16.3%	7%
August	64 218	64 068	64 068	34 131	34 131	125 974	91 843	72.9%	5%
September	59 111	64 068	64 068	35 136	35 136	190 042	154 906	81.5%	5%
October	74 889	61 426	61 426	73 570	73 570	251 468	177 898	70.7%	10%
November	54 560	61 437	61 437	108 576	108 576	312 905	204 328	65.3%	14%
December	68 273	61 437	61 437	27 358	27 358	374 342	346 984	92.7%	4%
January	-	61 437	61 437	91 319	91 319	435 779	344 460	79.0%	12%
February	14 786	61 726	61 726	19 658	19 658	497 505	477 848	96.0%	3%
March	32 878	63 394	63 394	-	-	560 900	560 900	100.0%	0%
April	181 413	63 394	63 394	-	-	624 294	624 294	100.0%	-
May	79 738	63 394	63 394	-	-	687 689	687 689	100.0%	-
June	28 731	63 394	63 394	-	-	751 083	751 083	100.0%	-
<b>Total Capital expenditure</b>	<b>751 911</b>	<b>751 083</b>	<b>751 083</b>	<b>441 584</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 - M08 February

Description	Ref	Budget Year 2025/26								
		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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		732 522	742 790	744 236	19 658	441 584	497 404	55 820	11.2%	744 236
Roads Infrastructure		-	2 410	2 410	-	1 295	1 607	312	19.4%	2 410
Roads		-	2 410	2 410	-	1 295	1 607	312	19.4%	2 410
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		732 522	740 380	741 826	19 658	440 289	495 797	55 507	11.2%	741 826
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		32 532	28 016	38 523	1 050	27 074	26 175	(899)	-3.4%	38 523
Reservoirs		3 379	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		136 848	101 224	83 024	5 011	64 051	59 658	(4 394)	-7.4%	83 024
Bulk Mains		526 548	568 552	568 752	13 597	302 929	379 146	76 216	20.1%	568 752
Distribution		33 215	31 526	51 526	-	46 234	29 589	(16 646)	-56.3%	51 526
Distribution Points		-	11 061	-	-	-	1 229	1 229	100.0%	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		735	-	-	-	-	-	-	-	-
Computer Equipment		735	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		37	-	-	-	-	-	-	-	-
Furniture and Office Equipment		37	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		48 200	87	6 847	-	-	101	101	100.0%	6 847
Machinery and Equipment		48 200	87	6 847	-	-	101	101	100.0%	6 847
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<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		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	781 494	742 877	751 083	19 658	441 584	497 505	55 921	11.2%	751 083

## Expenditure on Repairs and Maintenance by Asset class

DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		169 973	45 389	89 810	8 492	42 221	41 886	(335)	-0.8%	89 810
Roads Infrastructure		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		169 973	45 389	89 810	8 492	42 221	41 886	(335)	-0.8%	89 810
<i>Bulk Mains</i>		64 246	30 389	63 247	-	15 658	29 573	13 916	47.1%	63 247
<i>Distribution Points</i>		105 727	15 000	26 563	8 492	26 563	12 313	(14 250)	-115.7%	26 563
Sanitation Infrastructure		-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
<b>Community Assets</b>		435	-	-	-	-	-	-		-
Community Facilities		435	-	-	-	-	-	-		-
<i>Airports</i>		435	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
<b>Other assets</b>		62	-	-	-	-	-	-		-
Operational Buildings		62	-	-	-	-	-	-		-
<i>Municipal Offices</i>		62	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	200	200	-	-	133	133	100.0%	200
Furniture and Office Equipment		-	200	200	-	-	133	133	100.0%	200
<b>Machinery and Equipment</b>		-	-	38	-	38	8	(30)	-400.0%	38
Machinery and Equipment		-	-	38	-	38	8	(30)	-400.0%	38
<b>Transport Assets</b>		10 988	-	5 241	48	5 289	1 048	(4 241)	-404.6%	5 241
Transport Assets		10 988	-	5 241	48	5 289	1 048	(4 241)	-404.6%	5 241
<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		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	181 458	45 589	95 289	8 540	47 548	43 075	(4 473)	-10.4%	95 289

# Depreciation by Asset class

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		111 632	85 014	84 879	9 375	75 023	56 649	(18 374)	-32.4%	84 879
Roads Infrastructure		—	762	—	—	—	356	356	100.0%	—
Roads		—	762	—	—	—	356	356	100.0%	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	39	—	—	—	18	18	100.0%	—
LV Networks		—	39	—	—	—	18	18	100.0%	—
Water Supply Infrastructure		110 950	81 842	82 065	9 264	74 137	54 606	(19 531)	-35.8%	82 065
Dams and Weirs		1 968	2 959	1 956	162	1 303	1 772	469	26.5%	1 956
Boreholes		1 833	500	1 745	144	1 162	562	(579)	-99.5%	1 745
Reservoirs		9 438	7 438	7 437	777	6 212	4 959	(1 254)	-25.3%	7 437
Pump Stations		6 613	4 729	4 729	552	4 416	3 153	(1 263)	-40.1%	4 729
Water Treatment Works		7 419	7 037	7 037	622	4 977	4 691	(286)	-6.1%	7 037
Bulk Mains		56 690	36 425	36 425	4 852	38 816	24 283	(14 532)	-59.8%	36 425
Distribution		26 914	22 668	22 668	2 150	17 206	15 112	(2 094)	-13.9%	22 668
PRV Stations		75	86	68	5	45	54	9	15.8%	68
Sanitation Infrastructure		683	2 371	2 815	111	886	1 669	783	46.9%	2 815
Pump Station		203	205	203	17	136	136	1	0.4%	203
Reticulation		(311)	1 824	1 821	28	224	1 215	992	81.6%	1 821
Waste Water Treatment Works		790	342	790	66	527	318	(209)	-65.8%	790
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Community Assets</b>		1 210	995	1 210	101	807	664	(142)	-21.4%	1 210
Community Facilities		1 075	660	1 075	90	717	523	(194)	-37.0%	1 075
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Purfs		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		344	—	344	29	229	69	(160)	-233.3%	344
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		731	660	731	61	488	454	(33)	-7.3%	731
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		135	244	135	11	90	141	51	36.3%	135
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		135	244	135	11	90	141	51	36.3%	135
Capital Spares		—	—	—	—	—	—	—	—	—
<b>Heritage assets</b>		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
<b>Other assets</b>		1 246	1 451	1 752	138	1 102	1 027	(75)	-7.3%	1 752
Operational Buildings		1 246	1 451	1 752	138	1 102	1 027	(75)	-7.3%	1 752
Municipal Offices		1 246	1 394	1 695	138	1 102	990	(113)	-11.4%	1 695
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	57	57	—	—	38	38	100.0%	57
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>		20	21	25	0	5	15	10	68.3%	25
Licences and Rights		20	21	25	0	5	15	10	68.3%	25
Computer Software and Applications		18	21	25	0	5	15	10	68.3%	25
Unspecified		2	—	—	—	—	—	—	—	—
<b>Computer Equipment</b>		1 368	1 046	1 699	105	844	828	(17)	-2.0%	1 699
Computer Equipment		1 368	1 046	1 699	105	844	828	(17)	-2.0%	1 699
<b>Furniture and Office Equipment</b>		556	609	548	29	243	394	150	38.2%	548
Furniture and Office Equipment		556	609	548	29	243	394	150	38.2%	548
<b>Machinery and Equipment</b>		1 818	388	507	57	456	283	(174)	-61.5%	507
Machinery and Equipment		1 818	388	507	57	456	283	(174)	-61.5%	507
<b>Transport Assets</b>		2 898	5 568	4 487	115	934	3 496	2 562	73.3%	4 487
Transport Assets		2 898	5 568	4 487	115	934	3 496	2 562	73.3%	4 487
<b>Land</b>		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
<b>Living resources</b>		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
<b>Total Depreciation</b>	1	120 749	95 000	95 108	9 920	79 415	63 355	(16 060)	-25.3%	95 108

## **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, **S.P. Mosia**, Acting Municipal Manager of Zululand District Municipality, hereby certify that the Monthly Budget Statement has been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act.



S.P. Mosia

Acting Municipal Manager

Zululand District Municipality (DC26)

Date: 13/03/2026