

**ZULULAND DISTRICT MUNICIPALITY**



**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

**31 DECEMBER 2023**

**MFMA S72 REPORT**

**2023/2024 FINANCIAL YEAR**

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MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 DECEMBER 2023  
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN  
ANNUAL REPORT 2023/2024

## **1.1 MAYOR`S REPORT**

### **MID-YEAR REPORT FOR THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, HIS WORSHIP DT BUTHELEZI**

To be attached



## **1.2 RESOLUTIONS**

### **RECOMMENDED THAT:**

1. The Mid-Year Budget and Performance Assessment report be adopted.
2. Based on the Assessment by the accounting Officer on the performance of the Municipality in the first half of the financial year, it is recommended that the adjustment budget be drafted for council consideration.

## 1.3 EXUCUTIVE SUMMARY

### BUDGET PERFORMANCE ANALYSIS

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

#### Summary Statement of Financial Performance

	APPROVED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Revenue By Source (Excluding Capital Transfers)	718 247 500	564 404 541	381 092 205	183 312 336	48%	79%
Total Operating Expenditure	722 102 135	440 375 955	387 247 004	53 128 951	14%	61%
Surplus/(Deficit)	-3 854 635	124 028 586	-6 154 800	130 183 385		

#### Operating revenue Performance

Total operating revenue generated by the Municipality as at **31 December 2023** is **R564.4 million** which is **79%** of the total operating revenue budget, the year-to-date budget is **R359.1 million** which is above year-to date actual, a variance of **R183.3 million** or **48%** is observed, this variance is a result of equitable share which is not received monthly but in trenches three times a year as per approved transfer schedule. Operating revenue comprises of equitable share and other operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Operating revenue is explained by source in Section 1.4 Operating Revenue Performance.

The Municipality is largely dependent on government grants and partly service charges for its operations. Service charges revenue recognized from trading services is only **R31.9 million** which is **6%** of the total generated operating revenue.

The Municipality has received a funding of **R77.5 million** from National Skills Fund, **R470 thousand** from Local Government Sector Training Authority, **R200 thousand** from KwaZulu-Natal Amafa Intitute. An upward adjustment of **R78.1 million** is recommended.

#### Operating Expenditure Performance

Total Operating Expenditure as at **31 December 2023** is **R440.3 million** which is **61%** of the total operating expenditure budget, the year-to-date budget is **R387.2 million** which is below year-to date actual, a variance of **R53.1 million** or **14%** is observed, there are line items such as inventory and debt impairment has either slow or no movement in previous months, on the other

hand other expenditure is moving faster than the year to date budget. Operating expenditure is explained by source in Section 1.5 Operating Expenditure Performance.

## Capital Expenditure and Funding

### Summary Statement of Capital Expenditure and Funding

	APPROVED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Capital Expenditure	790 424 351.00	412 565 984.24	395 212 176	17 353 809	4%	52%
Total Capital Financing	790 424 351.00	412 565 984.24	395 212 176	17 353 809	4%	52%

Total Capital Expenditure as at **31 December 2023** is **R412.5 million** which is **52%** of the capital budget, the year-to-date budget is **R395.2 million** which is below year-to-date actual, a variance of **R17.3 million** or **4%** is observed. Capital expenditure performance is monitored, the larger part of capital expenditure are grants and the spending on grants is on the right track.

## Grants

### Summary of capital and operating grants expenditure and receipts

GRANTS RECIEPTS AND EXPENDITURE AS AT 31 DECEMBER 2023	APPROVED BUDGET	RECIEPTS	YTD ACTUAL	VARIENCE YTD & APPROVED BUDGET	% SPENT
Municipal Infrastructure Grant (MIG)	271 683 000.00	224 000 000.00	136 950 970.83	134 732 029.17	50
Regional Bulk Infrastructure (RBIG)	430 905 000.00	320 800 000.00	262 659 527.89	168 245 472.11	61
Water services infrastructure Grant (WSIG)	100 000 000.00	80 000 000.00	70 217 690.33	29 782 309.67	70
Rural Roads Asset Managemnt Systems Grant	2 539 000.00	1 777 000.00	1 113 187.70	1 425 812.30	44
Aviation Strategy	2 000 000.00	2 000 000.00		2 000 000.00	-
Indonsa Grant	1 911 000.00	955 500.00	203 000.00	1 708 000.00	11
FMG	1 200 000.00	1 200 000.00	426 829.74	773 170.26	36
EPWP	7 077 000.00	4 954 000.00	7 077 000.00	-	100
NSF	-	77 642 405.73	77 541 950.00	100 455.73	100
LGSETA Waste Water Employyes		114 000.00		-	-
LGSETA MFMP		210 000.00	210 000.00	- 210 000.00	100
LGSETA-Fire and Rescue- Non Employees		95 500.00		-	-
LGSETA Waste Water-Non Employees		55 000.00	55 000.00	- 55 000.00	100
LGSETA-Fire and Rescue-Employees		110 000.00	110 000.00	- 110 000.00	100
AMAF		180 000.00	198 000.00	- 198 000.00	110

The Municipality has received an adjusted DORA with revised allocation for grants, as per the adjusted DORA the Municipal Infrastructure Grants has been revised to **R253.5 million** from **R271.6 million**, Regional Bulk Infrastructure Grants to **R413.9 million** from **R430.9 million**, Water Services Infrastructure Grants to **R95 million** from **R100 million** and EPWP to **R6.6 million** from **R7.07 million**. A downward adjustment of **R40.5 million** is recommended.

Rolled over grants such as NSF, Art Council and COGTA Boreholes will be catered for on the adjustment budget.

## Analysis of revenue and expenditure

DETAILS	APPROVED BUDGET	ACTUAL	Perc	ANALYSIS
Service Charges-Water	51 532 000.00	25 525 051.98	50%	
Service charges - Waste Water Management	16 406 000.00	6 514 039.28	40%	This is the amount billed on customers that are connected to sewer system , The Year to date actual is below year to date budget, The adjustment may be required
Sale of Goods and Rendering of Services	1 000 500.00	522 303.67	52%	The sale of tender documents, sale of consumables and clearance certificate, the year to date actual is above the year to date budget
Interest earned on current and non current assets	3 000 000.00	4 157 309.92	139%	The year to date actual is above year to date budget, Adjusting up is required
Interest earned-Outstanding Debtors	521 000.00	401 365.76	77%	This is interest from outstanding bebtors, the adjustment is required
Rental from Fixed Assets	500 000.00	195 862.76	39%	The year to date actual is below year to date budget,Adjusting down is required
Licence and permits	60 000.00	51 327.13	86%	The year to date actual is below year to date budget,Adjusting up is required
Operational Revenue	369 000.00	76 076.32	21%	The year to date actual is above year to date budget, Adjusting up is required
Fines, penalties and forfeits	1 000 000.00	200 473.40	20%	The year to date actual is below year to date budget of R500 000,Adjusting down is required
Employee cost	290 728 149.00	149 813 608.31	52%	The year to date actual is slightly above the year to date budget, the municipality my have to adjust the budget or consider reducing the cost in some of the items.
Remuneration of Councillors	9 485 927.00	4 965 269.58	52%	Some of the Allowances were under budgeted adjustment will be required considering the upper limits.
Inventory consumed	42 130 000.00	3 884 804.13	9%	The year to date actual is below year to date budget reason is that the municipality still to pay current invoices for DWS,Senekal,Impala and Abaqulusi. No adjustment required
<b>Contracted Services</b>				
Security	30 000 000.00	21 714 608.00	72%	All items on contracted services needs full attention because they are key to service delivery and the Adjustment is recommended depending on the availability of funds -Only two invoices have been paid to zanamanzi during the current finanal year more invoices to be paid , no adjustment required.
Water tanker	13 000 000.00	10 774 278.21	83%	
Legal cost	1 612 153.00	1 659 691.92	103%	
Contr: Gardening Services	2 670 000.00	2 022 168.55	76%	
Maintance of vehicles	2 000 000.00	1 746 411.25	87%	
Led Projects	2 000 000.00	1 958 439.39	98%	
Operations and Maintenance( Rural Schemes)	19 800 000.00	16 800 139.91	85%	
Operations and Maintenance( Bulk )	50 000 000.00	14 674 410.38	29%	
WSDP	1 000 000.00	966 620.56	97%	
	<b>122 082 153.00</b>	<b>72 316 768.17</b>	<b>59%</b>	
<b>Other Expenditure (General Expenses)</b>				
Eskom-Municipal Services	50 000 000.00	39 077 004.00	78%	These are the expenses that need attention because they are key to service delivery. The adjustment is recommended in the below items Such as: -Eskom-Municipal Services - Municipal Services (Rates, Refuse) _Wet Fuel -Traveling Claimd-Councillors -Traveling Claims-Employees -Fleet lease:Transport Asset, machinery and Equipment -Community Participation
Municipal Services (Rates, Refuse)	4 000 000.00	1 700 194.55	43%	
Communication	1 495 000.00	1 095 937.50	73%	
Wet Fuel	7 000 000.00	3 844 119.21	55%	
Telephone	2 294 130.00	1 292 952.37	56%	
External Audit	3 000 000.00	2 824 998.19	94%	
Cash Discount		1 354 292.99	0%	
Bargaining Council	2 500 000.00	2 960 306.87	118%	
Insurance	2 747 286.00	2 388 670.84	87%	
Traveling Claims-Councillors	1 768 000.00	1 048 775.76	59%	
Traveling Claims-Employees	1 024 000.00	3 216 205.49	314%	
Community Participation	3 150 000.00	4 344 214.89	138%	
Legacy Cup	8 477 289.00	10 540 984.91	124%	
Leases: Machinery & Equipment	450 000.00	242 110.31	54%	
Opr Leases: Transport Assets(Fleet)	18 500 000.00	12 053 432.47	65%	

## Financial Position Framework

Summary of Statement of Financial position:

FINANCIAL POSITION	APPROVED BUDGET	YTD ACTUAL	%
Total current assets	480 491 843	400 637 031	83%
Total non current assets	6 247 524 827	5 379 223 832	86%
Total current liabilities	352 992 453	531 797 562	151%
Total non current liabilities	128 340 000	144 688 738	113%
<b>TOTAL COMMUNITY WEALTH/ EQUITY</b>	<b>5 445 411 852</b>	<b>5 105 761 191</b>	<b>93.8%</b>

**The current assets** year to date actual is **R400.6 million** which is **83%** of the approved budget.  
**Non - Current assets** year to date actual is **R5.3 billion** which is **86%** of the approved budget.  
**Current Liabilities** year to date actual is **R531.9 million** which is **151%** of the approved budget.  
**Non - Current Liabilities** year to date is **R144.6 million** which is **113%** of the approved budget.  
**Accumulated surplus** year to date actual is **R5.1 billion** which is **93.8%** of the approved budget.

Current assets amount to **R400.6 million**, included in current assets is **cash investment of R274 million**.

Current liabilities amount to **R531.9 million**, this includes unspent conditional grants amounting to **R307.2 million**.

The Current ratio is 0.75:1 [**R400.6 million/R531.9 million**], which is below the current ratio norm of **2:1**

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

### Major Variances between actuals and year to date budget

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

On Revenue there seem to be major variances between year-to-date budget and year to date actual, these variances are on interest on investments, interest on outstanding debtors, Fines penalties and forfeits, licenses and permits, rent from fixed assts, and other revenue.

Major variances on expenditure are on contracted and other expenditure.

## Remedial and corrective steps taken to ensure the budget is implemented as approved.

The municipality adopted the budget implementation guidelines.

The municipality is in the process to develop and monitor a credible budget funding plan as the commitments seems to be above municipality means.

## 1.4 OPERATING REVENUE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

2022/23										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		39 170	51 532	51 532	5 017	25 525	25 766	(241)	-1%	51 532
Service charges - Waste Water Management		14 831	16 406	16 406	1 288	6 514	8 203	(1 689)	-21%	16 406
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		1 426	1 001	1 001	-	522	500	22	4%	1 001
Agency services								-		
Interest								-		
Interest earned from Receivables		75	521	521	53	401	260	141	54%	521
Interest from Current and Non Current Assets		7 433	3 000	3 000	268	4 157	1 500			3 000
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		181	500	500	36	196	250	(54)	-22%	500
Licence and permits		88	60	60	4	51	30	21	71%	60
Operational Revenue		563	369	369	(0)	76	184	(108)	-59%	369
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		910	1 000	1 000	13	200	500	(300)		1 000
Licence and permits								-		
Transfers and subsidies - Operational		658 830	643 859	692 422	210 557	526 761	343 898	182 863		692 422
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		2 894	-	-	-	-	-	-		-
Other Gains		4 385	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810

The year-to-date actual indicates operating revenue of **R564.4 million** for **six months**, which is above year-to-date budget of **R381.09 million**. A variance of **R183.3 million** or **48%** is observed.

The total revenue to-date represents **57%** of the operating revenue budget. Included in operating revenue is an amount of revenue recognized on operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR).

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

### **Service charges – Water revenue**

This is the amounts billed on customers for water used, the year-to-date actual is **R25.3 million**, which is **below** year-to-date budget of **R25.7 million**. A variance of **R240 thousand** or **0.9%** is observed.

The original budget for service charges water is **R51.5 million**, based on the year-to-date actual of **R25.3 million** it is recommended that service charges water revenue remain the same.

### **Service charges – Sanitation revenue**

This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is **R6.5 million** which is **below** year-to-date budget of **R8.2 million**. A variance of **R1.6 million** or **20%** is observed.

The original budget for service charges sanitation is **R16.4 million**. Based on the year-to-date actual of **R6.5 million**, revised allocation of **R13.2 million** is recommended based on the year-to-date actual full year projection.

### **Sale of goods and rendering of services**

This includes the amounts of sale of tender documents, sale of consumables and clearance certificates. The original budget for sale of goods and rendering of service is **R1 million**, the year-to-date actual is **R522 thousand** which is above year-to-date budget of **R500 thousand**. A Variance of **R22 thousand** or **4%** is observed. No adjustment is recommended.

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

Interest earned - outstanding debtors is charged on businesses and government for accounts in arrears. The year-to-date actual is **R401 thousand**, which is **above** to year-to-date budget of **R260 thousand**. variance of **R140 thousand** or **54%** is observed.

The original budget for Interest earned - outstanding debtors is **R521 thousand**, based on the year-to-date actual of **R401 thousand**, an increase of **R281 thousand** is recommended. A revised allocation of **R802 thousand** is recommended based on the year-to-date actual full year projection.

This is due to low collection rate on businesses since most businesses did not settle their accounts on time in compliance with the credit control policy, The municipality will implement stringent measures to ensure businesses pay on time.

### **Interest from Current and Non-Current Assets**

Interest from Current and Non-Current Assets is interest received when the Municipality makes cash investments. The year-to-date actual is **R4.1 million**, which is **above** year-to-date budget of **R3 million**. A variance of **R2.6 million** or **177%** is observed. Reasons for variances can be attributed to the availability of cash to be invested to date. Interest from Current and Non-Current Assets is above target. Revised allocation is recommended.

The original budget for Interest on investment is **R3 million**, based on the year-to-date actual of **R4.1 million**, an increase of **R3.9 million** is recommended. A revised allocation of **R8.2 million** is recommended based on the year-to-date actual full year projection.

### **Rent of facilities**

Rental of facilities is amounts billed for the use of office space. The year-to-date actual is **R195 thousand** which is **below** year-to-date budget of **R250 thousand**. A variance of **R53 thousand** or **21%** is observed.

The original budget for Rental of facilities is **R 195 thousand**, based on the year-to-date actual of **R250 thousand**, a decrease of **R108 thousand** is recommended. A revised allocation of **R391 thousand** is recommended based on the year-to-date actual full year projection.

### **Licences and permits.**

This amount is for health certificates and permits issued, these certificates and permits include inspection fees, and competency certificates etc., the year-to-date actual is **R51 thousand**, which is above year-to-date budget of **R30 thousand**. A variance of **R21 thousand** or **71%** is observed.

The original budget for Licences and permits is **R60 thousand**, based on the year-to-date actual of **R51 thousand**, an increase of **R42 thousand** is recommended. A revised allocation of **R102 thousand** is recommended based on the year-to-date actual full year projection.

### **Fines, penalties and forfeits**

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is **R200 thousand**, which is below the year-to-date budget of **R500 thousand**. A variance of **R299 thousand** or **59%** is observed. This is a positive indication that less consumers are illegally connected.

This amount depends on the number of illegal connections detected.

The original budget for Fines, penalties and forfeits is **R1 million**, based on the year-to-date actual of **R200 thousand**, a decrease of **R599 thousand** is recommended. A revised allocation of **R400 thousand** is recommended based on the year-to-date actual full year projection.



## Transfers and subsidies

Transfers and subsidies (grants) are amounts gazetted as per Division of Revenue act (DoRA), 2022; and provincial gazette, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.

Transfers and subsidies year to date actual is **R526.7 million**, which is above year-to-date budget of **R321.9 million**. A variance of **R204.8 million** or **63%** is observed.

This variance is mainly a result of equitable share which is not received monthly but three times a year as per approved transfer schedule.

The original budget for Transfers and subsidies is **R643.8 million**. Transfers and subsidies are based on the transfer schedule, Division of Revenue act. National Skills Grants and Art council grants was rolled over, the municipality received additional funds from National Skills Fund Grant, Amafa Grant and LGSETA grant. An additional allocation of **R77.8 million** is recommended.

## 1.5 OPERATING EXPENDITURE PERFORMANCE

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		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		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
Remuneration of councillors		9 276	9 486	9 486	1 183	4 965	4 743	222	5%	9 486
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		51 978	42 130	43 952	867	3 885	22 275	(18 390)	-83%	43 952
Debt impairment		6 428	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Depreciation and amortisation		100 249	90 000	90 000	33 181	33 181	45 000	(11 820)	-26%	90 000
Interest		553	1 000	1 000	-	208	500	(292)	-58%	1 000
Contracted services		364 771	128 719	213 915	55 848	148 834	90 209	58 625	65%	213 915
Transfers and subsidies		4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Irrecoverable debts written off		2 192	-	-	-	28	-	28		-
Operational costs		163 288	144 039	136 935	18 106	97 288	72 468	24 820	34%	136 935
Losses on Disposal of Assets		679	-	-	-	-	-	-		-
Other Losses		309	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>990 582</b>	<b>722 102</b>	<b>800 195</b>	<b>135 217</b>	<b>440 376</b>	<b>387 247</b>	<b>53 129</b>	<b>14%</b>	<b>800 195</b>

The year-to-date actual indicates spending of **R440.3 million** for **six months**, which is above the year-to-date budget of **R387.2 million**, a variance of **R53.1 million** or **14%** is observed. The total expenditure to date represents **61%** of the approved operational budget.

## Employee Related Costs

Employee related costs year to date actual is **R149.8 million**, which is **above** the year-to-date budget of **R145.3 million**, a variance of **R4.4 million** or **3%** is observed. Employee related cost is a little bit above year-to-date budget, this variance is caused by overtime, standby allowance, acting allowance and long service bonus.

The original budget for employee related costs is **R290.7 million**, based on the year-to-date actual of **R145.3 million**, an increase of **R802 thousand** is recommended. A revised allocation of **R291.5 million** is recommended based on the year-to-date actual full year projection.

## Remuneration of Councillors

Remuneration of Councillors year to date actual is **R4.9 million**, which is below the year-to-date budget of **R4.7 million**, a variance of **R222 thousand** or **5%** is observed. No adjustment recommended.

The municipality must consider upper limits in the original budget and councillors have been back paid.

The original budget for Remuneration of Councillors is **R9.4 million**, based on the year-to-date actual of **R4.9 million**, an increase of **R400 thousand** is recommended. A revised allocation of **R9.8 million** is recommended based on the year-to-date actual full year projection.

## Inventory Consumed

Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable stores (cleaning materials, stationery, water stock and materials and supplies), the year-to-date actual is **R3.8 million**, which is below the year-to-date budget of **R21.06 million**, a variance of **R17.1 million** or **81%** is observed.

The variance may be caused by delayed payments of bulk water and late capturing of requisition.

The original budget for Inventory consumed is **R42.1 million**, based on the year-to-date actual of **R3.8 million**, an of **R1.8 million** should be recommended, but the municipality still has commitments on this line item which will escalate expenditure in the second half of the financial year, the Municipality will review further these line items to determine if savings are available to allocate to other expenditure items in the adjustment budget.

## 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 treasury recommend that the assessment and calculations be done monthly.

Municipality calculate debt impairment once at year end.

The municipality is looking into the process of assessing debtors for impairment on the monthly basis.

### **Depreciation**

This is non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is **R33.1 million**, which is **below** year-to-date budget of **R45 million**. A variance of **R11.8 million** or **26%** is observed.

The original budget for **Depreciation** is **R90 million**, based on the year-to-date actual of **R33.1 million**, no adjustment is recommended as there are assets under work in progress that will be completed.

### **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.

### **Finance charges**

Finance charges are amounts for interest paid on overdue accounts and finance lease for laptops. The year-to-date actual is **R208 thousand** which is below year-to-date budget of **R500 thousand**, a variance of **R292 thousand** or **58%** is observed.

The original budget for finance charges is **R500 thousand**, based on the year-to-date actual of **R208 thousand**, a decrease of **R84 thousand** is recommended. A revised allocation of **R416 thousand** is recommended based on the year-to-date actual full year projection.

### **Contracted services.**

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is **R148.8 million** which is above the year-to-date budget of **R90.2 million**, a variance of **R58.6 million** or **65%** is observed.

The variance is caused by the municipality honouring service level agreements that speak directly to service delivery.

The original budget for Contracted services is **R128.7 million**, based on the year-to-date actual of **R148.8 million**, an increase of **R168.9 million** is recommended; and a revised allocation of **R297.6 million** is recommended based on the year-to-date actual full year projection.

Expanding the budget to meet the full year projection is not possible at this stage since the municipality has limited funding sources. The Municipality will prepare a budget funding plan and utilise initiatives proposed to curb and halt expenditure.

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

Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support businesses. The year-to-date actual is **R2.1 million**, which is below the year-to-date budget of **R1.6 million**, a variance of **R487 thousand** or **29%** is observed.

This expenditure item is seasonal therefore expenditure cannot be benchmarked on a straight-line method.

The original budget for transfers and subsidies is **R6 million**, based on the year-to-date actual of **R2 million**, a revised allocation of **R4 million** is recommended.

### **Irrecoverable debt written off**

Irrecoverable debt written off year-to-date actual is **R28 thousand** which is **0%** of the approved budget. the **R28 thousand** year to date actual cannot be benchmarked against year-to-date budget because it has no budget. A variance of **R28 thousand** or **0%** is observed.

The original budget for irrecoverable debt written off is **R0**, based on the year-to-date actual of **R28 thousand** an allocation of **R56 thousand** is recommended based on the year-to-date actual full year projection.

### **Operational Cost**

Other expenditure year to date actual is **R97.2 million**, which is **above** the year-to-date budget of **R72.01 million**, a variance of **R25.2 million** or **35%** is observed. Other expenditure includes monthly cost of electricity for water supply plants and other seasonal/once off expenditure items.

This expenditure item includes cost of electricity for water/sewer plants, Municipal services, external Audit fees, subsistence and travel, fuel, insurance, software licences, SALGA bargaining council levy, telephone, Hiring charges, uniforms & protective clothing, operating leases, and other operating cost. Some of the expenditure items are once off and incurred in the first half of the financial year and will not be incurred in the second half of the financial year e.g., SALGA bargaining council levy, software licences, insurance, uniforms & protective clothing, and external audit fees.

The municipality has taken a decision to limit nonpriority items that do not impact on service delivery directly. This will help reduce cost so that the municipality spends within the limits of the budget.

The original budget for other expenditure is **R144.03 million**, based on the year-to-date actual full year projection an increase of **R50.3 million** is recommended; and a revised allocation of **R194.5 million** is recommended.

Expanding the budget to meet the full year projection is not possible at this stage since the municipality has limited funding sources. The Municipality will prepare a budget funding plan in the next adjustment budget and utilise initiatives proposed to curb and halt expenditure.

The Municipality will also identify savings and reallocate to those needy expenditure items.

## Operating Grants Expenditure Performance

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

CONDITIONAL OPERATING GRANTS EXPENDITURE	APPROVED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Finance Management grant (FMG)	1 200 000.00	426 829.74	600 000	-173 170	-29%	36%
National Skills Fund	77 642 405.73	77 541 950.00	38 821 203	38 720 747	100%	100%
EPWP Incentive	7 077 000.00	7 077 000.00	3 538 500	3 538 500	100%	100%
Art centre Subsidies (Indonsa Grant)	1 385 000.00	203 000.00	692 500	-489 500	-71%	15%
Aviation Strategy	2 000 000.00	-	1 000 000	-1 000 000	-100%	0%
LGWS SETA Grant- MFMP	210 000.00	210 000.00	105 000	105 000	100%	100%
LGWS SETA Grant-Watse Water non-employees	110 000.00	110 000.00	55 000	55 000	100%	100%
LGWS SETA Grant-Fire & Rescue employees	55 000.00	55 000.00	27 500	27 500	100%	100%
LGWS SETA Grant-Fire & Rescue non employee	95 500.00	-	47 750	-47 750	-100%	0%
Amafa Kazulu Grant	200 000.00	198 000.00	100 000	98 000	98%	99%
<b>Total Operating Grant Expenditure</b>	<b>89 974 905.73</b>	<b>85 821 779.74</b>	<b>44 987 452.87</b>	<b>4083432688%</b>	<b>91%</b>	<b>95%</b>

FMG **36%**, NSF **100%**, EPWP Incentive **100%**, Art center subsidies (Indonsa Grant) **15%**, Aviation Strategy **0%**, LGWS SETA: MFMP **100%**, LGWS SETA: Wastewater- Non employee **100%**, LGWS SETA: Fire and rescue Employee **100%**, LGWS SETA: Fire and rescue non-employee **0%** and Amafa **99%**.

Operating grant receipts to date are presented on section 1.7 in year budget tables, MBRR Table C7 Monthly Budget Statement Cash Flow Statement MBRR Table C7 - Monthly Budget Statement Cash Flow Statement.

# Summary of Revenue and Operational Expenditure Performance

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		39 170	51 532	51 532	5 017	25 525	25 766	(241)	-1%	51 532
Service charges - Waste Water Management		14 831	16 406	16 406	1 288	6 514	8 203	(1 689)	-21%	16 406
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		1 426	1 001	1 001	-	522	500	22	4%	1 001
Agency services								-		
Interest								-		
Interest earned from Receivables		75	521	521	53	401	260	141	54%	521
Interest from Current and Non Current Assets		7 433	3 000	3 000	268	4 157	1 500			3 000
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		181	500	500	36	196	250	(54)	-22%	500
Licence and permits		88	60	60	4	51	30	21	71%	60
Operational Revenue		563	369	369	(0)	76	184	(108)	-59%	369
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		910	1 000	1 000	13	200	500	(300)		1 000
Licence and permits								-		
Transfers and subsidies - Operational		658 830	643 859	692 422	210 557	526 761	343 898	182 863		692 422
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		2 894	-	-	-	-	-	-		-
Other Gains		4 385	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
Expenditure By Type										
Employee related costs		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
Remuneration of councillors		9 276	9 486	9 486	1 183	4 965	4 743	222	5%	9 486
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 947
Debt impairment		6 428	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Depreciation and amortisation		100 249	90 000	90 000	33 181	33 181	45 000	(11 820)	-26%	90 000
Interest		553	1 000	1 000	-	208	500	(292)	-58%	1 000
Contracted services		364 771	128 719	213 920	55 848	148 834	90 209	58 625	65%	213 920
Transfers and subsidies		4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Irrecoverable debts written off		2 192	-	-	-	28	-	28		-
Operational costs		163 288	144 039	136 935	18 106	97 288	72 468	24 820	34%	136 935
Losses on Disposal of Assets		679	-	-	-	-	-	-		-
Other Losses		309	-	-	-	-	-	-		-
Total Expenditure		990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
Surplus/(Deficit)		(259 797)	(3 855)	(33 385)	82 019	124 029	(6 155)	130 183	(0)	(33 385)
Transfers and subsidies - capital (monetary allocations)		610 502	805 127	805 127	-	355 383	402 563	(47 180)	(0)	805 127
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Income Tax										
Surplus/(Deficit) after income tax		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		350 705	801 272	771 742	82 019	479 412	396 409			771 742

## 1.6 CAPITAL EXPENDITURE AND FUNDING

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

- Government Grants
- Internally Generated Funds

The summary report indicates the following: -

	APPROVED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Total Capital Expenditure	790 424 351.00	412 565 984.24	395 212 176	17 353 809	4%	52%
Total Capital Financing	790 424 351.00	412 565 984.24	395 212 176	17 353 809	4%	52%

The capital expenditure amounts to **R412.5 million** which is **52%** of the capital budget, after a period of **six months**.

CAPITAL EXPENDITURE BY SOURCE EXCLUSIVE OF VAT	APPROVED BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Municipal Infrastructure Grant (MIG)	236 246 089	119 756 895	118 123 045	1 633 850.50	1%	51%
Regional Bulk Infrastructure (RBIG)	374 700 000	229 683 327	187 350 000	42 333 327.21	23%	105%
Water services infrastructure Grant (WSIG)	86 956 523	61 489 272	43 478 262	18 011 010.65	41%	79%
Rural Roads Asset Managemnt Systems Grant	2 207 826	967 989	1 103 913	-135 923.70	-12%	45%
Borrowings (Backup Generator)	86 956 522	-	43 478 261	-43 478 261.00	-100%	0%
Art centre Subsisies (Indonsa Grant)	457 391	-	228 696	-228 695.50	-100%	0%
Other Assets	2 970 000	668 501	1 485 000	-816 499.42	-55%	7%
<b>Total Capital Expenditure</b>	<b>790 494 351</b>	<b>412 565 984</b>	<b>395 247 176</b>	<b>17 318 809</b>	<b>4%</b>	<b>77%</b>

An amount of **R1.4 million** for COGTA Boreholes provincial grant was rolled over from the previous financial year. The Municipality has received an adjusted DORA with revised allocation for grants, as per the adjusted DORA the Municipal Infrastructure Grants has been revised to **R253.5 million** from **R271.6 million**, Regional Bulk Infrastructure Grants to **R413.9 million** from **R430.9 million**, Water Services Infrastructure Grants to **R95 million** from **R100 million** and EPWP to **R6.6 million** from **R7.07 million**. A downward adjustment of **R40.5 million** is recommended.

### Capital budget summary



**DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council		–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	970	–	–	323	(323)	-100%	970
Vote 03 - Finance		–	250	250	–	–	125	(125)	-100%	250
Vote 04 - Community Development		–	–	–	–	–	–	–	–	–
Vote 05 - Planning & Wsa		–	–	–	–	–	–	–	–	–
Vote 06 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 07 - Water Purification		–	–	–	–	–	–	–	–	–
Vote 08 - Water Distribution		–	–	–	–	–	–	–	–	–
Vote 09 - Waste Water		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	–	250	1 220	–	–	448	(448)	-100%	1 220
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		173	–	10	–	7	37	(30)	-80%	10
Vote 02 - Corporate Services		833	2 250	2 480	29	661	1 200	(539)	-45%	2 480
Vote 03 - Finance		2 064	400	400	–	–	200	(200)	-100%	400
Vote 04 - Community Development		2 878	457	457	–	–	229	(229)	-100%	457
Vote 05 - Planning & Wsa		491 521	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Vote 06 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 07 - Water Purification		474	–	–	–	–	–	–	–	–
Vote 08 - Water Distribution		–	86 957	86 957	–	–	43 478	(43 478)	-100%	86 957
Vote 09 - Waste Water		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414
<b>Total Capital Expenditure</b>		497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		3 061	2 900	3 140	29	669	1 562	(894)	-57%	3 140
Executive and council		173	–	10	–	7	37	(30)	-80%	10
Finance and administration		2 888	2 900	3 130	29	661	1 525	(864)	-57%	3 130
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		1 152	457	457	–	–	229	(229)	-100%	457
Community and social services		1 152	457	457	–	–	229	(229)	-100%	457
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		1 726	2 208	2 208	–	968	1 104	(136)	-12%	2 208
Planning and development		1 726	2 208	2 208	–	968	1 104	(136)	-12%	2 208
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Energy sources		–	–	–	–	–	–	–	–	–
Water management		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		9	–	970	–	–	323	(323)	-100%	970
<b>Total Capital Expenditure - Functional Classification</b>	3	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
<b>Funded by:</b>										
National Government		490 152	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Provincial Government		2 797	457	1 427	–	–	552	(552)	-100%	1 427
District Municipality		–	–	–	–	–	–	–	–	–
(Nat / Prov Departm Agencies, Households, Non-profit		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 538
<b>Borrowing</b>	6	191	86 957	86 957	–	–	43 478	(43 478)	-100%	86 957
<b>Internally generated funds</b>		4 803	2 900	3 140	29	669	1 562	(894)	-57%	3 140
<b>Total Capital Funding</b>		497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634



## Governance and administration

Governance and administration year-to-date actual are **R669 thousand** which is **23%** of the approved budget. the **R669 thousand** year to date actual is **below** the **six months** baseline projection or year-to-date budget of **R1.5 million**. A variance of **R894 thousand** or **57%** is observed.

The original budget for Governance and administration is **R2.9 million**, based on the year-to-date of **R669 thousand** a reduced allocation of **R1.3 million** is recommended.

## Community and public safety

Community and public safety year-to-date actual are **R0** which is **0%** of the approved budget. the **R0** year to date actual is **below** the **six months** baseline projection or year-to-date budget of **R229 thousand**. A variance of **R229 thousand** or **100%** is observed. No adjustment recommended as this is grant funded and procurement process are ongoing.

## Economic and environmental services

Economic and environmental services year-to-date actual is **R968 thousand** which is **44%** of the approved budget. the **R968 thousand** year to date actual is above the **six months** baseline projection or year-to-date budget of **R1.1 million**. A variance of **R136 thousand** or **12%** is observed. Adjustment is not recommended as this is grant funded.

## Trading services

Trading services year-to-date actual is **R410.9 million** which is **52%** of the approved budget. the **R410.9 million** year to date actual is **above** the **six months** baseline projection or year-to-date budget of **R327.02 million**. A variance of **R18.5 million** or **5%** is observed. No adjustment is recommended.

## 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	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIANCE %	YTD ACTUAL EXPENDITURE %
Municipal Infrastructure Grant (MIG)	271 683 000.00	136 950 970.83	135 841 500	1 109 471	1%	50%
Regional Bulk Infrastructure (RBIG)	430 905 000.00	262 659 527.89	215 452 500	47 207 028	22%	61%
Water services infrastructure Grant (WSIG)	100 000 000.00	70 217 690.33	50 000 000	20 217 690	40%	70%
Rural Roads Asset Managemnt Systems Grant	2 539 000.00	1 113 187.70	1 269 500	-156 312	-12%	44%
Indonsa Grant	526 000.00	-	263 000	-263 000	-100%	0%
Aviation	970 000.00	-	485 000	-485 000	-100%	0%
<b>Total Capital Grant Expenditure</b>	<b>806 623 000.00</b>	<b>470 941 376.75</b>	<b>402 826 500</b>	<b>67 629 877</b>	<b>17%</b>	<b>58%</b>

Overall capital grant expenditure is sitting at **58%** of the approved capital budget, **MIG** is sitting at **50%**, **RBIG** at **61%**, **WSIG** at **70%**, **RAMS** at **44%**, **Aviation** at **0%** and **Indonsa Art Centre** at **0%**.

**1.7 IN-YEAR BUDGET TABLES**

The following part of in-year reporting presented below focuses on monthly budget statement tables as required in terms of regulation 31 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality’s 2023/2024 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 **December 2023**.

**Table C1 – Monthly Budget Statement Summary**

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	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	54 001	67 938	67 938	6 305	32 039	33 969	(1 930)	-6%	67 938
Investment revenue	7 433	–	–	–	–	–	–		–
Transfers and subsidies - Operational	7 433	3 000	3 000	268	4 157	1 500	2 657	177%	3 000
Other own revenue	661 917	647 310	695 872	210 662	528 208	345 623	182 585	53%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>730 785</b>	<b>718 248</b>	<b>766 810</b>	<b>217 235</b>	<b>564 405</b>	<b>381 092</b>	<b>183 312</b>	<b>48%</b>	<b>766 810</b>
Employee costs	286 176	290 728	290 728	25 867	149 814	145 365	4 448		290 728
Remuneration of Councillors	9 276	9 486	9 486	1 183	4 965	4 743	222		9 486
Depreciation and amortisation	100 249	90 000	90 000	33 181	33 181	45 000	(11 820)		90 000
Interest	553	1 000	1 000	–	208	500	(292)		1 000
Inventory consumed and bulk purchases	51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 947
Transfers and subsidies	4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Other expenditure	537 668	282 758	360 854	73 954	246 150	167 678	78 472	47%	360 854
<b>Total Expenditure</b>	<b>990 582</b>	<b>722 102</b>	<b>800 195</b>	<b>135 217</b>	<b>440 376</b>	<b>387 247</b>	<b>53 129</b>	<b>14%</b>	<b>800 195</b>
<b>Surplus/(Deficit)</b>	<b>(259 797)</b>	<b>(3 855)</b>	<b>(33 385)</b>	<b>82 019</b>	<b>124 029</b>	<b>(6 155)</b>	<b>130 183</b>	<b>-2115%</b>	<b>(33 385)</b>
Transfers and subsidies - capital (monetary)	610 502	805 127	805 127	–	355 383	402 563	###	-12%	805 127
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>350 705</b>	<b>801 272</b>	<b>771 742</b>	<b>82 019</b>	<b>479 412</b>	<b>396 409</b>	<b>83 003</b>	<b>21%</b>	<b>771 742</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>350 705</b>	<b>801 272</b>	<b>771 742</b>	<b>82 019</b>	<b>479 412</b>	<b>396 409</b>	<b>83 003</b>	<b>21%</b>	<b>771 742</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
Capital transfers recognised	492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 538
Borrowing	191	86 957	86 957	–	–	43 478	(43 478)	-100%	86 957
Internally generated funds	4 803	2 900	3 140	29	669	1 562	(894)	-57%	3 140
<b>Total sources of capital funds</b>	<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
<b>Financial position</b>									
Total current assets	166 344	480 492	480 492		400 637				480 492
Total non current assets	4 999 838	6 247 525	6 248 735		5 379 224				6 248 735
Total current liabilities	500 466	352 992	352 992		531 798				352 992
Total non current liabilities	44 689	128 340	128 340		144 689				128 340
Community wealth/Equity	4 707 986	5 445 412	5 445 412		5 105 761				5 445 412
<b>Cash flows</b>									
Netcash from (used) operating	1 830 973	993 132	993 132	603 684	1 572 969	496 566	#####	-217%	993 132
Netcash from (used) investing	(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
Netcash from (used) financing	(1 091)	90 000	90 000	100 000	99 835	45 000	(54 835)	-122%	90 000
<b>Cash/cash equivalents at the month/year end</b>	<b>1 354 182</b>	<b>466 282</b>	<b>466 282</b>	<b>–</b>	<b>1 287 664</b>	<b>319 699</b>	<b>(967 965)</b>	<b>-303%</b>	<b>320 591</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	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 377
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

## MBRR Table C1 – Monthly Budget Statement Summary

Table C1 is a summary of all budgeted financial statements such as: financial performance, financial position, cash flow, debtors age analysis and creditors age analysis.

**DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December**

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
<b>Revenue - Functional</b>											
<i>Governance and administration</i>			665 320	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193
Executive and council		8	–	–	–	–	–	–	–	–	–
Finance and administration		665 312	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193	
Internal audit		–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>			2 285	2 482	2 682	4	265	1 321	(1 056)	-80%	2 682
Community and social services		2 209	1 922	2 122	–	214	1 041	(827)	-79%	2 122	
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		76	560	560	4	51	280	(229)	-82%	560	
<i>Economic and environmental services</i>			4 171	2 539	2 539	–	1 113	1 269	(156)	-12%	2 539
Planning and development		4 171	2 539	2 539	–	1 113	1 269	(156)	-12%	2 539	
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>			668 995	878 523	878 523	6 368	391 836	439 261	(47 425)	-11%	878 523
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	-11%	862 087	
Waste water management		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-19%	16 436	
Waste management		–	–	–	–	–	–	–	–	–	–
<i>Other</i>		4	516	2 000	2 000	–	32	1 000	(968)	-97%	2 000
<b>Total Revenue - Functional</b>		2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17%	1 571 937
<b>Expenditure - Functional</b>											
<i>Governance and administration</i>			329 433	256 489	322 014	58 165	218 975	152 626	66 348	43%	322 014
Executive and council		63 257	45 360	44 198	4 642	33 019	22 518	10 501	47%	44 198	
Finance and administration		266 177	176 201	242 877	49 341	161 950	112 640	49 310	44%	242 877	
Internal audit		–	34 928	34 938	4 182	24 006	17 469	6 536	37%	34 938	
<i>Community and public safety</i>			27 553	28 878	28 634	2 453	13 279	14 415	(1 136)	-8%	28 634
Community and social services		14 564	8 257	8 555	1 061	3 960	4 236	(275)	-7%	8 555	
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	5 887	5 887	550	3 656	2 944	712	24%	5 887	
Housing		–	–	–	–	–	–	–	–	–	–
Health		12 989	14 734	14 192	841	5 663	7 235	(1 572)	-22%	14 192	
<i>Economic and environmental services</i>			22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 134
Planning and development		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 134	
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>			601 261	394 049	407 169	71 247	189 400	198 942	(9 543)	-5%	407 169
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		602 876	386 071	399 191	70 361	185 155	194 953	(9 799)	-5%	399 191	
Waste water management		(1 616)	7 978	7 978	886	4 245	3 989	256	6%	7 978	
Waste management		–	–	–	–	–	–	–	–	–	–
<i>Other</i>			9 624	13 944	12 244	889	5 190	6 488	(1 298)	-20%	12 244
<b>Total Expenditure - Functional</b>		3	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
<b>Surplus/ (Deficit) for the year</b>			350 705	801 272	771 742	82 019	479 412	396 409	83 003	21%	771 742

## 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) - M06 December**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council		8	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		61 142	2 350	50 713	-	47 513	23 064	24 450	106.0%	50 713
Vote 03 - Finance		604 660	637 481	637 481	210 863	479 060	318 740	160 320	50.3%	637 481
Vote 04 - Community Development		3 953	2 482	2 682	4	265	1 321	(1 056)	-79.9%	2 682
Vote 05 - Planning & Wsa		617 377	812 204	812 204	-	360 337	406 102	(45 765)	-11.3%	812 204
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		39 245	52 422	52 422	5 070	25 925	26 211	(286)	-1.1%	52 422
Vote 09 - Waste Water		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-18.6%	16 436
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 341 287</b>	<b>1 523 375</b>	<b>1 571 937</b>	<b>217 235</b>	<b>919 788</b>	<b>783 656</b>	<b>136 132</b>	<b>17.4%</b>	<b>1 571 937</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council		63 257	53 791	52 639	5 954	37 571	26 739	10 832	40.5%	52 639
Vote 02 - Corporate Services		188 332	149 411	213 592	46 305	153 440	98 698	54 741	55.5%	213 592
Vote 03 - Finance		71 138	61 343	60 685	5 002	27 114	30 393	(3 279)	-10.8%	60 685
Vote 04 - Community Development		55 021	50 380	52 972	5 976	27 808	25 906	1 903	7.3%	52 972
Vote 05 - Planning & Wsa		61 591	21 391	21 411	1 592	10 573	10 706	(133)	-1.2%	21 411
Vote 06 - Technical Services		9 306	10 202	10 416	437	1 048	5 212	(4 164)	-79.9%	10 416
Vote 07 - Water Purification		52 109	43 820	43 820	4 927	24 990	21 910	3 080	14.1%	43 820
Vote 08 - Water Distribution		491 444	323 787	336 683	64 138	153 587	163 695	(10 108)	-6.2%	336 683
Vote 09 - Waste Water		(1 616)	7 978	7 978	886	4 245	3 989	256	6.4%	7 978
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>990 582</b>	<b>722 102</b>	<b>800 195</b>	<b>135 217</b>	<b>440 376</b>	<b>387 247</b>	<b>53 129</b>	<b>13.7%</b>	<b>800 195</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>350 705</b>	<b>801 272</b>	<b>771 742</b>	<b>82 019</b>	<b>479 412</b>	<b>396 409</b>	<b>83 003</b>	<b>20.9%</b>	<b>771 742</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) - M06 December**

Description		Ref	2022/23	Budget Year 2023/24						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		39 170	51 532	51 532	5 017	25 525	25 766	(241)	-1%	51 532
Service charges - Waste Water Management		14 831	16 406	16 406	1 288	6 514	8 203	(1 689)	-21%	16 406
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		1 426	1 001	1 001	-	522	500	22	4%	1 001
Agency services								-		
Interest								-		
Interest earned from Receivables		75	521	521	53	401	260	141	54%	521
Interest from Current and Non Current Assets		7 433	3 000	3 000	268	4 157	1 500			3 000
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		181	500	500	36	196	250	(54)	-22%	500
Licence and permits		88	60	60	4	51	30	21	71%	60
Operational Revenue		563	369	369	(0)	76	184	(108)	-59%	369
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		910	1 000	1 000	13	200	500	(300)		1 000
Licence and permits								-		
Transfers and subsidies - Operational		658 830	643 859	692 422	210 557	526 761	343 898	182 863		692 422
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		2 894	-	-	-	-	-	-		-
Other Gains		4 385	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
Expenditure By Type										
Employee related costs		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
Remuneration of councillors		9 276	9 486	9 486	1 183	4 965	4 743	222	5%	9 486
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 947
Debt impairment		6 428	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Depreciation and amortisation		100 249	90 000	90 000	33 181	33 181	45 000	(11 820)	-26%	90 000
Interest		553	1 000	1 000	-	208	500	(292)	-58%	1 000
Contracted services		364 771	128 719	213 920	55 848	148 834	90 209	58 625	65%	213 920
Transfers and subsidies		4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Irrecoverable debts written off		2 192	-	-	-	28	-	28		-
Operational costs		163 288	144 039	136 935	18 106	97 288	72 468	24 820	34%	136 935
Losses on Disposal of Assets		679	-	-	-	-	-	-		-
Other Losses		309	-	-	-	-	-	-		-
Total Expenditure										
		990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
Surplus/(Deficit)										
		(259 797)	(3 855)	(33 385)	82 019	124 029	(6 155)	130 183	(0)	(33 385)
Transfers and subsidies - capital (monetary allocations)		610 502	805 127	805 127	-	355 383	402 563	(47 180)	(0)	805 127
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions										
		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Income Tax										
Surplus/(Deficit) after income tax										
		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality										
		350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year										
		350 705	801 272	771 742	82 019	479 412	396 409			771 742

## **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) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		-	-	970	-	-	323	(323)	-100%	970
Vote 03 - Finance		-	250	250	-	-	125	(125)	-100%	250
Vote 04 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	-	-	-	-	-	-		-
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	250	1 220	-	-	448	(448)	-100%	1 220
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		173	-	10	-	7	37	(30)	-80%	10
Vote 02 - Corporate Services		833	2 250	2 480	29	661	1 200	(539)	-45%	2 480
Vote 03 - Finance		2 064	400	400	-	-	200	(200)	-100%	400
Vote 04 - Community Development		2 878	457	457	-	-	229	(229)	-100%	457
Vote 05 - Planning & Wsa		491 521	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		474	-	-	-	-	-	-		-
Vote 08 - Water Distribution		-	86 957	86 957	-	-	43 478	(43 478)	-100%	86 957
Vote 09 - Waste Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414
<b>Total Capital Expenditure</b>		<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>3 061</b>	<b>2 900</b>	<b>3 140</b>	<b>29</b>	<b>669</b>	<b>1 562</b>	<b>(894)</b>	<b>-57%</b>	<b>3 140</b>
Executive and council		173	-	10	-	7	37	(30)	-80%	10
Finance and administration		2 888	2 900	3 130	29	661	1 525	(864)	-57%	3 130
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>1 152</b>	<b>457</b>	<b>457</b>	<b>-</b>	<b>-</b>	<b>229</b>	<b>(229)</b>	<b>-100%</b>	<b>457</b>
Community and social services		1 152	457	457	-	-	229	(229)	-100%	457
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>1 726</b>	<b>2 208</b>	<b>2 208</b>	<b>-</b>	<b>968</b>	<b>1 104</b>	<b>(136)</b>	<b>-12%</b>	<b>2 208</b>
Planning and development		1 726	2 208	2 208	-	968	1 104	(136)	-12%	2 208
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>491 995</b>	<b>784 859</b>	<b>784 859</b>	<b>101 072</b>	<b>410 929</b>	<b>392 430</b>	<b>18 500</b>	<b>5%</b>	<b>784 859</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>9</b>	<b>-</b>	<b>970</b>	<b>-</b>	<b>-</b>	<b>323</b>	<b>(323)</b>	<b>-100%</b>	<b>970</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
<b>Funded by:</b>										
National Government		490 152	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Provincial Government		2 797	457	1 427	-	-	552	(552)	-100%	1 427
District Municipality		-	-	-	-	-	-	-		-
(Nat / Prov Departm Agencies, Households, Non-profit		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>492 948</b>	<b>700 568</b>	<b>701 538</b>	<b>101 072</b>	<b>411 897</b>	<b>350 607</b>	<b>61 290</b>	<b>17%</b>	<b>701 538</b>
Borrowing	6	191	86 957	86 957	-	-	43 478	(43 478)	-100%	86 957
<b>Internally generated funds</b>		<b>4 803</b>	<b>2 900</b>	<b>3 140</b>	<b>29</b>	<b>669</b>	<b>1 562</b>	<b>(894)</b>	<b>-57%</b>	<b>3 140</b>
<b>Total Capital Funding</b>		<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>

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

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

**DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		27 427	345 288	345 288	267 685	345 288
Trade and other receivables from exchange transactions		29 625	59 575	59 575	45 476	59 575
Receivables from non-exchange transactions		168	—	—	6 978	—
Current portion of non-current receivables		—	—	—	—	—
Inventory		2 824	2 556	2 556	4 608	2 556
VAT		80 813	50 650	50 650	52 500	50 650
Other current assets		25 486	22 422	22 422	23 389	22 422
<b>Total current assets</b>		<b>166 344</b>	<b>480 492</b>	<b>480 492</b>	<b>400 637</b>	<b>480 492</b>
<b>Non current assets</b>						
Investments						
Investment property						
Property, plant and equipment		4 991 970	6 247 523	6 248 733	5 371 366	6 248 733
Biological assets						
Living and non-living resources						
Heritage assets		7 817	—	—	7 817	—
Intangible assets		52	1	1	41	1
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
<b>Total non current assets</b>		<b>4 999 838</b>	<b>6 247 525</b>	<b>6 248 735</b>	<b>5 379 224</b>	<b>6 248 735</b>
<b>TOTAL ASSETS</b>		<b>5 166 182</b>	<b>6 728 017</b>	<b>6 729 227</b>	<b>5 779 861</b>	<b>6 729 227</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		1 484	—	—	1 311	—
Consumer deposits		3 620	3 633	3 633	3 628	3 633
Trade and other payables from exchange transactions		487 727	338 908	338 908	210 826	338 908
Trade and other payables from non-exchange transactions		1 560	—	—	307 262	—
Provision		1 654	1 973	1 973	1 654	1 973
VAT		3 921	8 073	8 073	6 616	8 073
Other current liabilities		500	405	405	500	405
<b>Total current liabilities</b>		<b>500 466</b>	<b>352 992</b>	<b>352 992</b>	<b>531 798</b>	<b>352 992</b>
<b>Non current liabilities</b>						
Financial liabilities		1 202	90 000	90 000	101 202	90 000
Provision		43 487	38 340	38 340	43 487	38 340
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
<b>Total non current liabilities</b>		<b>44 689</b>	<b>128 340</b>	<b>128 340</b>	<b>144 689</b>	<b>128 340</b>
<b>TOTAL LIABILITIES</b>		<b>545 155</b>	<b>481 332</b>	<b>481 332</b>	<b>676 486</b>	<b>481 332</b>
<b>NET ASSETS</b>	<b>2</b>	<b>4 621 027</b>	<b>6 246 684</b>	<b>6 247 894</b>	<b>5 103 375</b>	<b>6 247 894</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		4 707 986	5 445 412	5 445 412	5 105 761	5 445 412
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>4 707 986</b>	<b>5 445 412</b>	<b>5 445 412</b>	<b>5 105 761</b>	<b>5 445 412</b>

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

Table C6 is consistent with international standards of good financial management practice, and improves the understanding ability of councillors and management of the impact of the budget on the statement of financial position (balance sheet).



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

## **CURRENT ASSETS**

### **Cash and cash equivalents**

Cash and cash equivalents balance as at 31 December 2023 indicate a balance of **R267.6 million**.

Overdraft	R6.3 million
Cash float	R8 hundred
Call Investments Deposits	R274 million

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

Trade and other receivables from exchange transactions include debtors from water, sanitation services, rental of facilities, the balance for the reporting period is **R45.4 million**. Debtors age analysis as per section 2.2 debtors’ analysis is **R221.3 million**. The consumer debtors’ amount to **R214.4 million** and other receivables from exchange amount to **R1.8 million** which sums up to **R216.2** and the balance of **R5.1 million** is for shared services casted in Other Debtors.

Gross Consumer debtors	R214.4 million
Less Impairment	(R168.9 million)
<b>Net Consumer Debtors</b>	<b>R45.4 million</b>

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

Water Debtors	R27.5 million
Sanitation Debtors	R17.8 million
Other Consumer debtors	R99.7 thousand
Other receivables from exchange	R1.8 million
<b>Total</b>	<b>R45.4 million</b>

#### **➤ Water Debtors**

Net Water debtors, after considering provision for bad debts, amount to **R27.5 million** Water debtors are amounts owed by consumers for water services billed.

Gross Water Debtors	R169.8 million
Less Impairment	(141.2 million)
<b>Net Water Debtors</b>	<b>R27.5 million</b>

➤ **Sanitation Debtors**

Net Sanitation debtors after considering provision for bad debts amount to **R17.8 million**  
Sanitation debtors are amounts owed by consumers for sewer services billed.

Gross Sanitation Debtors	R44.4 million
Less Impairment	(R26.5 million)
<b>Net Sanitation Debtors</b>	<b>R17.8 million</b>

➤ **Other Consumer debtors**

Other consumer debtors' amount to **R99.7 thousand**, these are sundry debtors.

Gross Other Debtors	R126.7 thousand
Less Impairment	(R42.2 thousand)
<b>Net Other Debtors</b>	<b>R99.7 thousand</b>

➤ **Other receivables from exchange**

These are debtors accumulated from Eskom accounts with credit balances amounts to **R93.1 thousand**

Other receivables from exchange	R2.8 million
Less Impairment	(R1.06 million)
Net other receivables from exchange	<b>R1.8 million</b>

**Classification of Consumer Debtors per Customer group**

Households	R180.3 million
Commercial/Businesses (excl prepaid exp R1.8 mil)	R14.8 million
Organs of State (excl shared services of R5.4 mill)	R26.1 million
<b>Total</b>	<b>R212.5 million</b>

Only household and businesses are impaired as per council policy. The breakdown is as per below:

Gross Households debtors	R180.3 million
Gross Business	R14.8 million
Less Impairment	(R168.9 million)
<b>Net Household and businesses debtors</b>	<b>R26.2 million</b>

**Receivables from non-exchange transactions**

UIFW to be recovered amounting to **R6.9 million** resulted from a claim of standing time due to consultant negligence.

**Inventory**

The current level of inventory is **R4.6 million**. Inventories include water stock and consumable stores.

### **VAT Receivable**

VAT Receivable amount to **R52.5 million**, this is the amount raised when input VAT is recognized less output VAT collected as per VAT reconciliation.

### **Other current assets**

Other debtors are debtors that arise from non-exchange transactions, the balance for the reporting period is **R23.4 million**.

Deposits Made	R18.2 million
Refunds & under/over banking	R 5.1 million
Overpayments/Accrued Income	R36.9 thousand
<b>Total</b>	<b>R23.4 million</b>

#### ➤ **Deposits Made**

Deposits made amount to **R18.2 million**, this amount include Eskom deposits, Federal Air Deposits and Stowell Deposits:

Eskom Deposits	R18 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.

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

Refunds & under/over banking amount to **R5.1 million**, these are shared services debtors to be collected or refunded from Local Municipalities, and small differences caused by under/over banking:

Shared services debtors	R5.01 million
Under/over banking	R69.8 thousand

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

#### ➤ **Accrued Income – Reversal** is the amount of **R36.9 thousand** to be received from the actioner of assets disposed by the Municipality.

## **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 include current year capital acquisition from table C5 and depreciation from table C4, the carrying value of all assets owned by the municipality is **R5.3 billion**.

<b>Opening balance</b>	<b>R5 billion</b>
Additions	R412.5 million
Depreciation	(R331.1 million)
<b>Closing Balance</b>	<b>R5.3 billion</b>

### **Heritage assets**

Heritage assets are assets that help the municipality to attract tourists because they entail history of the district and its people **R7.8 million**.

### **Intangible**

Intangible assets include software licenses owned by the Municipality; the current balance of intangible assets is **R51 thousand**.

Opening balance	<b>R41 thousand</b>
Additions	(R0)
Depreciation	(R0)
Closing Balance	<b>R41 thousand</b>

## **CURRENT AND NON-CURRENT LIABILITIES**

### **Financial liabilities**

This is the current portion of the finance lease agreement the Municipality entered into to procure laptops. The current balance owed amount to **R1.3 million**.

Opening balance	<b>R1.3 million</b>
Payment	(R0 thousand)
Closing Balance	<b>R1.3 million</b>

### Consumer deposits

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

### Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. This amount includes unspent conditional grants. Trade and other payables are **R217.5 million**.

Trade Creditors	R18.6 million
Rétention	R72.6 million
Operating Lease liability	R542.5 thousand
Department of Water & Sanitation	R62.6 million
Leave accrued	R21.7 million
Bonus	R5.7 million
Employee related cost	R2.3 million
Advance Payments	R2.5 million
Salary Suspense Accounts	R399.1 thousand
Other Suspense account	R407.2 thousand
Water tankers	R105.5 million
Zanamanzi	R3.3 million
<b>Closing Balance</b>	<b>R217.5 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 **R307.2 million**.

### Current Provisions

Current provisions amount to **R1.6 million**, this provision is for post-retirement benefit (Medical aid) and long service awards that is paid in the current financial year.

Long service awards	R1.6 million
---------------------	--------------

### VAT Payables

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

### Other current liabilities

Other current liabilities amount to **R500 thousand**, this is the amount for medical benefit awarded to the people who have retired from the service of the municipality:

Post Retirement benefit (Medical aid)	R 500 thousand
---------------------------------------	----------------

## **NON-CURRENT LIABILITIES**

### **Borrowings**

This is the long-term portion of the finance lease agreement the Municipality entered into to procure laptops amounting to **R1.2 million**.

The municipality is in lease contract with 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.

### **Loan**

This is the long term portion of liability that the municipality acquired to backup generators for water treatment works. This liability amounts to **R100 million**.

### **Non-current Provisions**

Non-current Provisions amounts to **R43.4 million**, this provision is for post-retirement benefit (Medical aid) and Long Service award.

Post Retirement benefit (Medical aid)	R30.4 million
Long Service award	R13.06 million

### **Accumulated surplus**

Accumulated surplus is the net worth of the Municipality, sitting at **R5.1 billion**

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges		26 949	51 642	51 642	2 357	13 973	25 821	(11 848)	-46%	51 642
Other revenue		1 393 314	162 144	162 144	472 036	1 243 919	81 072	#####	1434%	162 144
Transfers and Subsidies - Operational		661 838	643 859	643 859	240 307	561 269	321 930	239 340	74%	643 859
Transfers and Subsidies - Capital		610 306	805 127	805 127	74 000	626 577	402 563	224 014	56%	805 127
Interest		6 722	3 000	3 000	268	4 157	1 500	2 657	177%	3 000
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(868 156)	(672 640)	(672 640)	(185 284)	(876 927)	(336 320)	540 607	-161%	(672 640)
Interest								-		
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 830 973</b>	<b>993 132</b>	<b>993 132</b>	<b>603 684</b>	<b>1 572 969</b>	<b>496 566</b>	<b>#####</b>	<b>-217%</b>	<b>993 132</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		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(496 168)</b>	<b>(789 967)</b>	<b>(789 967)</b>	<b>(101 101)</b>	<b>(412 566)</b>	<b>(394 983)</b>	<b>17 583</b>	<b>-4%</b>	<b>(789 967)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		-	100 000	100 000	100 000	100 000	50 000	50 000	100%	100 000
Increase (decrease) in consumer deposits		(1)	-	-	0	8	-	8	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(1 090)	(10 000)	(10 000)	-	(173)	(5 000)	(4 827)	97%	(10 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 091)</b>	<b>90 000</b>	<b>90 000</b>	<b>100 000</b>	<b>99 835</b>	<b>45 000</b>	<b>(54 835)</b>	<b>-122%</b>	<b>90 000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 333 714</b>	<b>293 165</b>	<b>293 165</b>	<b>602 584</b>	<b>1 260 238</b>	<b>146 582</b>			<b>293 165</b>
Cash/cash equivalents at beginning:		20 468	173 117	173 117	207 815	27 427	173 117			27 427
Cash/cash equivalents at month/year end:		1 354 182	466 282	466 282		1 287 664	319 699			320 591

## MBRR Table C7 - Monthly Budget Statement Cash Flow Statement

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

## CASHFLOW FROM OPERATING ACTIVITIES

### Service charges

The Municipality has budgeted to collect **R51.6 million** on service charges, the estimated collection amount is based on the 65% collection rate. The collection rate is also based on previous years actual collection and initiatives the Municipality has taken to improve collection. The Municipality has collected **R13.9 million** to date, which is **27%** of the budgeted collection. From the year-to-date billing of **R27.5 million** on table C4 **41%** has been collected to date.

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

- The municipality is not only collecting the current billing but also the debtors from previous financial years.
- The municipality has a revised revenue enhancement strategy
- The municipality has an external debt collector to assist with the collection
- The Municipality has replaced and installed new meters to ensure 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 a continuous engagement with the system vendor to resolve population of this line item. Other revenue on table C4 is **R1 million**.

### Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Operating grants have been received as scheduled. Transfers and subsidies operational are to date are **R561.2 million**. This amount includes FMG, Equitable share and EPWP which were received thus far under Transfers and subsidies – Operational.

Equitable share	R473.7 million
Indonsa	R955 thousand
Finance Management Grant	R1.2 million
Expanded public works program	R4.9 million
Aviation Strategy	R2 million
Amafa research	R180 thousand
NSF	R77.6 million
LGSETA	R584.5 thousand
<b>TOTAL</b>	<b>R561.2 million</b>



### **Transfers and subsidies – Capital**

Transfers and subsidies - Capital are expected to be received as per DoRA, and as per transfer schedule issued by National Treasury. Capital grants have been received to date, Transfers and subsidies Capital are **R626.5 million**. This amount includes RBIG, MIG, RRAMS and WSIG which were received thus far under Transfers and subsidies - Capital.

Municipal Infrastructure Grant	R 224 million
Regional Bulk Infrastructure Grant	R 320.8 million
Water services Infrastructure grant	R 80 million
Rural Road asset Management grant	R 1.7 million
<b>TOTAL</b>	<b>R626.5 million</b>

### **Interest**

Interest on investment is budgeted at **R3 million**, this estimate is based on previous year interest income, the interest includes interest on investments made and interest on bank balance. Year to date actual Interest is **R4.1**. Interest on investment revenue on table C4 is **R4.1 million**, which reconcile the one in the cash flow.

The interest on investment is above target, the municipality must adjust to ensure budget target is met.

### **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 **R412.5 million**, the capital expenditure is excluding VAT portion, MFMA MSCOA circular number 11 issued 04 December 2020 highlighted the VAT issue and corrections are being developed.

### **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 is **R267.6 million** in the financial position but in the cash flow is incorrect.

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

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 DEBTORS ANALYSIS

#### Debtors age analysis as at 31 December 2023

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24										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 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	10 155	4 459	3 623	2 864	2 986	2 619	13 294	129 873	169 874	151 637	–	141 314	
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	2 464	970	742	629	592	611	3 413	36 011	45 431	41 255	–	26 562	
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–	
Interest on Arrear Debtor Accounts	1810	289	34	34	33	–	8	129	364	893	535	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	23	13	22	11	123	714	735	3 539	5 180	5 122	–	–	
Total By Income Source	2000	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 377	198 549	–	167 878	
2022/23 - totals only		5 104 682	5 776 596	4 217 068	3 953 594	3 389 302	3 198 631	2 284 995	144 539 996	193 030	177 891	0	1 386 141 50 114	
Debtors Age Analysis By Customer Group														
Organs of State	2200	4 663	1 584	883	484	611	1 145	3 076	13 717	26 163	19 033	–	–	
Commercial	2300	1 806	542	487	337	257	235	1 439	9 756	14 859	12 023	–	–	
Households	2400	6 462	3 349	3 051	2 717	2 832	2 572	13 057	146 314	180 355	167 492	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	

Total debtors' amount to **R221.3 million**, which is an increase of **R3 million** from the closing balance of **R218.3 million**. The debtors over 90 days amount to **R198.5 million**. This is concerning and needs intervention since debtors above 60 days should be restricted in terms of the Municipality's credit control policy.

the municipality was not able to collect everything it is billing. This is concerning and needs urgent intervention.

- There is a challenge of high level of debt that calls for a continuous assessment for indigency and impairment/write off.
- The increase is mainly due to non-payment by low-cost housing consumers, businesses, and organs of state.
- A senior manager debt collection position has been established to assist with collection

## 2.2 CREDITORS ANALYSIS

### Creditors age analysis as at 31 December 2023 as per Table SC4

DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	12 889
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	12 889
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	25 779

## 2.3 INVESTMENT PORTFOLIO

### Investments as at 31 December 2022

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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>Municipality</b>														
ABSA CALL ACCOUNT		0	CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	30 June 2024	-	-		64 000	64 000
ABSA CALL ACCOUNT		0	CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	30 June 2024	64 000	524		40 000	104 000
ABSA CALL ACCOUNT		0	CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	30 June 2024	104 000	-		150 800	254 800
ABSA CALL ACCOUNT	0.766666667		CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	17 August 2023	254 800	-	(30 000)		224 800
ABSA CALL ACCOUNT		1.2	CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	30 August 2023	224 800		(20 000)		204 800
ABSA CALL ACCOUNT		1.4	CALL ACCOUNT	YES	VARIABLE	0.089	-		08 September 2023	204 800		(30 000)		174 800
ABSA CALL ACCOUNT	1.366666667		CALL ACCOUNT	YES	VARIABLE	0.089	-		14 September 2023	174 800		(25 000)		149 800
ABSA CALL ACCOUNT	1.566666667		CALL ACCOUNT	YES	VARIABLE	0.089	-		20 September 2023	149 800		(50 000)		99 800
ABSA CALL ACCOUNT		0	CALL ACCOUNT	YES	VARIABLE	0.089	-	N/A	26 September 2023	99 800	2 151	-	86 000	185 800
ABSA SHORT TERM		2	SHORT TERM	YES	VARIABLE	0.089	-	N/A	03 October 2023	185 800		(50 000)		135 800
ABSA SHORT TERM	2.066666667		SHORT TERM	YES	VARIABLE	0.089	-	N/A	05 October 2023	135 800		(75 000)		60 800
ABSA SHORT TERM	3.066666667		SHORT TERM	YES	VARIABLE	0.089	-	N/A	19 October 2023	60 800		(10 000)		50 800
ABSA SHORT TERM	2.533333333		SHORT TERM	YES	VARIABLE	0.089	-	N/A	19 October 2023	50 800		(36 800)		14 000
STANDARD BANK		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	05 December 2023	14 000			40 000	54 000
STANDARD BANK		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	06 December 2023	54 000		(25 000)		29 000
STANDARD BANK		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	07 December 2023	29 000			40 000	69 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	06 December 2023	69 000			75 000	144 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	07 December 2023	144 000			75 000	219 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	07 December 2023	219 000			25 000	244 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.944	-	N/A	07 December 2023	244 000			100 000	344 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	18 December 2023	344 000		(40 000)		304 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	22 December 2023	304 000		(30 000)		274 000
<b>Municipality sub-total</b>										-	2 675	(421 800)	695 800	274 000
<b>Entities</b>														
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									-		(421 800)	695 800	274 000

The municipalities investment portfolio depends on grants money not immediately due for payment, because of accelerated implementation of capital projects, the municipality does not hold funds for extended period of time to be available for investment.

## 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE

### Grants Receipts

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		596 108	639 948	639 948	210 557	479 108	319 974	159 134	49.7%	639 948
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		586 391	631 671	631 671	210 557	473 753	315 836	157 918	50.0%	631 671
Expanded Public Works Programme Integrated Grant		8 517	7 077	7 077	-	4 954	3 539	1 416	40.0%	7 077
Local Government Financial Management Grant		1 200	1 200	1 200	-	401	600	(199)	-33.2%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
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>		2 631	3 911	4 111	-	213	2 035	(1 823)	-89.5%	4 111
Capacity Building and Other Grants		2 631	3 911	4 111	-	213	2 035	(1 823)	-89.5%	4 111
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		60 091	-	48 363	-	47 440	21 889	25 552	116.7%	48 363
Electricity Distribution Industry Holdings		-	-	-	-	-	-	-	-	-
KwazuluNatal Provincial Planning and Development Commission		-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		478	-	471	-	-	119	(119)	-100.0%	471
National Skills Fund		59 613	-	47 892	-	47 440	21 769	25 671	117.9%	47 892
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	658 830	643 859	692 422	210 557	526 761	343 898	182 863	53.2%	692 422
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		607 306	805 127	805 127	-	355 383	402 563	(47 180)	-11.7%	805 127
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		259 530	271 683	271 683	-	93 918	135 842	(41 923)	-30.9%	271 683
Regional Bulk Infrastructure Grant		250 247	430 905	430 905	-	203 725	215 453	(11 727)	-5.4%	430 905
Rural Road Asset Management Systems Grant		2 529	2 539	2 539	-	1 113	1 269	(156)	-12.3%	2 539
Water Services Infrastructure Grant		95 000	100 000	100 000	-	56 627	50 000	6 627	13.3%	100 000
<b>Provincial Government:</b>		3 196	-	-	-	-	-	-	-	-
Infrastructure Grant		3 196	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	610 502	805 127	805 127	-	355 383	402 563	(47 180)	-11.7%	805 127
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 269 332	1 448 986	1 497 549	210 557	882 144	746 462	135 682	18.2%	1 497 549

Grants are received as per transfer schedule and have been received. Grants are recognized as revenue as when the condition is met as per GRAP 23.



## Grant Expenditure

DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		825 595	627 267	628 717	72 218	329 497	314 094	15 403	4.9%	628 717
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		774 422	618 990	620 440	70 997	321 962	309 955	12 007	3.9%	620 440
Expanded Public Works Programme Integrated Grant		8 532	7 077	7 077	1 204	7 107	3 539	3 569	100.9%	7 077
Local Government Financial Management Grant		1 200	1 200	1 200	18	427	600	(173)	-28.9%	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		33 001	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 199	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		6 240	–	–	–	–	–	–	–	–
Provincial Government:		2 689	3 385	1 915	210	440	1 274	(834)	-65.4%	1 915
Capacity Building and Other Grants		2 689	3 385	1 915	210	440	1 274	(834)	-65.4%	1 915
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		59 798	–	78 113	30 267	77 917	26 154	51 763	197.9%	78 113
Electricity Distribution Industry Holdings		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Local Government Water and Related Service SETA		478	–	471	165	375	135	240	177.5%	471
National Skills Fund		59 320	–	77 642	30 102	77 542	26 019	51 523	198.0%	77 642
Total operating expenditure of Transfers and Grants:		888 081	630 652	708 745	102 695	407 854	341 522	66 332	19.4%	708 745
Capital expenditure of Transfers and Grants										
National Government:		490 152	700 110	700 110	101 072	411 897	350 055	61 842	17.7%	700 110
Municipal Infrastructure Grant		194 387	236 246	236 246	37 674	119 757	118 123	1 634	1.4%	236 246
Regional Bulk Infrastructure Grant		218 770	374 700	374 700	51 517	229 683	187 350	42 333	22.6%	374 700
Rural Road Asset Management Systems Grant		–	2 208	2 208	–	968	1 104	(136)	-12.3%	2 208
Water Services Infrastructure Grant		76 994	86 957	86 957	11 881	61 489	43 478	18 011	41.4%	86 957
Provincial Government:		2 797	457	1 427	–	–	552	(552)	-100.0%	1 427
Capacity Building and Other Grants		–	–	970	–	–	323	(323)	-100.0%	970
Infrastructure Grant		2 797	457	457	–	–	229	(229)	-100.0%	457
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		492 948	700 568	701 538	101 072	411 897	350 607	61 290	17.5%	701 538

Most conditional grants actual year-to-date expenditure are below year-to-date budget , with exception of EPWP and RBIG year-to-date actual expenditure is above year to year-to-date budget.

## Grants Roll over

The municipality has closing balance on National Skills Fund, LGSETA Fire and Rescue, Art Council SA: Help Desk, Aviation Strategy, Amafa Research and COGTA Boreholes that need to be approved by the council and the funder to be rolled over and expenditure amount will be inclusive of VAT as per MFMA circular no. 58.

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		80	80	80	(0)	0.0%
NATIONAL SKILLS FUND		80	80	80	(0)	0.0%
Provincial Government:		34	-	34	-	0.0%
ART COUNCIL SA		34	-	34	-	0.0%
TSUCM_COGTA BOREHOLES		1 446	-	-	1 446	100.0%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 560</b>	<b>80</b>	<b>114</b>	<b>1 446</b>	<b>92.7%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
					-	
Provincial Government:		-	-	-	-	
Other Departments		-	-	-	-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1 560</b>	<b>80</b>	<b>114</b>	<b>1 446</b>	<b>92.7%</b>

## 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		–	–	–	197	197	–	197	#DIV/0!	–
Pension and UIF Contributions		509	512	512	44	251	256	(5)	-2%	512
Medical Aid Contributions		54	55	55	3	21	27	(7)	-25%	55
Motor Vehicle Allowance		1 889	1 962	1 962	263	1 081	981	100	10%	1 962
Cellphone Allowance		681	694	694	113	402	347	55	16%	694
Housing Allowances		360	180	180	15	90	90	–		180
Other benefits and allowances		5 782	6 084	6 084	548	2 924	3 042	(118)	-4%	6 084
<b>Sub Total - Councillors</b>		<b>9 276</b>	<b>9 486</b>	<b>9 486</b>	<b>1 183</b>	<b>4 965</b>	<b>4 743</b>	<b>222</b>	<b>5%</b>	<b>9 486</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>2.3%</b>						<b>2.3%</b>
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages		6 237	6 191	6 191	673	4 029	3 095	934	30%	6 191
Pension and UIF Contributions		176	62	62	30	178	31	147	474%	62
Medical Aid Contributions		59	3	3	10	55	1	54	3824%	3
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		650	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 640	1 542	1 542	166	1 004	771	233	30%	1 542
Cellphone Allowance		257	238	238	26	158	119	39	33%	238
Housing Allowances		13	–	–	1	6	–	6	#DIV/0!	–
Other benefits and allowances		309	195	195	21	188	98	90	92%	195
Payments in lieu of leave		374	–	–	–	95	–	95	#DIV/0!	–
Long service awards		132	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		97	–	–	–	16	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 945</b>	<b>8 230</b>	<b>8 230</b>	<b>928</b>	<b>5 729</b>	<b>4 115</b>	<b>1 614</b>	<b>39%</b>	<b>8 230</b>
<b>% increase</b>	4		<b>-17.2%</b>	<b>-17.2%</b>						<b>-17.2%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		184 973	206 063	206 063	17 263	99 693	103 032	(3 339)	-3%	206 063
Pension and UIF Contributions		24 702	27 991	27 991	2 222	13 241	13 996	(755)	-5%	27 991
Medical Aid Contributions		14 860	15 496	15 496	1 367	8 061	7 748	313	4%	15 496
Overtime		6 703	5 448	5 448	592	3 378	2 724	654	24%	5 448
Performance Bonus		12 696	13 983	13 983	1 277	7 254	6 992	263	4%	13 983
Motor Vehicle Allowance		10 357	10 682	10 682	1 046	5 621	5 341	280	5%	10 682
Cellphone Allowance		740	828	828	71	392	414	(22)	-5%	828
Housing Allowances		1 669	1 724	1 724	149	839	862	(23)	-3%	1 724
Other benefits and allowances		4 065	282	282	375	1 973	141	1 832	1300%	282
Payments in lieu of leave		5 523	–	–	269	2 218	–	2 218	#DIV/0!	–
Long service awards		3 358	–	–	249	1 116	–	1 116	#DIV/0!	–
Post-retirement benefit obligations		5 393	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		1 191	–	–	58	298	–	298	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–		–
<b>Sub Total - Other Municipal Staff</b>		<b>276 230</b>	<b>282 498</b>	<b>282 498</b>	<b>24 940</b>	<b>144 085</b>	<b>141 250</b>	<b>2 835</b>	<b>2%</b>	<b>282 498</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>2.3%</b>						<b>2.3%</b>
<b>Total Parent Municipality</b>		<b>295 452</b>	<b>300 214</b>	<b>300 214</b>	<b>27 051</b>	<b>154 779</b>	<b>150 108</b>	<b>4 671</b>	<b>3%</b>	<b>300 214</b>

The municipality has no active entity



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

DC26 Zululand - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue</b>			
	Service charges – Water revenue	1%	This is the amounts billed on customers for water used, the year-to-date actual is R25.5 million which is 50% of the approved budget, the R25.5 million year to date actual is below the six months baseline projection or year-to-date budget of R25.7 million. A variance of R241 thousand or less than 1% is observed.	The municipality need to keep up billing and install meters where and when needed.
	Service charges – Sanitation revenue	21%	This is the amounts billed on customers that are connected to the sewer system, the year-to-date actual is R6.5 million which is 40% of the approved budget. The R6.5 million year to date actual is below the six months baseline projection or year-to-date budget of R8.2 million. A variance of R1.6 million or 21% is observed. Reasons for variances can be attributed to businesses slow adherence to payment terms.	The municipality need to restrict non-paying consumers from services and disconnect all illegal connections.
	Sale of goods and rendering of service	4%	This is the amount on sale of goods and rendering of services, the year-to-date actual is R522 thousands which is 52% of the approved budget, the R522 thousands year to date actual is above the six months baseline projection or year-to-date budget of R500 thousand. A variance of R22 thousand or 4% is observed.	
	Interest earned - outstanding debtors	54%	Interest earned - outstanding debtors is charged on businesses for accounts in arrears, the year-to-date actual is R401 thousand which is 77% of the approved budget. The R401 thousand year to date actual is above the six months baseline projection or year-to-date budget of R260 thousand. A variance of R141 thousand or 54% is observed. Reasons for variances can be attributed to businesses slow adherence to payment terms.	The municipality must implement stringent measures to ensure businesses pay on time.
	Interest from Current and Non-Current Assets	177%	Interest on investment is interest received when the Municipality makes cash investments, the year-to-date actual is R4.1 million which is 139% of the approved budget. The R4.1 million year to date actual is above the six months baseline projection or year-to-date budget of R1.5 million. A variance of R2.6 million or 177% is observed. Reasons for variances can be attributed to the availability of cash to be invested to date	The municipality need to adjust this line item in the adjustment budget
	Rental from Fixed Assets	22%	Rental of facilities is amounts billed for office space leased out, the year-to-date actual is R196 thousand which is 39% of the approved budget, the R196 thousand year to date actual is below the six months baseline projection or year-to-date budget of R250 thousand. A variance of R54 thousand or less than 22% is observed. Reasons for variances can be attributed to the fact that the municipality has limited space to rent.	The municipality need to adjust this line item in the adjustment budget
	Licences and Permits	71%	Licences and permits year-to-date actual is R51 thousand which is 85% of the approved budget, the R51 thousand year to date actual is above the six months baseline projection or year-to-date budget of R30 thousand. A variance of R21 thousand or 71% is observed. Reasons for variances can be attributed to the retailers not adhering to health inspections regulations.	The municipality need to adjust this line item in the adjustment budget
	Operational revenue	59%	Operational revenue year-to-date actual is R76 thousand which is 21% of the approved budget, the R76 thousand year to date actual is below six months baseline projection or year-to-date budget of R184 thousand. A variance of R108 thousand or 59% is observed.	The municipality need to adjust this line item in the adjustment budget
	Fines, penalties, and forfeits	60%	Fines, penalties, and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R200 thousand which is 20% of the approved budget, the R200 thousand year to date actual is below the six months baseline projection or year-to-date budget of R500 thousand. A variance of R300 thousand or 60% is observed. Reasons for variances can be attributed to a negative indication that some illegally connected consumers are not yet discovered.	Municipality must keep up the disconnection of illegal connections.
	Transfers and subsidies	53%	Transfers and subsidies year to date actual is R526.7 million which is 82% of the approved budget. The R526.7 million year to date actual is above the six months baseline projection or year-to-date budget of R343.8 million. A variance of R182.8 million or 53% is observed.	Reasons for variances can be attributed to the nature of transfers and subsidies which depend on the transfer schedule and cannot be benchmarked against the year-to-date budget. Grants are not received monthly but in tranches as per approved transfer schedule.



DC26 Zululand - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
2	Expenditure By Type			
	Employee Related Costs	3%	Employee-related costs are amounts paid for salaries, allowances, service-related benefits and contributions. The year-to-date actual is R149.8 million which is 52% of the approved budget. The R149.8 million year to date actual is above the six months baseline projection or year-to-date budget of R145.3 million. A variance of R4.4 million or 3% is observed.	The municipality will make sure that the salary bill is kept within the limits of the monthly projections.
	Remuneration of Councilors	5%	Remuneration of Councilors are amounts paid for councilors allowances, service-related benefits, and contributions. The year-to-date actual is R4.9 million which is 52% of the approved budget. The R4.9 million year to date actual is above the six months baseline projection or year-to-date budget of R4.5 million. A variance of R222 thousand or 5% is observed.	The municipality will make sure that the salary bill is kept within the limits of the monthly projections.
	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	83%	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable, materials and supplies and water inventory. The year-to-date actual is R3.8 million which is 9% of the approved budget. The R3.8 million year to date actual is below the six months baseline projection or year-to-date budget of R22.2 million. A variance of R18.3 million or 83% is observed. Reasons for variances can be attributed to the store requisition books being in the process of capturing.	The municipality need fast pace the capturing of requisition books to reflect correct amount of expenditure.
	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	26%	This is a non-cash item budgeted for as per the stipulation of the accounting standards. The year-to-date actual is R33.1 million which is 37% of the approved budget. The R33.1 million year to date actual is below the six months baseline projection or year-to-date budget of R45 million. A variance of R11.8 million or 26% is observed.	The municipality need to budget using depreciation method stipulated in the policy
	Finance charges		Finance charges are amounts for interest paid on overdue accounts and finance lease for laptops. The year-to-date actual is R208 thousand which is 21% of the approved budget. The R208 thousand year to date actual is below the six months baseline projection or year-to-date budget of R500 thousand. A variance of R292 thousand or 58% is observed. Reasons for variances can be attributed to the early payment of the account during this period.	Municipality need to keep up early payments to minimise this expenditure.
	Contracted services	65%	Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R148.8 million which is 116% of the approved budget. The R148.8 million year to date actual is above the six months baseline projection or year-to-date budget of R90.2 million. A variance of R58.6 million or 65% is observed. Reasons for variances can be attributed to unexpected or beyond control events which leads to contracted services.	The municipality must review SLAs and try to minimise costs as low as possible in this line-item cost.
	Transfers and subsidies paid.	29%	Transfers and subsidies are amounts paid as subsidies to the communities for poverty alleviation and transfers to support SMMEs, and co-operatives. The year-to-date actual is R2.1 million which is 36% of the approved budget. The R2.1 million year to date actual is above the six months baseline projection or year-to-date budget of R1.6 million. A variance of R487 thousand or 29% is observed. Reasons for variances can be attributed to the fact that this line item is for seasonal expenditure.	The municipality need to monitor this line item and adjust if need be.
	Irrecoverable debt written off		Irrecoverable debt written off year-to-date actual is R28 thousand which is 0% of the approved budget. The R28 thousand year to date actual cannot be benchmarked against year-to-date budget because it has no budget. A variance of R28 thousand or 0% is observed.	
	Operational costs	34%	Operational costs are all other expenditure not classified above. The year-to-date actual is R97.2 million which is 68% of the approved budget. The R97.2 million year to date actual is above the six months baseline projection or year-to-date budget of R72.4 million. A variance of R24.8 million or 34% is observed. Reasons for variances can be attributed to the increase in the costs of running an organisation such as, Eskom, Wet fuel, hire charges and Management fees.	The expenditure being is monitored by the municipality to keep it within the budget.

**DC26 Zululand - Supporting Table SC1 Material variance explanations - M06 December**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	Governance and administration	57%	Governance and administration year-to-date actual are R669 thousand which is 23% of the approved budget. the R669 thousand year to date actual is below the six months baseline projection or year-to-date budget of R1.5 million. A variance of R894 thousand or 57% is observed.	
	Community and public safety	100%	Community and public safety year-to-date actual are R0 which is 0% of the approved budget. the R0 year to date actual is below the six months baseline projection or year-to-date budget of R229 thousand. A variance of R229 thousand or 100% is observed.	
	Economic and environmental services	12%	Economic and environmental services year-to-date actual is R968 thousand which is 44% of the approved budget. the R968 thousand year to date actual is above the six months baseline projection or year-to-date budget of R1.1 million. A variance of R136 thousand or 12% is observed.	
	Trading services	5%	Trading services year-to-date actual is R410.9 million which is 52% of the approved budget. the R410.9 million year to date actual is above the six months baseline projection or year-to-date budget of R327.02 million. A variance of R18.5 million or 5% is observed.	

## 2.7 ACTUAL AND REVISED TARGETS FOR CASH RECEIPTS

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates													-			
Service charges - Electricity revenue													-			
Service charges - Water revenue		928	1 881	2 063	3 448	317	1 813	3 214	3 214	3 214	3 214	3 214	12 051	38 572	43 529	48 873
Service charges - Waste Water Management		381	742	614	1 016	228	544	1 089	1 089	1 089	1 089	1 089	4 100	13 089	14 685	16 426
Service charges - Waste Management													-			
Rental of facilities and equipment		45	49	45	36	-	36	90	90	90	90	90	418	1 075	1 127	1 181
Interest earned - external investments		-	574	301	2 843	172	288	250	250	250	250	250	(2 407)	3 000	3 144	3 295
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		20	64	79	21	4	13	83	83	83	83	83	383	1 000	1 048	1 098
Licences and permits		5	11	8	9	14	4	5	5	5	5	5	(16)	60	63	66
Agency services													-			
Transfers and Subsidies - Operational		266 152	2 969	48 282	165	3 395	240 307	53 655	53 655	53 655	53 655	53 655	(185 685)	643 859	679 032	720 445
Other revenue		131 675	231 394	200 542	189 135	18 728	471 984	13 334	13 334	13 334	13 334	13 334	(1 150 119)	160 009	115 496	124 647
<b>Cash Receipts by Source</b>		<b>399 159</b>	<b>237 061</b>	<b>251 588</b>	<b>193 794</b>	<b>22 685</b>	<b>714 664</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>(1 319 286)</b>	<b>856 570</b>	<b>853 854</b>	<b>911 555</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		104 000	150 800	86 000	41 777	170 000	74 000	67 094	67 094	67 094	67 094	67 094	####	805 127	552 968	611 515
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													-			
Short term loans													-			
Borrowing long term/refinancing		-	-	-	-	-	100 000	8 333	8 333	8 333	8 333	8 333	(41 667)	100 000	-	-
Increase (decrease) in consumer deposits		(0)	7	1	1	(1)	0	-	-	-	-	-	(8)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments													-			
<b>Total Cash Receipts by Source</b>		<b>503 159</b>	<b>387 868</b>	<b>337 589</b>	<b>235 572</b>	<b>192 684</b>	<b>888 664</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>(1 517 880)</b>	<b>1 761 697</b>	<b>1 406 822</b>	<b>1 523 070</b>
<b>Cash Payments by Type</b>																
Employee related costs		26 127	26 418	26 816	26 778	26 586	18 434	24 344	24 344	24 344	24 344	24 344	19 251	292 133	298 671	312 940
Remuneration of councillors		-	-	-	-	-	-	790	790	790	790	790	5 533	9 486	9 941	10 418
Interest													-			
Bulk purchases - Electricity		12 282	4 787	13 201	5 143	16 800	3 774	-	-	-	-	-	(55 987)	-	-	-
Acquisitions - water & other inventory		7 556	-	-	-	191	-	4 037	4 037	4 037	4 037	4 037	20 515	48 450	50 736	53 133
Contracted services		131	(6 308)	(49 127)	(113 256)	(89 149)	(70 637)	12 336	12 336	12 336	12 336	12 336	414 695	148 027	152 625	159 854
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		239 289	84 467	106 769	152 667	160 442	227 375	14 462	14 462	14 462	14 462	14 462	(869 775)	173 544	187 490	196 589
<b>Cash Payments by Type</b>		<b>285 385</b>	<b>109 364</b>	<b>97 659</b>	<b>71 332</b>	<b>114 870</b>	<b>178 946</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>(465 767)</b>	<b>671 640</b>	<b>699 464</b>	<b>732 935</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	57 911	49 277	113 514	90 763	101 101	65 831	65 831	65 831	65 831	65 831	48 248	789 967	490 842	531 752
Repayment of borrowing		-	-	-	-	173	-	833	833	833	833	833	5 660	10 000	10 000	10 000
Other Cash Flows/Payments		-	2 690	8 299	1 429	615	6 337	83	83	83	83	83	(18 786)	1 000	1 000	1 000
<b>Total Cash Payments by Type</b>		<b>285 385</b>	<b>169 965</b>	<b>155 234</b>	<b>186 275</b>	<b>206 421</b>	<b>286 385</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>(430 645)</b>	<b>1 472 607</b>	<b>1 191 306</b>	<b>1 275 687</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>217 774</b>	<b>217 903</b>	<b>182 355</b>	<b>49 297</b>	<b>(13 738)</b>	<b>602 280</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>(1 087 235)</b>	<b>289 090</b>	<b>215 516</b>	<b>247 384</b>
Cash/cash equivalents at the monthly year beginning:		27 427	245 201	463 103	645 458	694 755	681 017	1 283 297	1 307 388	1 331 479	1 355 570	1 379 661	1 403 751	27 427	316 516	532 032
Cash/cash equivalents at the monthly year end:		245 201	463 103	645 458	694 755	681 017	1 283 297	1 307 388	1 331 479	1 355 570	1 379 661	1 403 751	316 516	316 516	532 032	779 416

## 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The Municipality does not have any entities.

## 2.9 CAPITAL PROGRAMME PERFORMANCE

## Capital Expenditure by month

DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	5 503	65 875	65 875	–	–	65 875	65 875	100.0%	0%
August	14 273	65 890	65 890	57 911	57 911	131 765	73 853	56.0%	7%
September	32 995	65 890	65 890	49 277	49 277	197 655	148 378	75.1%	6%
October	27 335	65 998	65 998	113 514	113 514	263 652	150 138	56.9%	14%
November	18 645	65 998	65 998	90 763	90 763	329 650	238 887	72.5%	11%
December	46 356	65 998	65 998	101 101	101 101	395 648	294 547	74.4%	13%
January	7 250	65 998	65 998	–	–	461 646	461 646	100.0%	0%
February	13 944	65 998	65 998	–	–	527 643	527 643	100.0%	0%
March	27 728	65 998	65 998	–	–	593 641	593 641	100.0%	0%
April	70 518	65 998	65 998	–	–	659 639	659 639	100.0%	–
May	127 629	65 998	65 998	–	–	725 637	725 637	100.0%	–
June	105 765	65 998	65 998	–	–	791 634	791 634	100.0%	–
<b>Total Capital expenditure</b>	<b>497 942</b>	<b>791 634</b>	<b>791 634</b>	<b>412 566</b>					

The actual capital expenditure is greater than year-to-date spending.

## Summary of Capital Expenditure by asset class and sub-class



## DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		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>		491 521	700 110	700 910	101 072	411 897	350 322	(61 576)	-17.6%	700 910
Roads Infrastructure		-	2 208	2 208	-	968	1 104	136	12.3%	2 208
Roads		-	2 208	2 208	-	968	1 104	136	12.3%	2 208
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		491 521	693 120	692 468	101 072	410 929	346 264	(64 666)	-18.7%	692 468
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		68 814	79 130	72 907	5 312	23 172	36 736	13 564	36.9%	72 907
Reservoirs		11 062	15 086	10 178	5 938	6 342	5 312	(1 030)	-19.4%	10 178
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		63 564	66 957	79 913	21 199	63 048	39 368	(23 681)	-60.2%	79 913
Bulk Mains		311 748	508 469	497 710	66 658	299 053	249 344	(49 709)	-19.9%	497 710
Distribution		36 333	23 478	31 760	1 964	19 314	15 504	(3 810)	-24.6%	31 760
Distribution Points		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	4 783	6 235	-	-	2 954	2 954	100.0%	6 235
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	4 783	5 435	-	-	2 688	2 688	100.0%	5 435
Toilet Facilities		-	-	800	-	-	267	267	100.0%	800
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 726	-	-	-	-	-	-	-	-
Community Facilities		1 726	-	-	-	-	-	-	-	-
Centres		1 726	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		51	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		51	-	-	-	-	-	-	-	-
Computer Software and Applications		51	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		2 158	2 350	2 350	-	245	1 225	980	80.0%	2 350
Computer Equipment		2 158	2 350	2 350	-	245	1 225	980	80.0%	2 350
<b>Furniture and Office Equipment</b>		1 085	550	690	29	189	326	138	42.2%	690
Furniture and Office Equipment		1 085	550	690	29	189	326	138	42.2%	690
<b>Machinery and Equipment</b>		1 210	87 414	87 414	-	-	43 707	43 707	100.0%	87 414
Machinery and Equipment		1 210	87 414	87 414	-	-	43 707	43 707	100.0%	87 414
<b>Transport Assets</b>		-	-	270	-	235	68	(167)	-247.7%	270
Transport Assets		-	-	270	-	235	68	(167)	-247.7%	270
<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	497 751	790 424	791 634	101 101	412 566	395 648	(16 918)	-4.3%	791 634

## **EXPENDITURE ON REPAIRS AND MAINTAINANCE BY ASSET CLASS**

## DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		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>		131 760	70 000	69 800	9 385	25 192	34 900	9 708	27.8%	69 800
Roads Infrastructure		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
Water Supply Infrastructure		131 760	70 000	69 800	9 385	25 192	34 900	9 708	27.8%	69 800
Bulk Mains		45 692	20 000	19 800	2 764	10 517	9 900	(617)	-6.2%	19 800
Distribution Points		86 067	50 000	50 000	6 621	14 674	25 000	10 326	41.3%	50 000
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	1 030	-	-	343	343	100.0%	1 030
Community Facilities		-	-	1 030	-	-	343	343	100.0%	1 030
Airports		-	-	1 030	-	-	343	343	100.0%	1 030
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		1 420	3 200	2 155	16	423	1 321	898	68.0%	2 155
Operational Buildings		1 420	3 200	2 155	16	423	1 321	898	68.0%	2 155
Municipal Offices		1 420	3 200	2 155	16	423	1 321	898	68.0%	2 155
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		20	-	-	-	-	-	-		-
Computer Equipment		20	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		40	200	200	-	-	100	100	100.0%	200
Furniture and Office Equipment		40	200	200	-	-	100	100	100.0%	200
<b>Machinery and Equipment</b>		29	-	50	-	-	20	20	100.0%	50
Machinery and Equipment		29	-	50	-	-	20	20	100.0%	50
<b>Transport Assets</b>		4 728	1 500	2 000	155	1 750	821	(928)	-113.0%	2 000
Transport Assets		4 728	1 500	2 000	155	1 750	821	(928)	-113.0%	2 000
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Poling and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Poling and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	137 997	74 900	75 235	9 556	27 364	37 506	10 141	27.0%	75 235

DC26 Zululand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
<b>Infrastructure</b>		<b>88 946</b>	<b>80 877</b>	<b>80 877</b>	<b>31 776</b>	<b>31 776</b>	<b>40 439</b>	<b>8 663</b>	<b>21.4%</b>	<b>80 877</b>
Roads Infrastructure		587	718	718	—	—	359	359	100.0%	718
Roads		587	718	718	—	—	359	359	100.0%	718
Stormwater Infrastructure		—	—	—	—	—	—	—		—
Attenuation		—	—	—	—	—	—	—		—
Electrical Infrastructure		28	36	36	—	—	18	18	100.0%	36
LV Networks		28	36	36	—	—	18	18	100.0%	36
Capital Spares		—	—	—	—	—	—	—		—
Water Supply Infrastructure		86 306	77 892	77 892	31 297	31 297	38 946	7 648	19.6%	77 892
Dams and Weirs		2 197	2 285	2 285	188	188	1 143	955	83.5%	2 285
Boreholes		1 572	471	471	702	702	235	(467)	-198.3%	471
Reservoirs		7 184	7 026	7 026	2 273	2 273	3 513	1 240	35.3%	7 026
Pump Stations		5 203	4 451	4 451	1 721	1 721	2 226	505	22.7%	4 451
Water Treatment Works		7 060	6 502	6 502	1 436	1 436	3 251	1 815	55.8%	6 502
Bulk Mains		39 339	34 795	34 795	17 507	17 507	17 398	(109)	-0.6%	34 795
Distribution		23 677	22 280	22 280	7 446	7 446	11 140	3 694	33.2%	22 280
PRV Stations		74	81	81	25	25	41	16	39.0%	81
Capital Spares		—	—	—	—	—	—	—		—
Sanitation Infrastructure		2 026	2 231	2 231	478	478	1 116	637	57.1%	2 231
Pump Station		(174)	193	193	70	70	96	27	27.8%	193
Retiulation		1 686	1 717	1 717	146	146	858	713	83.0%	1 717
Waste Water Treatment Works		514	322	322	263	263	161	(102)	-63.4%	322
Solid Waste Infrastructure		—	—	—	—	—	—	—		—
Landfill Sites		—	—	—	—	—	—	—		—
Rail Infrastructure		—	—	—	—	—	—	—		—
Rail Lines		—	—	—	—	—	—	—		—
Coastal Infrastructure		—	—	—	—	—	—	—		—
Sand Pumps		—	—	—	—	—	—	—		—
Information and Communication Infrastructure		—	—	—	—	—	—	—		—
Data Centres		—	—	—	—	—	—	—		—
<b>Community Assets</b>		<b>30</b>	<b>852</b>	<b>852</b>	<b>569</b>	<b>569</b>	<b>426</b>	<b>(143)</b>	<b>-33.7%</b>	<b>852</b>
Community Facilities		(105)	622	622	502	502	311	(191)	-61.5%	622
Markets		143	—	—	172	172	—	(172)	#DIV/0!	—
Airports		(248)	622	622	330	330	311	(19)	-6.2%	622
Sport and Recreation Facilities		135	230	230	67	67	115	48	41.4%	230
Indoor Facilities		—	—	—	—	—	—	—		—
Outdoor Facilities		135	230	230	67	67	115	48	41.4%	230
<b>Heritage assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Other Heritage		—	—	—	—	—	—	—		—
<b>Investment properties</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Revenue Generating		—	—	—	—	—	—	—		—
Unimproved Property		—	—	—	—	—	—	—		—
Non-revenue Generating		—	—	—	—	—	—	—		—
Unimproved Property		—	—	—	—	—	—	—		—
<b>Other assets</b>		<b>2 904</b>	<b>1 366</b>	<b>1 366</b>	<b>113</b>	<b>113</b>	<b>683</b>	<b>569</b>	<b>83.4%</b>	<b>1 366</b>
Operational Buildings		2 904	1 366	1 366	113	113	683	569	83.4%	1 366
Municipal Offices		2 904	1 312	1 312	113	113	656	543	82.7%	1 312
Stores		—	53	53	—	—	27	27	100.0%	53
Housing		—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—		—
<b>Biological or Cultivated Assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Biological or Cultivated Assets		—	—	—	—	—	—	—		—
<b>Intangible Assets</b>		<b>18</b>	<b>—</b>	<b>—</b>	<b>11</b>	<b>11</b>	<b>—</b>	<b>(11)</b>	<b>#DIV/0!</b>	<b>—</b>
Servitudes		—	—	—	—	—	—	—		—
Licences and Rights		18	—	—	11	11	—	(11)	#DIV/0!	—
Computer Software and Applications		18	—	—	11	11	—	(11)	#DIV/0!	—
<b>Computer Equipment</b>		<b>2 770</b>	<b>992</b>	<b>992</b>	<b>232</b>	<b>232</b>	<b>496</b>	<b>264</b>	<b>53.2%</b>	<b>992</b>
Computer Equipment		2 770	992	992	232	232	496	264	53.2%	992
<b>Furniture and Office Equipment</b>		<b>505</b>	<b>555</b>	<b>555</b>	<b>45</b>	<b>45</b>	<b>278</b>	<b>233</b>	<b>83.8%</b>	<b>555</b>
Furniture and Office Equipment		505	555	555	45	45	278	233	83.8%	555
<b>Machinery and Equipment</b>		<b>717</b>	<b>368</b>	<b>368</b>	<b>109</b>	<b>109</b>	<b>184</b>	<b>75</b>	<b>40.7%</b>	<b>368</b>
Machinery and Equipment		717	368	368	109	109	184	75	40.7%	368
<b>Transport Assets</b>		<b>4 359</b>	<b>4 991</b>	<b>4 991</b>	<b>325</b>	<b>325</b>	<b>2 496</b>	<b>2 170</b>	<b>87.0%</b>	<b>4 991</b>
Transport Assets		4 359	4 991	4 991	325	325	2 496	2 170	87.0%	4 991
<b>Land</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Land		—	—	—	—	—	—	—		—
<b>Zoo's, Marine and Non-biological Animals</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—		—
<b>Living resources</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Mature		—	—	—	—	—	—	—		—
Poling and Protection		—	—	—	—	—	—	—		—
Zoological plants and animals		—	—	—	—	—	—	—		—
Immature		—	—	—	—	—	—	—		—
Poling and Protection		—	—	—	—	—	—	—		—
Zoological plants and animals		—	—	—	—	—	—	—		—
<b>Total Depreciation</b>	<b>1</b>	<b>100 249</b>	<b>90 000</b>	<b>90 000</b>	<b>33 181</b>	<b>33 181</b>	<b>45 000</b>	<b>11 820</b>	<b>26.3%</b>	<b>90 000</b>



## **2.10 OTHER SUPPORTING DOCUMENTS**


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

## **2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES**

The Municipality does not have any entities.

## 2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, **R N. Hlongwa**, Municipal Manager of Zululand District Municipality, hereby certify that the Mid-year budget and performance Assessment has been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act.



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

Date: 19/01/2024

# ANNEXURES

## **MONTHLY BUDGET STATEMENT**

S72(a) of the Municipal Finance Management Act require the Accounting Officer to also include the Budget Statements for the first half of the financial year.



# **Municipal In-year reports & supporting tables**

mSCOA Version 6.7

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
National Treasury  
Electronic documents: [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2023/24

Does this municipality have Entities?

If YES: Identify type of report:

### Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	<b>Council</b>	
Vote 02 - Corporate Services	01.1	Council	01.1 - Council
Vote 03 - Finance	01.2	Municipal Manager Administration	01.2 - Municipal Manager Administration
Vote 04 - Community Development	01.3	Office Of The Speaker	01.3 - Office Of The Speaker
Vote 05 - Planning & Wsa	01.4	Legal & Compliance	01.4 - Legal & Compliance
Vote 06 - Technical Services	01.5	Communication	01.5 - Communication
Vote 07 - Water Purification	01.6	Risk Management	01.6 - Risk Management
Vote 08 - Water Distribution	01.7	Internal Audit	01.7 - Internal Audit
Vote 09 - Waste Water	Vote 02	<b>Corporate Services</b>	
Vote 10 - .	02.1	Corporate Services Administration	02.1 - Corporate Services Administration
Vote 11 - .	02.2	Human Resources	02.2 - Human Resources
Vote 12 - .	02.3	Airport	02.3 - Airport
Vote 13 - .	02.4	Disaster Management	02.4 - Disaster Management
Vote 14 - *	02.5	Fleet Management	02.5 - Fleet Management
Vote 15 - Other	02.6	Information Technology	02.6 - Information Technology
	02.7	Customer Care	02.7 - Customer Care
	02.8	Security Service	02.8 - Security Service
	02.9	Fire Fighting And Protection	02.9 - Fire Fighting And Protection
	02.10	Secretariat Management	02.10 - Secretariat Management
	Vote 03	<b>Finance</b>	
	03.1	Financial Services Administration	03.1 - Financial Services Administration
	03.2	Budget & Treasury Office	03.2 - Budget & Treasury Office
	03.3	Budget & Treasury Office	03.3 - Budget & Treasury Office
	03.4	Supply Chain Management	03.4 - Supply Chain Management
	03.5	Asset Management	03.5 - Asset Management
	03.6	Revenue Management	03.6 - Revenue Management
	03.7	Expenditure Management	03.7 - Expenditure Management
	Vote 04	<b>Community Development</b>	
	04.1	Community & Social Serv. Administration	04.1 - Community & Social Serv. Administration
	04.2	Indonsa	04.2 - Indonsa
	04.3	Municipal Health	04.3 - Municipal Health
	04.4	Tourism	04.4 - Tourism
	04.5	Local Economic Development	04.5 - Local Economic Development
	04.6	Community Development	04.6 - Community Development
	04.7	Disaster Management	04.7 - Disaster Management
	04.8	Cemeteries-Funeral Parlours&Crematoriums	04.8 - Cemeteries-Funeral Parlours&Crematoriums
	Vote 05	<b>Planning &amp; Wsa</b>	
	05.1	Planning Administration	05.1 - Planning Administration
	05.2	Wsa Administration	05.2 - Wsa Administration
	05.3	Project Management	05.3 - Project Management
	Vote 06	<b>Technical Services</b>	
	06.1	Project Management Unit	06.1 - Project Management Unit
	06.2	Water Storage	06.2 - Water Storage
	06.3	Water Storage	06.3 - Water Storage
	06.4	Water Storage	06.4 - Water Storage
	06.5	Water Storage	06.5 - Water Storage
	06.6	Water Storage	06.6 - Water Storage
	Vote 07	<b>Water Purification</b>	
	07.1	Water Purification - Abaqulusi	07.1 - Water Purification - Abaqulusi
	07.2	Water Purification - Edumbe	07.2 - Water Purification - Edumbe
	07.3	Water Purification - Nongoma	07.3 - Water Purification - Nongoma
	07.4	Water Purification - Pongola	07.4 - Water Purification - Pongola
	07.5	Water Purification - Ulundi	07.5 - Water Purification - Ulundi
	Vote 08	<b>Water Distribution</b>	
	08.1	Water Distribution Abaqulusi Wsp	08.1 - Water Distribution Abaqulusi Wsp
	08.2	Water Distribution Endume Wsp	08.2 - Water Distribution Endume Wsp
	08.3	Water Distribution Nongoma Wsp	08.3 - Water Distribution Nongoma Wsp
	08.4	Water Distribution Pongola Wsp	08.4 - Water Distribution Pongola Wsp
	08.5	Water Distribution Ulundi Wsp	08.5 - Water Distribution Ulundi Wsp
	08.6	Water Distribution Zululand Wsp	08.6 - Water Distribution Zululand Wsp
	Vote 09	<b>Waste Water</b>	
	09.1	Waste Water Abaqulusi Sanitation	09.1 - Waste Water Abaqulusi Sanitation
	09.2	Waste Water Endume Sanitation	09.2 - Waste Water Endume Sanitation
	09.3	Waste Water Nongoma Sanitation	09.3 - Waste Water Nongoma Sanitation
	09.4	Waste Water Pongola Sanitation	09.4 - Waste Water Pongola Sanitation
	09.5	Waste Water Ulundi Sanitation	09.5 - Waste Water Ulundi Sanitation
	09.6	Solid Waste Disposal (Landfill Sites)	09.6 - Solid Waste Disposal (Landfill Sites)
	09.7	Solid Waste Disposal (Landfill Sites)	09.7 - Solid Waste Disposal (Landfill Sites)
	09.8	Solid Waste Disposal (Landfill Sites)	09.8 - Solid Waste Disposal (Landfill Sites)
	09.9	Solid Waste Disposal (Landfill Sites)	09.9 - Solid Waste Disposal (Landfill Sites)
	09.10	Solid Waste Disposal (Landfill Sites)	09.10 - Solid Waste Disposal (Landfill Sites)
	Vote 10	.	
	Vote 11	.	
	Vote 12	.	
	Vote 13	.	
	13.1	Electricity Reporting Function	13.1 - Electricity Reporting Function
	Vote 14	*	
	Vote 15	<b>Other</b>	





## DC26 Zululand - Contact Information

### A. GENERAL INFORMATION

Municipality	DC26 Zululand
Grade	5
Province	KZN KWAZULU-NATAL
Web Address	www.zululand.org.za
e-mail Address	info@zululand.org.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

### B. CONTACT INFORMATION

<b>Postal address:</b>	
P.O. Box	PRIVATE BAG X76
City / Town	ULUNDI
Postal Code	3838
<b>Street address</b>	
Building	Princess Silomo Centre
Street No. & Name	B North 400 Gagane Street
City / Town	Ulundi
Postal Code	3838
<b>General Contacts</b>	
Telephone number	035 874 5500
Fax number	035 874 5589/91

### C. POLITICAL LEADERSHIP

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title	Mrs	Title	Ms
Name	DT Memela	Name	Hlengiwe Shandu
Telephone number	035 874 5573	Telephone number	035 874 5573
Cell number	0834571218	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za	E-mail address	hshandu@zululand.org.za
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	T.D Buthelezi	Name	Sipho Derick Mhlongo
Telephone number	035 874 5502	Telephone number	035 874 5502
Cell number	078 500 7000	Cell number	073 496 0555
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	tdbuthelezi@zululand.org.za	E-mail address	dsmhlongo@zululand.org.za
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	TD Ndlovu	Name	Hlengiwe Mbatha
Telephone number	035 874 5504	Telephone number	035 874 5573
Cell number	0762669613	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za	E-mail address	hshandu@zululand.org.za
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	
Title	Mr	Title	Miss
Name	P.M. Manqele	Name	N.C. Phungula
Telephone number	035 874 5500	Telephone number	035 874 5503
Cell number	079 259 8891	Cell number	064 774 1335
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	mmanqele@zululand.org.za	E-mail address	kphungula@zululand.org.za

<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
Telephone number	035 874 5500	Telephone number	035 874 5506
Cell number	076 516 9879	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	nlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	LUNGISANI BUTHELEZI	Name	THENJIWE SIBIYA
Telephone number	035 874 5648	Telephone number	035 874 5622
Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Mrs	Title	
Name	STHEMBILE MSIBI	Name	
Telephone number	035 874 5614	Telephone number	
Cell number	082 953 5413	Cell number	
Fax number	035 874 5589	Fax number	
E-mail address	smsibi@zululand.org.za	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	

Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**DC26 Zululand - Table C1 Monthly Budget Statement Summary - M06 December**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	54 001	67 938	67 938	6 305	32 039	33 969	(1 930)	-6%	67 938
Investment revenue	7 433	–	–	–	–	–	–		–
Transfers and subsidies - Operational	7 433	3 000	3 000	268	4 157	1 500	2 657	177%	3 000
Other own revenue	661 917	647 310	695 872	210 662	528 208	345 623	182 585	53%	–
Total Revenue (excluding capital transfers and contributions)	730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
Employee costs	286 176	290 728	290 728	25 867	149 814	145 365	4 448		290 728
Remuneration of Councillors	9 276	9 486	9 486	1 183	4 965	4 743	222		9 486
Depreciation and amortisation	100 249	90 000	90 000	33 181	33 181	45 000	(11 820)		90 000
Interest	553	1 000	1 000	–	208	500	(292)		1 000
Inventory consumed and bulk purchases	51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 947
Transfers and subsidies	4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Other expenditure	537 668	282 758	360 854	73 954	246 150	167 678	78 472	47%	360 854
Total Expenditure	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
Surplus/(Deficit)	(259 797)	(3 855)	(33 385)	82 019	124 029	(6 155)	130 183	-2115%	(33 385)
Transfers and subsidies - capital (monetary	610 502	805 127	805 127	–	355 383	402 563	####	-12%	805 127
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	350 705	801 272	771 742	82 019	479 412	396 409	83 003	21%	771 742
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	350 705	801 272	771 742	82 019	479 412	396 409	83 003	21%	771 742
Capital expenditure & funds sources									
Capital expenditure	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
Capital transfers recognised	492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 538
Borrowing	191	86 957	86 957	–	–	43 478	(43 478)	-100%	86 957
Internally generated funds	4 803	2 900	3 140	29	669	1 562	(894)	-57%	3 140
Total sources of capital funds	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
Financial position									
Total current assets	166 344	480 492	480 492		400 637				480 492
Total non current assets	4 999 838	6 247 525	6 248 735		5 379 224				6 248 735
Total current liabilities	500 466	352 992	352 992		531 798				352 992
Total non current liabilities	44 689	128 340	128 340		144 689				128 340
Community wealth/Equity	4 707 986	5 445 412	5 445 412		5 105 761				5 445 412
Cash flows									
Net cash from (used) operating	1 830 973	993 132	993 132	603 684	1 572 969	496 566	#####	-217%	993 132
Net cash from (used) investing	(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
Net cash from (used) financing	(1 091)	90 000	90 000	100 000	99 835	45 000	(54 835)	-122%	90 000
Cash/cash equivalents at the month/year end	1 354 182	466 282	466 282	–	1 287 664	319 699	(967 965)	-303%	320 591
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 377
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		665 320	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193
Executive and council		8	–	–	–	–	–	–		–
Finance and administration		665 312	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193
Internal audit		–	–	–	–	–	–	–		–
<b>Community and public safety</b>		2 285	2 482	2 682	4	265	1 321	(1 056)	-80%	2 682
Community and social services		2 209	1 922	2 122	–	214	1 041	(827)	-79%	2 122
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		76	560	560	4	51	280	(229)	-82%	560
<b>Economic and environmental services</b>		4 171	2 539	2 539	–	1 113	1 269	(156)	-12%	2 539
Planning and development		4 171	2 539	2 539	–	1 113	1 269	(156)	-12%	2 539
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		668 995	878 523	878 523	6 368	391 836	439 261	(47 425)	-11%	878 523
Energy sources		–	–	–	–	–	–	–		–
Water management		654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	-11%	862 087
Waste water management		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-19%	16 436
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>	4	516	2 000	2 000	–	32	1 000	(968)	-97%	2 000
<b>Total Revenue - Functional</b>	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17%	1 571 937
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		329 433	256 489	322 014	58 165	218 975	152 626	66 348	43%	322 014
Executive and council		63 257	45 360	44 198	4 642	33 019	22 518	10 501	47%	44 198
Finance and administration		266 177	176 201	242 877	49 341	161 950	112 640	49 310	44%	242 877
Internal audit		–	34 928	34 938	4 182	24 006	17 469	6 536	37%	34 938
<b>Community and public safety</b>		27 553	28 878	28 634	2 453	13 279	14 415	(1 136)	-8%	28 634
Community and social services		14 564	8 257	8 555	1 061	3 960	4 236	(275)	-7%	8 555
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	5 887	5 887	550	3 656	2 944	712	24%	5 887
Housing		–	–	–	–	–	–	–		–
Health		12 989	14 734	14 192	841	5 663	7 235	(1 572)	-22%	14 192
<b>Economic and environmental services</b>		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 134
Planning and development		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 134
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		601 261	394 049	407 169	71 247	189 400	198 942	(9 543)	-5%	407 169
Energy sources		–	–	–	–	–	–	–		–
Water management		602 876	386 071	399 191	70 361	185 155	194 953	(9 799)	-5%	399 191
Waste water management		(1 616)	7 978	7 978	886	4 245	3 989	256	6%	7 978
Waste management		–	–	–	–	–	–	–		–
<b>Other</b>		9 624	13 944	12 244	889	5 190	6 488	(1 298)	-20%	12 244
<b>Total Expenditure - Functional</b>	3	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
<b>Surplus/ (Deficit) for the year</b>		350 705	801 272	771 742	82 019	479 412	396 409	83 003	21%	771 742

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

2022/23			Budget Year 2023/24							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		665 320	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193
Executive and council		8	-	-	-	-	-	-		-
Mayor and Council		-	-	-	-	-	-	-		-
Municipal Manager, Town Secretary and Chief Executive		8	-	-	-	-	-	-		-
Finance and administration		665 312	637 831	686 193	210 863	526 541	340 804	185 738	0	686 193
Administrative and Corporate Support		26	-	-	-	-	-	-		-
Asset Management										
Finance		604 660	637 481	637 481	210 863	479 060	318 740	160 320	0	637 481
Fleet Management										
Human Resources		60 626	350	48 713	-	47 481	22 064	25 418	0	48 713
Information Technology										
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		-	-	-	-	-	-	-		-
Governance Function										
Community and public safety		2 285	2 482	2 682	4	265	1 321	(1 056)	(0)	2 682
Community and social services		2 209	1 922	2 122	-	214	1 041	(827)	(0)	2 122
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters		2 209	1 922	2 122	-	214	1 041	(827)	(0)	2 122
Disaster Management		-	-	-	-	-	-	-		-
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		-	-	-	-	-	-	-		-
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities										
Sports Grounds and Stadiums										
Public safety		-	-	-	-	-	-	-		-
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection										
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-		-
Housing										

<i>Informal Settlements</i>							-		
Health	76	560	560	4	51	280	(229)	(0)	560
<i>Ambulance</i>							-		
<i>Health Services</i>	76	560	560	4	51	280	(229)	(0)	560
<i>Laboratory Services</i>							-		
<i>Food Control</i>							-		
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>							-		
<i>Vector Control</i>							-		
<i>Chemical Safety</i>							-		
<b>Economic and environmental services</b>	4 171	2 539	2 539	-	1 113	1 269	(156)	(0)	2 539
Planning and development	4 171	2 539	2 539	-	1 113	1 269	(156)	(0)	2 539
<i>Billboards</i>							-		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 642	-	-	-	-	-	-		-
<i>Central City Improvement District</i>							-		
<i>Development Facilitation</i>							-		
<i>Economic Development/Planning</i>	-	-	-	-	-	-	-		-
<i>Regional Planning and Development</i>							-		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>							-		
<i>Project Management Unit</i>							-		
<i>Provincial Planning</i>							-		
<i>Support to Local Municipalities</i>	2 529	2 539	2 539	-	1 113	1 269	(156)	(0)	2 539
Road transport	-	-	-	-	-	-	-		-
<i>Public Transport</i>							-		
<i>Road and Traffic Regulation</i>							-		
<i>Roads</i>							-		
<i>Taxi Ranks</i>							-		
Environmental protection	-	-	-	-	-	-	-		-
<i>Biodiversity and Landscape</i>							-		
<i>Coastal Protection</i>							-		
<i>Indigenous Forests</i>							-		
<i>Nature Conservation</i>							-		
<i>Pollution Control</i>							-		
<i>Soil Conservation</i>							-		
<b>Trading services</b>	668 995	878 523	878 523	6 368	391 836	439 261	(47 425)	(0)	878 523
Energy sources	-	-	-	-	-	-	-		-
<i>Electricity</i>							-		
<i>Street Lighting and Signal Systems</i>							-		
<i>Nonelectric Energy</i>							-		
Water management	654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	(0)	862 087
<i>Water Treatment</i>	-	-	-	-	-	-	-		-
<i>Water Distribution</i>	654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	(0)	862 087
<i>Water Storage</i>							-		
Waste water management	14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	(0)	16 436
<i>Public Toilets</i>							-		
<i>Sewerage</i>	14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	(0)	16 436
<i>Storm Water Management</i>							-		
<i>Waste Water Treatment</i>							-		
Waste management	-	-	-	-	-	-	-		-
<i>Recycling</i>							-		
<i>Solid Waste Disposal (Landfill Sites)</i>							-		
<i>Solid Waste Removal</i>							-		
<i>Street Cleaning</i>							-		
<b>Other</b>	516	2 000	2 000	-	32	1 000	(968)	(0)	2 000
Abattoirs							-		
Air Transport	516	2 000	2 000	-	32	1 000	(968)	(0)	2 000
Forestry							-		
Licensing and Regulation							-		
Markets							-		
Tourism	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	0	1 571 937
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	329 433	256 489	322 014	58 165	218 975	152 626	66 348	0	322 014
Executive and council	63 257	45 360	44 198	4 642	33 019	22 518	10 501	0	44 198
<i>Mayor and Council</i>	37 883	26 038	27 036	2 957	21 910	13 408	8 501	0	27 036
<i>Municipal Manager, Town Secretary and Chief Executive</i>	25 374	19 322	17 162	1 685	11 109	9 109	2 000	0	17 162

Finance and administration	266 177	176 201	242 877	49 341	161 950	112 640	49 310	0	242 877
<i>Administrative and Corporate Support</i>	122 932	45 166	47 581	6 035	26 625	23 165	3 461	0	47 581
<i>Asset Management</i>	–	3 243	3 273	120	869	1 637	(768)	(0)	3 273
<i>Finance</i>	71 138	54 942	54 224	4 637	24 590	27 162	(2 572)	(0)	54 224
<i>Fleet Management</i>	–	47 590	34 565	5 349	18 681	21 930	(3 249)	(0)	34 565
<i>Human Resources</i>	72 106	9 744	87 862	31 008	82 866	31 029	51 837	0	87 862
<i>Information Technology</i>	–	6 628	6 444	687	3 112	3 253	(141)	(0)	6 444
<i>Legal Services</i>	–	878	883	73	485	441	43	0	883
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	–	4 853	4 858	1 187	3 066	2 429	637	0	4 858
<i>Property Services</i>	–	–	–	–	–	–	–	–	–
<i>Risk Management</i>	–	–	–	–	–	–	–	–	–
<i>Security Services</i>	–	–	–	–	–	–	–	–	–
<i>Supply Chain Management</i>	–	3 158	3 188	245	1 656	1 594	61	0	3 188
<i>Valuation Service</i>	–	–	–	–	–	–	–	–	–
Internal audit	–	34 928	34 938	4 182	24 006	17 469	6 536	0	34 938
<i>Governance Function</i>	–	34 928	34 938	4 182	24 006	17 469	6 536	0	34 938
<b>Community and public safety</b>	<b>27 553</b>	<b>28 878</b>	<b>28 634</b>	<b>2 453</b>	<b>13 279</b>	<b>14 415</b>	<b>(1 136)</b>	<b>(0)</b>	<b>28 634</b>
Community and social services	14 564	8 257	8 555	1 061	3 960	4 236	(275)	(0)	8 555
<i>Aged Care</i>	–	–	–	–	–	–	–	–	–
<i>Agricultural</i>	–	–	–	–	–	–	–	–	–
<i>Animal Care and Diseases</i>	–	–	–	–	–	–	–	–	–
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	–	–	–	–	–	–	–	–	–
<i>Child Care Facilities</i>	–	–	–	–	–	–	–	–	–
<i>Community Halls and Facilities</i>	–	–	–	–	–	–	–	–	–
<i>Consumer Protection</i>	–	–	–	–	–	–	–	–	–
<i>Cultural Matters</i>	7 493	6 152	6 445	1 061	3 825	3 181	644	0	6 445
<i>Disaster Management</i>	7 071	2 105	2 110	0	136	1 055	(919)	(0)	2 110
<i>Education</i>	–	–	–	–	–	–	–	–	–
<i>Indigenous and Customary Law</i>	–	–	–	–	–	–	–	–	–
<i>Industrial Promotion</i>	–	–	–	–	–	–	–	–	–
<i>Language Policy</i>	–	–	–	–	–	–	–	–	–
<i>Libraries and Archives</i>	–	–	–	–	–	–	–	–	–
<i>Literacy Programmes</i>	–	–	–	–	–	–	–	–	–
<i>Media Services</i>	–	–	–	–	–	–	–	–	–
<i>Museums and Art Galleries</i>	–	–	–	–	–	–	–	–	–
<i>Population Development</i>	–	–	–	–	–	–	–	–	–
<i>Provincial Cultural Matters</i>	–	–	–	–	–	–	–	–	–
<i>Theatres</i>	–	–	–	–	–	–	–	–	–
<i>Zoo's</i>	–	–	–	–	–	–	–	–	–
Sport and recreation	–	–	–	–	–	–	–	–	–
<i>Beaches and Jetties</i>	–	–	–	–	–	–	–	–	–
<i>Casinos, Racing, Gambling, Wagering</i>	–	–	–	–	–	–	–	–	–
<i>Community Parks (including Nurseries)</i>	–	–	–	–	–	–	–	–	–
<i>Recreational Facilities</i>	–	–	–	–	–	–	–	–	–
<i>Sports Grounds and Stadiums</i>	–	–	–	–	–	–	–	–	–
Public safety	–	5 887	5 887	550	3 656	2 944	712	0	5 887
<i>Civil Defence</i>	–	–	–	–	–	–	–	–	–
<i>Cleansing</i>	–	–	–	–	–	–	–	–	–
<i>Control of Public Nuisances</i>	–	–	–	–	–	–	–	–	–
<i>Fencing and Fences</i>	–	–	–	–	–	–	–	–	–
<i>Fire Fighting and Protection</i>	–	5 887	5 887	550	3 656	2 944	712	0	5 887
<i>Licensing and Control of Animals</i>	–	–	–	–	–	–	–	–	–
<i>Police Forces, Traffic and Street Parking Control</i>	–	–	–	–	–	–	–	–	–
<i>Pounds</i>	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
<i>Housing</i>	–	–	–	–	–	–	–	–	–
<i>Informal Settlements</i>	–	–	–	–	–	–	–	–	–
Health	12 989	14 734	14 192	841	5 663	7 235	(1 572)	(0)	14 192
<i>Ambulance</i>	–	–	–	–	–	–	–	–	–
<i>Health Services</i>	12 989	14 734	14 192	841	5 663	7 235	(1 572)	(0)	14 192
<i>Laboratory Services</i>	–	–	–	–	–	–	–	–	–
<i>Food Control</i>	–	–	–	–	–	–	–	–	–
<i>Health Surveillance and Prevention of Communicable Diseases including Vector Control</i>	–	–	–	–	–	–	–	–	–
<i>Chemical Safety</i>	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	<b>22 711</b>	<b>28 742</b>	<b>30 134</b>	<b>2 463</b>	<b>13 533</b>	<b>14 775</b>	<b>(1 242)</b>	<b>(0)</b>	<b>30 134</b>



Planning and development		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	(0)	30 134
Billboards								-		
Corporate Wide Strategic Planning (IDPs, LEDs)								-		
		11 138	15 614	16 996	1 731	8 490	8 206	284	0	16 996
Central City Improvement District								-		
Development Facilitation								-		
Economic Development/Planning		1 844	4 307	4 367	395	2 116	2 175	(60)	(0)	4 367
Regional Planning and Development								-		
Town Planning, Building Regulations and Enforcement, and City Engineer								-		
Project Management Unit								-		
Provincial Planning								-		
Support to Local Municipalities		9 729	8 820	8 770	338	2 928	4 394	(1 466)	(0)	8 770
Road transport		-	-	-	-	-	-	-		-
Public Transport								-		
Road and Traffic Regulation								-		
Roads								-		
Taxi Ranks								-		
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape								-		
Coastal Protection								-		
Indigenous Forests								-		
Nature Conservation								-		
Pollution Control								-		
Soil Conservation								-		
Trading services		601 261	394 049	407 169	71 247	189 400	198 942	(9 543)	(0)	407 169
Energy sources		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Street Lighting and Signal Systems								-		
Nonelectric Energy								-		
Water management		602 876	386 071	399 191	70 361	185 155	194 953	(9 799)	(0)	399 191
Water Treatment		52 109	43 820	43 820	4 927	24 990	21 910	3 080	0	43 820
Water Distribution		550 767	342 251	355 371	65 434	160 165	173 043	(12 878)	(0)	355 371
Water Storage		-	-	-	-	-	-	-		-
Waste water management		(1 616)	7 978	7 978	886	4 245	3 989	256	0	7 978
Public Toilets								-		
Sewerage		(1 616)	7 978	7 978	886	4 245	3 989	256	0	7 978
Storm Water Management								-		
Waste Water Treatment								-		
Waste management		-	-	-	-	-	-	-		-
Recycling								-		
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
Solid Waste Removal								-		
Street Cleaning								-		
Other		9 624	13 944	12 244	889	5 190	6 488	(1 298)	(0)	12 244
Abattoirs								-		
Air Transport		6 785	10 887	9 472	607	3 698	5 010	(1 313)	(0)	9 472
Forestry								-		
Licensing and Regulation								-		
Markets								-		
Tourism		2 839	3 056	2 771	281	1 492	1 478	14	0	2 771
Total Expenditure - Functional	3	990 582	722 102	800 195	135 217	440 376	387 247	53 129	0	800 195
Surplus/ (Deficit) for the year		350 705	801 272	771 742	82 019	479 412	396 409	83 003	0	771 742

#### References

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

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

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

4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	136 132 109	-
check opexp balance	-	-	-	-	-	-	-	-

**DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 01 - Council		8	-	-	-	-	-	-		-
Vote 02 - Corporate Services		61 142	2 350	50 713	-	47 513	23 064	24 450	106,0%	50 713
Vote 03 - Finance		604 660	637 481	637 481	210 863	479 060	318 740	160 320	50,3%	637 481
Vote 04 - Community Development		3 953	2 482	2 682	4	265	1 321	(1 056)	-79,9%	2 682
Vote 05 - Planning & Wsa		617 377	812 204	812 204	-	360 337	406 102	(45 765)	-11,3%	812 204
Vote 06 - Technical Services		-	-	-	-	-	-	-		-
Vote 07 - Water Purification		-	-	-	-	-	-	-		-
Vote 08 - Water Distribution		39 245	52 422	52 422	5 070	25 925	26 211	(286)	-1,1%	52 422
Vote 09 - Waste Water		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-18,6%	16 436
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17,4%	1 571 937
Expenditure by Vote	1									
Vote 01 - Council		63 257	53 791	52 639	5 954	37 571	26 739	10 832	40,5%	52 639
Vote 02 - Corporate Services		188 332	149 411	213 592	46 305	153 440	98 698	54 741	55,5%	213 592
Vote 03 - Finance		71 138	61 343	60 685	5 002	27 114	30 393	(3 279)	-10,8%	60 685
Vote 04 - Community Development		55 021	50 380	52 972	5 976	27 808	25 906	1 903	7,3%	52 972
Vote 05 - Planning & Wsa		61 591	21 391	21 411	1 592	10 573	10 706	(133)	-1,2%	21 411
Vote 06 - Technical Services		9 306	10 202	10 416	437	1 048	5 212	(4 164)	-79,9%	10 416
Vote 07 - Water Purification		52 109	43 820	43 820	4 927	24 990	21 910	3 080	14,1%	43 820
Vote 08 - Water Distribution		491 444	323 787	336 683	64 138	153 587	163 695	(10 108)	-6,2%	336 683
Vote 09 - Waste Water		(1 616)	7 978	7 978	886	4 245	3 989	256	6,4%	7 978
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - ,		-	-	-	-	-	-	-		-
Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 14 - *		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	990 582	722 102	800 195	135 217	440 376	387 247	53 129	13,7%	800 195
Surplus/ (Deficit) for the year	2	350 705	801 272	771 742	82 019	479 412	396 409	83 003	20,9%	771 742

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year Forecast
<b>Revenue by Vote</b>	1								
<b>Vote 01 - Council</b>		8	-	-	-	-	-	-	-
01.1 - Council		-	-	-	-	-	-	-	-
01.2 - Municipal Manager Administration		8	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-
01.4 - Legal & Compliance		-	-	-	-	-	-	-	-
01.5 - Communication		-	-	-	-	-	-	-	-
01.6 - Risk Management		-	-	-	-	-	-	-	-
01.7 - Internal Audit		-	-	-	-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		61 142	2 350	50 713	-	47 513	23 064	24 450	106%
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-
02.2 - Human Resources		60 626	350	48 713	-	47 481	22 064	25 418	115%
02.3 - Airport		516	2 000	2 000	-	32	1 000	(968)	-97%
02.4 - Disaster Management		-	-	-	-	-	-	-	-
02.5 - Fleet Management		-	-	-	-	-	-	-	-
02.6 - Information Technology		-	-	-	-	-	-	-	-
02.7 - Customer Care		-	-	-	-	-	-	-	-
02.8 - Security Service		-	-	-	-	-	-	-	-
02.9 - Fire Fighting And Protection		-	-	-	-	-	-	-	-
02.10 - Secretariat Management		-	-	-	-	-	-	-	-
<b>Vote 03 - Finance</b>		604 660	637 481	637 481	210 863	479 060	318 740	160 320	50%
03.1 - Financial Services Administration		603 460	636 281	636 281	210 863	478 659	318 140	160 519	50%
03.2 - Budget & Treasury Office		1 200	1 200	1 200	-	401	600	(199)	-33%
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-
03.4 - Supply Chain Management		-	-	-	-	-	-	-	-
03.5 - Asset Management		-	-	-	-	-	-	-	-
03.6 - Revenue Management		-	-	-	-	-	-	-	-
03.7 - Expenditure Management		-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		3 953	2 482	2 682	4	265	1 321	(1 056)	-80%
04.1 - Community & Social Serv. Administration		26	-	-	-	-	-	-	-
04.2 - Indonsa		2 209	1 922	2 122	-	214	1 041	(827)	-79%
04.3 - Municipal Health		76	560	560	4	51	280	(229)	-82%
04.4 - Tourism		-	-	-	-	-	-	-	-
04.5 - Local Economic Development		1 642	-	-	-	-	-	-	-
04.6 - Community Development		-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-
04.8 - Cemeteries-Funeral Parlours&Crematoriums		-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>		617 377	812 204	812 204	-	360 337	406 102	(45 765)	-11%
05.1 - Planning Administration		2 529	2 539	2 539	-	1 113	1 269	(156)	-12%
05.2 - Wsa Administration		-	-	-	-	-	-	-	-
05.3 - Project Management		614 848	809 665	809 665	-	359 224	404 832	(45 608)	-11%
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	-	-
06.1 - Project Management Unit		-	-	-	-	-	-	-	-
06.2 - Water Storage		-	-	-	-	-	-	-	-
06.3 - Water Storage		-	-	-	-	-	-	-	-
06.4 - Water Storage		-	-	-	-	-	-	-	-
06.5 - Water Storage		-	-	-	-	-	-	-	-
06.6 - Water Storage		-	-	-	-	-	-	-	-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>		39 245	52 422	52 422	5 070	25 925	26 211	(286)	-1%
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-	-
08.2 - Water Distribution Endume Wsp		4 662	6 442	6 442	817	4 774	3 221	1 553	48%
08.3 - Water Distribution Nongoma Wsp		2 103	2 800	2 800	263	1 041	1 400	(359)	-26%
08.4 - Water Distribution Pongola Wsp		12 396	16 880	16 880	1 592	7 765	8 440	(675)	-8%
08.5 - Water Distribution Ulundi Wsp		20 084	26 300	26 300	2 398	12 345	13 150	(805)	-6%
08.6 - Water Distribution Zululand Wsp		-	-	-	-	-	-	-	-
<b>Vote 09 - Waste Water</b>		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-19%
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation		1 109	806	806	64	684	403	281	70%
09.3 - Waste Water Nongoma Sanitation		943	1 044	1 044	89	377	522	(145)	-28%
09.4 - Waste Water Pongola Sanitation		1 870	2 606	2 606	174	805	1 303	(498)	-38%
09.5 - Waste Water Ulundi Sanitation		10 981	11 980	11 980	971	4 820	5 990	(1 170)	-20%
09.6 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-
09.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-
09.8 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-

09.9 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
09.10 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17%	1 571 937
Expenditure by Vote	1									
Vote 01 - Council		63 257	53 791	52 639	5 954	37 571	26 739	10 832	41%	52 639
01.1 - Council		37 883	25 131	26 124	2 936	21 748	12 953	8 795	68%	26 124
01.2 - Municipal Manager Administration		25 374	19 322	17 162	1 685	11 109	9 109	2 000	22%	17 162
01.3 - Office Of The Speaker		-	906	911	21	162	456	(293)	-64%	911
01.4 - Legal & Compliance		-	878	883	73	485	441	43	10%	883
01.5 - Communication		-	3 798	3 798	1 100	2 431	1 899	531	28%	3 798
01.6 - Risk Management		-	-	-	-	-	-	-	-	-
01.7 - Internal Audit		-	3 756	3 761	139	1 636	1 880	(244)	-13%	3 761
Vote 02 - Corporate Services		188 332	149 411	213 592	46 305	153 440	98 698	54 741	55%	213 592
02.1 - Corporate Services Administration		103 385	34 342	35 014	3 793	17 151	17 359	(208)	-1%	35 014
02.2 - Human Resources		72 106	9 744	87 862	31 008	82 866	31 029	51 837	167%	87 862
02.3 - Airport		6 785	10 887	9 472	607	3 698	5 010	(1 313)	-26%	9 472
02.4 - Disaster Management		6 056	2 105	2 110	0	136	1 055	(919)	-87%	2 110
02.5 - Fleet Management		-	47 590	34 565	5 349	18 681	21 930	(3 249)	-15%	34 565
02.6 - Information Technology		-	6 628	6 444	687	3 112	3 253	(141)	-4%	6 444
02.7 - Customer Care		-	1 055	1 060	87	636	530	106	20%	1 060
02.8 - Security Service		-	31 173	31 178	4 043	22 369	15 589	6 780	43%	31 178
02.9 - Fire Fighting And Protection		-	5 887	5 887	550	3 656	2 944	712	24%	5 887
02.10 - Secretariat Management		-	-	-	180	1 136	-	1 136	#DIV/0!	-
Vote 03 - Finance		71 138	61 343	60 685	5 002	27 114	30 393	(3 279)	-11%	60 685
03.1 - Financial Services Administration		69 898	31 153	30 933	2 980	14 808	15 492	(684)	-4%	30 933
03.2 - Budget & Treasury Office		1 240	5 833	5 295	304	2 133	2 673	(540)	-20%	5 295
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
03.4 - Supply Chain Management		-	3 158	3 188	245	1 656	1 594	61	4%	3 188
03.5 - Asset Management		-	3 243	3 273	120	869	1 637	(768)	-47%	3 273
03.6 - Revenue Management		-	13 159	13 189	1 040	5 540	6 594	(1 055)	-16%	13 189
03.7 - Expenditure Management		-	4 796	4 806	314	2 109	2 403	(294)	-12%	4 806
Vote 04 - Community Development		55 021	50 380	52 972	5 976	27 808	25 906	1 903	7%	52 972
04.1 - Community & Social Serv. Administration		19 547	10 824	12 567	2 061	8 338	5 805	2 533	44%	12 567
04.2 - Indonsa		7 493	6 152	6 445	1 061	3 825	3 181	644	20%	6 445
04.3 - Municipal Health		12 989	14 734	14 192	841	5 663	7 235	(1 572)	-22%	14 192
04.4 - Tourism		2 839	3 056	2 771	281	1 492	1 478	14	1%	2 771
04.5 - Local Economic Development		11 138	15 614	16 996	1 731	8 490	8 206	284	3%	16 996
04.6 - Community Development		-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		1 015	-	-	-	-	-	-	-	-
04.8 - Cemeteries-Funeral Parlours&Crematoriums		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		61 591	21 391	21 411	1 592	10 573	10 706	(133)	-1%	21 411
05.1 - Planning Administration		9 729	8 820	8 770	338	2 928	4 394	(1 466)	-33%	8 770
05.2 - Wsa Administration		1 844	4 307	4 367	395	2 116	2 175	(60)	-3%	4 367
05.3 - Project Management		50 018	8 263	8 273	859	5 529	4 136	1 393	34%	8 273
Vote 06 - Technical Services		9 306	10 202	10 416	437	1 048	5 212	(4 164)	-80%	10 416
06.1 - Project Management Unit		9 306	10 202	10 416	437	1 048	5 212	(4 164)	-80%	10 416
06.2 - Water Storage		-	-	-	-	-	-	-	-	-
06.3 - Water Storage		-	-	-	-	-	-	-	-	-
06.4 - Water Storage		-	-	-	-	-	-	-	-	-
06.5 - Water Storage		-	-	-	-	-	-	-	-	-
06.6 - Water Storage		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		52 109	43 820	43 820	4 927	24 990	21 910	3 080	14%	43 820
07.1 - Water Purification - Abaqulusi		4 846	5 380	5 380	453	2 734	2 690	44	2%	5 380
07.2 - Water Purification - Edumbe		6 781	5 422	5 422	539	3 309	2 711	598	22%	5 422
07.3 - Water Purification - Nongoma		13 050	11 556	11 556	1 144	6 451	5 778	673	12%	11 556
07.4 - Water Purification - Pongola		3 828	5 543	5 543	595	3 234	2 772	462	17%	5 543
07.5 - Water Purification - Ulundi		23 604	15 919	15 919	2 196	9 261	7 959	1 301	16%	15 919
Vote 08 - Water Distribution		491 444	323 787	336 683	64 138	153 587	163 695	(10 108)	-6%	336 683
08.1 - Water Distribution Abaqulusi Wsp		4 343	4 607	4 607	510	2 839	2 304	535	23%	4 607
08.2 - Water Distribution Endume Wsp		55 827	44 087	44 087	2 168	6 387	22 043	(15 656)	-71%	44 087
08.3 - Water Distribution Nongoma Wsp		18 973	20 170	20 170	3 879	7 927	10 085	(2 158)	-21%	20 170
08.4 - Water Distribution Pongola Wsp		31 039	21 986	21 986	863	14 967	10 993	3 974	36%	21 986
08.5 - Water Distribution Ulundi Wsp		66 604	65 115	61 915	4 173	43 157	31 672	11 485	36%	61 915
08.6 - Water Distribution Zululand Wsp		314 657	167 821	183 917	52 545	78 311	86 598	(8 286)	-10%	183 917
Vote 09 - Waste Water		(1 616)	7 978	7 978	886	4 245	3 989	256	6%	7 978
09.1 - Waste Water Abaqulusi Sanitation		618	245	245	-	-	123	(123)	-100%	245
09.2 - Waste Water Endume Sanitation		921	944	944	78	506	472	34	7%	944
09.3 - Waste Water Nongoma Sanitation		1 004	1 677	1 677	207	987	838	149	18%	1 677
09.4 - Waste Water Pongola Sanitation		1 848	2 199	2 199	183	936	1 100	(164)	-15%	2 199

09.5 - Waste Water Ulundi Sanitation		(6 006)	2 913	2 913	419	1 816	1 457	359	25%	2 913
09.6 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
09.7 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
09.8 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
09.9 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
09.10 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
<b>Vote 10 - .</b>		-	-	-	-	-	-	-		-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-		-
<b>Vote 12 - ,</b>		-	-	-	-	-	-	-		-
<b>Vote 13 - ,</b>		-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-		-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-		-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	990 582	722 102	800 195	135 217	440 376	387 247	53 129	0	800 195
<b>Surplus/ (Deficit) for the year</b>	2	350 705	801 272	771 742	82 019	479 412	396 409	83 003	0	771 742

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue  
check expenditure

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity								-			
Service charges - Water			39 170	51 532	51 532	5 017	25 525	25 766	(241)	-1%	51 532
Service charges - Waste Water Management			14 831	16 406	16 406	1 288	6 514	8 203	(1 689)	-21%	16 406
Service charges - Waste management									-		
Sale of Goods and Rendering of Services			1 426	1 001	1 001	-	522	500	22	4%	1 001
Agency services									-		
Interest									-		
Interest earned from Receivables			75	521	521	53	401	260	141	54%	521
Interest from Current and Non Current Assets			7 433	3 000	3 000	268	4 157	1 500			3 000
Dividends									-		
Rent on Land									-		
Rental from Fixed Assets			181	500	500	36	196	250	(54)	-22%	500
Licence and permits			88	60	60	4	51	30	21	71%	60
Operational Revenue			563	369	369	(0)	76	184	(108)	-59%	369
Non-Exchange Revenue									-		
Property rates									-		
Surcharges and Taxes			-	-	-	-	-	-	-		-
Fines, penalties and forfeits			910	1 000	1 000	13	200	500	(300)		1 000
Licence and permits									-		
Transfers and subsidies - Operational			658 830	643 859	692 422	210 557	526 761	343 898	182 863		692 422
Interest									-		
Fuel Levy									-		
Operational Revenue									-		
Gains on disposal of Assets			2 894	-	-	-	-	-	-		-
Other Gains			4 385	-	-	-	-	-	-		-
Discontinued Operations									-		
Total Revenue (excluding capital transfers and contributions)			730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
Expenditure By Type											
Employee related costs			286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
Remuneration of councillors			9 276	9 486	9 486	1 183	4 965	4 743	222	5%	9 486
Bulk purchases - electricity			-	-	-	-	-	-	-		-
Inventory consumed			51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 947
Debt impairment			6 428	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Depreciation and amortisation			100 249	90 000	90 000	33 181	33 181	45 000	(11 820)	-26%	90 000
Interest			553	1 000	1 000	-	208	500	(292)	-58%	1 000
Contracted services			364 771	128 719	213 920	55 848	148 834	90 209	58 625	65%	213 920
Transfers and subsidies			4 683	6 000	4 180	165	2 173	1 686	487	29%	4 180
Irrecoverable debts written off			2 192	-	-	-	28	-	28		-
Operational costs			163 288	144 039	136 935	18 106	97 288	72 468	24 820	34%	136 935
Losses on Disposal of Assets			679	-	-	-	-	-	-		-
Other Losses			309	-	-	-	-	-	-		-
Total Expenditure			990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
Surplus/(Deficit)			(259 797)	(3 855)	(33 385)	82 019	124 029	(6 155)	130 183	(0)	(33 385)
Transfers and subsidies - capital (monetary allocations)			610 502	805 127	805 127	-	355 383	402 563	(47 180)	(0)	805 127
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions			350 705	801 272	771 742	82 019	479 412	396 409			771 742
Income Tax											
Surplus/(Deficit) after income tax			350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality			350 705	801 272	771 742	82 019	479 412	396 409			771 742
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/ (Deficit) for the year			350 705	801 272	771 742	82 019	479 412	396 409			771 742

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		-	-	970	-	-	323	(323)	-100%	970
Vote 03 - Finance		-	250	250	-	-	125	(125)	-100%	250
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	250	1 220	-	-	448	(448)	-100%	1 220
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council		173	-	10	-	7	37	(30)	-80%	10
Vote 02 - Corporate Services		833	2 250	2 480	29	661	1 200	(539)	-45%	2 480
Vote 03 - Finance		2 064	400	400	-	-	200	(200)	-100%	400
Vote 04 - Community Development		2 878	457	457	-	-	229	(229)	-100%	457
Vote 05 - Planning & Wsa		491 521	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		474	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	86 957	86 957	-	-	43 478	(43 478)	-100%	86 957
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	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414
<b>Total Capital Expenditure</b>		<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>3 061</b>	<b>2 900</b>	<b>3 140</b>	<b>29</b>	<b>669</b>	<b>1 562</b>	<b>(894)</b>	<b>-57%</b>	<b>3 140</b>
Executive and council		173	-	10	-	7	37	(30)	-80%	10
Finance and administration		2 888	2 900	3 130	29	661	1 525	(864)	-57%	3 130
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1 152</b>	<b>457</b>	<b>457</b>	<b>-</b>	<b>-</b>	<b>229</b>	<b>(229)</b>	<b>-100%</b>	<b>457</b>
Community and social services		1 152	457	457	-	-	229	(229)	-100%	457
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>1 726</b>	<b>2 208</b>	<b>2 208</b>	<b>-</b>	<b>968</b>	<b>1 104</b>	<b>(136)</b>	<b>-12%</b>	<b>2 208</b>
Planning and development		1 726	2 208	2 208	-	968	1 104	(136)	-12%	2 208
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>491 995</b>	<b>784 859</b>	<b>784 859</b>	<b>101 072</b>	<b>410 929</b>	<b>392 430</b>	<b>18 500</b>	<b>5%</b>	<b>784 859</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>9</b>	<b>-</b>	<b>970</b>	<b>-</b>	<b>-</b>	<b>323</b>	<b>(323)</b>	<b>-100%</b>	<b>970</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>
<b>Funded by:</b>										
National Government		490 152	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Provincial Government		2 797	457	1 427	-	-	552	(552)	-100%	1 427
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>		<b>492 948</b>	<b>700 568</b>	<b>701 538</b>	<b>101 072</b>	<b>411 897</b>	<b>350 607</b>	<b>61 290</b>	<b>17%</b>	<b>701 538</b>
<b>Borrowing</b>	6	<b>191</b>	<b>86 957</b>	<b>86 957</b>	<b>-</b>	<b>-</b>	<b>43 478</b>	<b>(43 478)</b>	<b>-100%</b>	<b>86 957</b>
<b>Internally generated funds</b>		<b>4 803</b>	<b>2 900</b>	<b>3 140</b>	<b>29</b>	<b>669</b>	<b>1 562</b>	<b>(894)</b>	<b>-57%</b>	<b>3 140</b>
<b>Total Capital Funding</b>		<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>4%</b>	<b>791 634</b>

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-		-
01.1 - Council										-
01.2 - Municipal Manager Administration										-
01.3 - Office Of The Speaker										-
01.4 - Legal & Compliance										-
01.5 - Communication										-
01.6 - Risk Management										-
01.7 - Internal Audit										-
<b>Vote 02 - Corporate Services</b>		-	-	970	-	-	323	(323)	-100%	970
02.1 - Corporate Services Administration										-
02.2 - Human Resources										-
02.3 - Airport		-	-	970	-	-	323	(323)	-100%	970
02.4 - Disaster Management										-
02.5 - Fleet Management										-
02.6 - Information Technology										-
02.7 - Customer Care										-
02.8 - Security Service										-
02.9 - Fire Fighting And Protection										-
02.10 - Secretariat Management										-
<b>Vote 03 - Finance</b>		-	250	250	-	-	125	(125)	-100%	250
03.1 - Financial Services Administration		-	250	250	-	-	125	(125)	-100%	250
03.2 - Budget & Treasury Office										-
03.3 - Budget & Treasury Office										-
03.4 - Supply Chain Management										-
03.5 - Asset Management										-
03.6 - Revenue Management										-
03.7 - Expenditure Management										-
<b>Vote 04 - Community Development</b>		-	-	-	-	-	-			-
04.1 - Community & Social Serv. Administration										-
04.2 - Indonsa										-
04.3 - Municipal Health		-	-	-	-	-	-			-
04.4 - Tourism										-
04.5 - Local Economic Development										-
04.6 - Community Development										-
04.7 - Disaster Management										-
04.8 - Cemeteries-Funeral Parlours&Crematoriums										-
<b>Vote 05 - Planning &amp; Wsa</b>		-	-	-	-	-	-			-
05.1 - Planning Administration										-
05.2 - Wsa Administration										-
05.3 - Project Management										-
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-			-
06.1 - Project Management Unit										-
06.2 - Water Storage										-
06.3 - Water Storage										-
06.4 - Water Storage										-
06.5 - Water Storage										-
06.6 - Water Storage										-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-			-
07.1 - Water Purification - Abaqulusi										-
07.2 - Water Purification - Edumbe										-
07.3 - Water Purification - Nongoma										-
07.4 - Water Purification - Pongola										-
07.5 - Water Purification - Ulundi										-
<b>Vote 08 - Water Distribution</b>		-	-	-	-	-	-			-
08.1 - Water Distribution Abaqulusi Wsp										-
08.2 - Water Distribution Endume Wsp										-
08.3 - Water Distribution Nongoma Wsp										-
08.4 - Water Distribution Pongola Wsp										-
08.5 - Water Distribution Ulundi Wsp		-	-	-	-	-	-			-
08.6 - Water Distribution Zululand Wsp										



09.6 - Solid Waste Disposal (Landfill Sites)							-		-
09.7 - Solid Waste Disposal (Landfill Sites)							-		-
09.8 - Solid Waste Disposal (Landfill Sites)							-		-
09.9 - Solid Waste Disposal (Landfill Sites)							-		-
09.10 - Solid Waste Disposal (Landfill Sites)							-		-
Vote 10 - .	-	-	-	-	-	-	-		-
Vote 11 - .	-	-	-	-	-	-	-		-
Vote 12 - ,	-	-	-	-	-	-	-		-
Vote 13 - ,	-	-	-	-	-	-	-		-
13.1 - Electricity Reporting Function							-		-
Vote 14 - *	-	-	-	-	-	-	-		-
Vote 15 - Other	-	-	-	-	-	-	-		-
Total multi-year capital expenditure	-	250	1 220	-	-	448	(448)	-100%	1 220
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1						-		-
Vote 01 - Council	173	-	10	-	7	37	(30)	-80%	10
01.1 - Council	173	-	-	-	-	-	-		-
01.2 - Municipal Manager Administration	-	-	10	-	7	37	(30)	-80%	10
01.3 - Office Of The Speaker	-	-	-	-	-	-	-		-
01.4 - Legal & Compliance	-	-	-	-	-	-	-		-
01.5 - Communication	-	-	-	-	-	-	-		-
01.6 - Risk Management	-	-	-	-	-	-	-		-
01.7 - Internal Audit	-	-	-	-	-	-	-		-
Vote 02 - Corporate Services	833	2 250	2 480	29	661	1 200	(539)	-45%	2 480
02.1 - Corporate Services Administration	824	2 250	2 480	29	661	1 200	(539)	-45%	2 480
02.2 - Human Resources	-	-	-	-	-	-	-		-
02.3 - Airport	9	-	-	-	-	-	-		-
02.4 - Disaster Management	-	-	-	-	-	-	-		-
02.5 - Fleet Management	-	-	-	-	-	-	-		-
02.6 - Information Technology	-	-	-	-	-	-	-		-
02.7 - Customer Care	-	-	-	-	-	-	-		-
02.8 - Security Service	-	-	-	-	-	-	-		-
02.9 - Fire Fighting And Protection	-	-	-	-	-	-	-		-
02.10 - Secretariat Management	-	-	-	-	-	-	-		-
Vote 03 - Finance	2 064	400	400	-	-	200	(200)	-100%	400
03.1 - Financial Services Administration	2 064	300	300	-	-	150	(150)	-100%	300
03.2 - Budget & Treasury Office	-	100	100	-	-	50	(50)	-100%	100
03.3 - Budget & Treasury Office	-	-	-	-	-	-	-		-
03.4 - Supply Chain Management	-	-	-	-	-	-	-		-
03.5 - Asset Management	-	-	-	-	-	-	-		-
03.6 - Revenue Management	-	-	-	-	-	-	-		-
03.7 - Expenditure Management	-	-	-	-	-	-	-		-
Vote 04 - Community Development	2 878	457	457	-	-	229	(229)	-100%	457
04.1 - Community & Social Serv. Administration	-	-	-	-	-	-	-		-
04.2 - Indonsa	1 152	457	457	-	-	229	(229)	-100%	457
04.3 - Municipal Health	-	-	-	-	-	-	-		-
04.4 - Tourism	-	-	-	-	-	-	-		-
04.5 - Local Economic Development	1 726	-	-	-	-	-	-		-
04.6 - Community Development	-	-	-	-	-	-	-		-
04.7 - Disaster Management	-	-	-	-	-	-	-		-
04.8 - Cemeteries-Funeral Parlours&Crematoriums	-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa	491 521	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
05.1 - Planning Administration	-	2 208	2 208	-	968	1 104	(136)	-12%	2 208
05.2 - Wsa Administration	-	-	-	-	-	-	-		-
05.3 - Project Management	491 521	697 903	697 903	101 072	410 929	348 951	61 978	18%	697 903
Vote 06 - Technical Services	-	-	-	-	-	-	-		-
06.1 - Project Management Unit	-	-	-	-	-	-	-		-
06.2 - Water Storage	-	-	-	-	-	-	-		-
06.3 - Water Storage	-	-	-	-	-	-	-		-
06.4 - Water Storage	-	-	-	-	-	-	-		-
06.5 - Water Storage	-	-	-	-	-	-	-		-
06.6 - Water Storage	-	-	-	-	-	-	-		-
Vote 07 - Water Purification	474	-	-	-	-	-	-		-
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-		-
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-		-
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-		-
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-		-
07.5 - Water Purification - Ulundi	474	-	-	-	-	-	-		-
Vote 08 - Water Distribution	-	86 957	86 957	-	-	43 478	(43 478)	-100%	86 957
08.1 - Water Distribution Abaqulusi Wsp	-	-	-	-	-	-	-		-
08.2 - Water Distribution Endume Wsp	-	-	-	-	-	-	-		-
08.3 - Water Distribution Nongoma Wsp	-	-	-	-	-	-	-		-
08.4 - Water Distribution Pongola Wsp	-	-	-	-	-	-	-		-
08.5 - Water Distribution Ulundi Wsp	-	-	-	-	-	-	-		-
08.6 - Water Distribution Zululand Wsp	-	86 957	86 957	-	-	43 478	(43 478)	-100%	86 957
Vote 09 - Waste Water	-	-	-	-	-	-	-		-

09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-
09.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
09.7 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
09.8 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
09.9 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
09.10 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
<b>Vote 10 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 - ,</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - ,</b>	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>497 942</b>	<b>790 174</b>	<b>790 414</b>	<b>101 101</b>	<b>412 566</b>	<b>395 200</b>	<b>17 366</b>	<b>0</b>	<b>790 414</b>
<b>Total Capital Expenditure</b>	<b>497 942</b>	<b>790 424</b>	<b>791 634</b>	<b>101 101</b>	<b>412 566</b>	<b>395 648</b>	<b>16 918</b>	<b>0</b>	<b>791 634</b>

References

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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		27 427	345 288	345 288	267 685	345 288
Trade and other receivables from exchange transactions		29 625	59 575	59 575	45 476	59 575
Receivables from non-exchange transactions		168	–	–	6 978	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 824	2 556	2 556	4 608	2 556
VAT		80 813	50 650	50 650	52 500	50 650
Other current assets		25 486	22 422	22 422	23 389	22 422
<b>Total current assets</b>		<b>166 344</b>	<b>480 492</b>	<b>480 492</b>	<b>400 637</b>	<b>480 492</b>
<b>Non current assets</b>						
Investments						
Investment property						
Property, plant and equipment		4 991 970	6 247 523	6 248 733	5 371 366	6 248 733
Biological assets						
Living and non-living resources						
Heritage assets		7 817	–	–	7 817	–
Intangible assets		52	1	1	41	1
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>4 999 838</b>	<b>6 247 525</b>	<b>6 248 735</b>	<b>5 379 224</b>	<b>6 248 735</b>
<b>TOTAL ASSETS</b>		<b>5 166 182</b>	<b>6 728 017</b>	<b>6 729 227</b>	<b>5 779 861</b>	<b>6 729 227</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 484	–	–	1 311	–
Consumer deposits		3 620	3 633	3 633	3 628	3 633
Trade and other payables from exchange transactions		487 727	338 908	338 908	210 826	338 908
Trade and other payables from non-exchange transactions		1 560	–	–	307 262	–
Provision		1 654	1 973	1 973	1 654	1 973
VAT		3 921	8 073	8 073	6 616	8 073
Other current liabilities		500	405	405	500	405
<b>Total current liabilities</b>		<b>500 466</b>	<b>352 992</b>	<b>352 992</b>	<b>531 798</b>	<b>352 992</b>
<b>Non current liabilities</b>						
Financial liabilities		1 202	90 000	90 000	101 202	90 000
Provision		43 487	38 340	38 340	43 487	38 340
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>44 689</b>	<b>128 340</b>	<b>128 340</b>	<b>144 689</b>	<b>128 340</b>
<b>TOTAL LIABILITIES</b>		<b>545 155</b>	<b>481 332</b>	<b>481 332</b>	<b>676 486</b>	<b>481 332</b>
<b>NET ASSETS</b>	2	<b>4 621 027</b>	<b>6 246 684</b>	<b>6 247 894</b>	<b>5 103 375</b>	<b>6 247 894</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		4 707 986	5 445 412	5 445 412	5 105 761	5 445 412
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>4 707 986</b>	<b>5 445 412</b>	<b>5 445 412</b>	<b>5 105 761</b>	<b>5 445 412</b>

DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		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		26 949	51 642	51 642	2 357	13 973	25 821	(11 848)	-46%	51 642
Other revenue		1 393 314	162 144	162 144	472 036	1 243 919	81 072	1 162 846	1434%	162 144
Transfers and Subsidies - Operational		661 838	643 859	643 859	240 307	561 269	321 930	239 340	74%	643 859
Transfers and Subsidies - Capital		610 306	805 127	805 127	74 000	626 577	402 563	224 014	56%	805 127
Interest		6 722	3 000	3 000	268	4 157	1 500	2 657	177%	3 000
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(868 156)	(672 640)	(672 640)	(185 284)	(876 927)	(336 320)	540 607	-161%	(672 640)
Interest								-		
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 830 973</b>	<b>993 132</b>	<b>993 132</b>	<b>603 684</b>	<b>1 572 969</b>	<b>496 566</b>	<b>#####</b>	<b>-217%</b>	<b>993 132</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		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(496 168)</b>	<b>(789 967)</b>	<b>(789 967)</b>	<b>(101 101)</b>	<b>(412 566)</b>	<b>(394 983)</b>	<b>17 583</b>	<b>-4%</b>	<b>(789 967)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		-	100 000	100 000	100 000	100 000	50 000	50 000	100%	100 000
Increase (decrease) in consumer deposits		(1)	-	-	0	8	-	8	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(1 090)	(10 000)	(10 000)	-	(173)	(5 000)	(4 827)	97%	(10 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 091)</b>	<b>90 000</b>	<b>90 000</b>	<b>100 000</b>	<b>99 835</b>	<b>45 000</b>	<b>(54 835)</b>	<b>-122%</b>	<b>90 000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 333 714</b>	<b>293 165</b>	<b>293 165</b>	<b>602 584</b>	<b>1 260 238</b>	<b>146 582</b>			<b>293 165</b>
Cash/cash equivalents at beginning:		20 468	173 117	173 117	207 815	27 427	173 117			27 427
Cash/cash equivalents at month/year end:		1 354 182	466 282	466 282		1 287 664	319 699			320 591

DC26 Zululand - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u> Client elected Not to populate this sheet			
2	<u>Expenditure By Type</u> Client elected Not to populate this sheet			
3	<u>Capital Expenditure</u> Client elected Not to populate this sheet			
4	<u>Financial Position</u> Client elected Not to populate this sheet			
5	<u>Cash Flow</u> Client elected Not to populate this sheet			
6	<u>Measureable performance</u> Client elected Not to populate this sheet			
7	<u>Municipal Entities</u> Client elected Not to populate this sheet			

DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0,1%	12,6%	11,4%	0,0%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	11,0%	11,0%	0,0%	21,1%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10,4%	7,9%	7,9%	12,2%	7,9%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	33,2%	136,1%	136,1%	75,3%	136,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,5%	97,8%	97,8%	50,3%	97,8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		7,6%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	100,0%	100,0%	0,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		39,2%	40,5%	37,9%	26,5%	37,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		37,8%	20,9%	19,6%	9,7%	19,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,8%	12,7%	11,9%	0,0%	1,4%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	2410,0%	2410,0%	0,0%	2410,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	11040,0%	11040,0%	0,0%	11040,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	830,0%	830,0%	0,0%	830,0%

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 155	4 459	3 623	2 864	2 986	2 619	13 294	129 873	169 874	151 637	–	141 314
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	2 464	970	742	629	592	611	3 413	36 011	45 431	41 255	–	26 562
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	289	34	34	33	–	8	129	364	893	535	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	23	13	22	11	123	714	735	3 539	5 180	5 122	–	–
Total By Income Source	2000	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 377	198 549	–	167 876
2022/23 - totals only		5104682	5776596	4217068	3953594	3389302	3198631	22849967	144539896	193 030	177 931	0	138614150 1/4
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 663	1 584	883	484	611	1 145	3 076	13 717	26 163	19 033	–	–
Commercial	2300	1 806	542	487	337	257	235	1 439	9 756	14 859	12 023	–	–
Households	2400	6 462	3 349	3 051	2 717	2 832	2 572	13 057	146 314	180 355	167 492	–	–
Other	2500									–	–		
Total By Customer Group	2600	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 377	198 549	–	–

## DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

[illegible]



DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Municipality sub-total									
<u>Entities</u>									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

## DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		596 108	639 948	639 948	210 557	479 108	319 974	159 134	49,7%	639 948
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		586 391	631 671	631 671	210 557	473 753	315 836	157 918	50,0%	631 671
Expanded Public Works Programme Integrated Grant		8 517	7 077	7 077	–	4 954	3 539	1 416	40,0%	7 077
Local Government Financial Management Grant		1 200	1 200	1 200	–	401	600	(199)	-33,2%	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		2 631	3 911	4 111	–	213	2 035	(1 823)	-89,5%	4 111
Capacity Building and Other Grants		2 631	3 911	4 111	–	213	2 035	(1 823)	-89,5%	4 111
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		60 091	–	48 363	–	47 440	21 889	25 552	116,7%	48 363
Electricity Distribution Industry Holdings		–	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Local Government Water and Related Service SETA		478	–	471	–	–	119	(119)	-100,0%	471
National Skills Fund		59 613	–	47 892	–	47 440	21 769	25 671	117,9%	47 892
Unspecified		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	658 830	643 859	692 422	210 557	526 761	343 898	182 863	53,2%	692 422
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		607 306	805 127	805 127	–	355 383	402 563	(47 180)	-11,7%	805 127
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		259 530	271 683	271 683	–	93 918	135 842	(41 923)	-30,9%	271 683
Regional Bulk Infrastructure Grant		250 247	430 905	430 905	–	203 725	215 453	(11 727)	-5,4%	430 905
Rural Road Asset Management Systems Grant		2 529	2 539	2 539	–	1 113	1 269	(156)	-12,3%	2 539
Water Services Infrastructure Grant		95 000	100 000	100 000	–	56 627	50 000	6 627	13,3%	100 000
<b>Provincial Government:</b>		3 196	–	–	–	–	–	–		–
Infrastructure Grant		3 196	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	610 502	805 127	805 127	–	355 383	402 563	(47 180)	-11,7%	805 127
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 269 332	1 448 986	1 497 549	210 557	882 144	746 462	135 682	18,2%	1 497 549

## DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		825 595	627 267	628 717	72 218	329 497	314 094	15 403	4,9%	628 717
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		774 422	618 990	620 440	70 997	321 962	309 955	12 007	3,9%	620 440
Expanded Public Works Programme Integrated Grant		8 532	7 077	7 077	1 204	7 107	3 539	3 569	100,9%	7 077
Local Government Financial Management Grant		1 200	1 200	1 200	18	427	600	(173)	-28,9%	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		33 001	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 199	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		6 240	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		2 689	3 385	1 915	210	440	1 274	(834)	-65,4%	1 915
Capacity Building and Other Grants		2 689	3 385	1 915	210	440	1 274	(834)	-65,4%	1 915
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		59 798	–	78 113	30 267	77 917	26 154	51 763	197,9%	78 113
Electricity Distribution Industry Holdings		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Local Government Water and Related Service SETA		478	–	471	165	375	135	240	177,5%	471
National Skills Fund		59 320	–	77 642	30 102	77 542	26 019	51 523	198,0%	77 642
<b>Total operating expenditure of Transfers and Grants:</b>		<b>888 081</b>	<b>630 652</b>	<b>708 745</b>	<b>102 695</b>	<b>407 854</b>	<b>341 522</b>	<b>66 332</b>	<b>19,4%</b>	<b>708 745</b>
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		490 152	700 110	700 110	101 072	411 897	350 055	61 842	17,7%	700 110
Municipal Infrastructure Grant		194 387	236 246	236 246	37 674	119 757	118 123	1 634	1,4%	236 246
Regional Bulk Infrastructure Grant		218 770	374 700	374 700	51 517	229 683	187 350	42 333	22,6%	374 700
Rural Road Asset Management Systems Grant		–	2 208	2 208	–	968	1 104	(136)	-12,3%	2 208
Water Services Infrastructure Grant		76 994	86 957	86 957	11 881	61 489	43 478	18 011	41,4%	86 957
<b>Provincial Government:</b>		2 797	457	1 427	–	–	552	(552)	-100,0%	1 427
Capacity Building and Other Grants		–	–	970	–	–	323	(323)	-100,0%	970
Infrastructure Grant		2 797	457	457	–	–	229	(229)	-100,0%	457
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
								–		
<b>Total capital expenditure of Transfers and Grants</b>		<b>492 948</b>	<b>700 568</b>	<b>701 538</b>	<b>101 072</b>	<b>411 897</b>	<b>350 607</b>	<b>61 290</b>	<b>17,5%</b>	<b>701 538</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>1 381 030</b>	<b>1 331 220</b>	<b>1 410 283</b>	<b>203 766</b>	<b>819 751</b>	<b>692 129</b>	<b>127 622</b>	<b>18,4%</b>	<b>1 410 283</b>

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		1 446	–	–	1 446	100,0%
Water Services Operating Subsidy		1 446	–	–	(1 446)	-100,0%
Provincial Government:		–	–	–	–	
					–	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		1 446	–	–	1 446	100,0%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		–	–	–	–	
					–	
Provincial Government:		1 642	–	–	1 642	100,0%
Other Departments		1 642	–	–	(1 642)	-100,0%
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		1 642	–	–	1 642	100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 088	–	–	3 088	100,0%

DC26 Zululand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		–	–	–	197	197	–	197	#DIV/0!	–
Pension and UIF Contributions		509	512	512	44	251	256	(5)	-2%	512
Medical Aid Contributions		54	55	55	3	21	27	(7)	-25%	55
Motor Vehicle Allowance		1 889	1 962	1 962	263	1 081	981	100	10%	1 962
Cellphone Allowance		681	694	694	113	402	347	55	16%	694
Housing Allowances		360	180	180	15	90	90	–	–	180
Other benefits and allowances		5 782	6 084	6 084	548	2 924	3 042	(118)	-4%	6 084
Sub Total - Councillors	4	9 276	9 486	9 486	1 183	4 965	4 743	222	5%	9 486
% increase			2,3%	2,3%						2,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 237	6 191	6 191	673	4 029	3 096	934	30%	6 191
Pension and UIF Contributions		176	62	62	30	178	31	147	474%	62
Medical Aid Contributions		59	3	3	10	55	1	54	3824%	3
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		650	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 640	1 542	1 542	166	1 004	771	233	30%	1 542
Cellphone Allowance		257	238	238	26	158	119	39	33%	238
Housing Allowances		13	–	–	1	6	–	6	#DIV/0!	–
Other benefits and allowances		309	195	195	21	188	98	90	92%	195
Payments in lieu of leave		374	–	–	–	95	–	95	#DIV/0!	–
Long service awards		132	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		97	–	–	–	16	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	4	9 945	8 230	8 230	928	5 729	4 115	1 614	39%	8 230
% increase			-17,2%	-17,2%						-17,2%
Other Municipal Staff										
Basic Salaries and Wages		184 973	206 063	206 063	17 263	99 693	103 032	(3 339)	-3%	206 063
Pension and UIF Contributions		24 702	27 991	27 991	2 222	13 241	13 996	(755)	-5%	27 991
Medical Aid Contributions		14 860	15 496	15 496	1 367	8 061	7 748	313	4%	15 496
Overtime		6 703	5 448	5 448	592	3 378	2 724	654	24%	5 448
Performance Bonus		12 696	13 983	13 983	1 277	7 254	6 992	263	4%	13 983
Motor Vehicle Allowance		10 357	10 682	10 682	1 046	5 621	5 341	280	5%	10 682
Cellphone Allowance		740	828	828	71	392	414	(22)	-5%	828
Housing Allowances		1 689	1 724	1 724	149	839	862	(23)	-3%	1 724
Other benefits and allowances		4 066	282	282	375	1 973	141	1 832	1300%	282
Payments in lieu of leave		5 523	–	–	269	2 218	–	2 218	#DIV/0!	–
Long service awards		3 358	–	–	249	1 116	–	1 116	#DIV/0!	–
Post-retirement benefit obligations		5 393	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		1 191	–	–	58	298	–	298	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	4	276 230	282 498	282 498	24 940	144 085	141 250	2 835	2%	282 498
% increase			2,3%	2,3%						2,3%
Total Parent Municipality		295 452	300 214	300 214	27 051	154 779	150 108	4 671	3%	300 214
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–	–	–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities	4	–	–	–	–	–	–	–	–	–
% increase										
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities	4	–	–	–	–	–	–	–	–	–
% increase										
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		295 452	300 214	300 214	27 051	154 779	150 108	4 671	3%	300 214
% increase	4		1,6%	1,6%						1,6%
TOTAL MANAGERS AND STAFF		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728

DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates													-			
Service charges - Electricity revenue													-			
Service charges - Water revenue		928	1 881	2 063	3 448	317	1 813	3 214	3 214	3 214	3 214	3 214	12 051	38 572	43 529	48 873
Service charges - Waste Water Management		381	742	614	1 016	228	544	1 089	1 089	1 089	1 089	1 089	4 100	13 069	14 685	16 426
Service charges - Waste Mangement													-			
Rental of facilities and equipment		45	49	45	36	-	36	90	90	90	90	90	418	1 075	1 127	1 181
Interest earned - external investments		-	574	301	2 843	172	268	250	250	250	250	250	(2 407)	3 000	3 144	3 295
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		20	64	79	21	4	13	83	83	83	83	83	383	1 000	1 048	1 098
Licences and permits		5	11	8	9	14	4	5	5	5	5	5	(16)	60	63	66
Agency services													-			
Transfers and Subsidies - Operational		266 152	2 969	48 282	165	3 395	240 307	53 655	53 655	53 655	53 655	53 655	(185 685)	643 859	679 032	720 445
Other revenue		131 675	231 394	200 542	189 135	18 728	471 984	13 334	13 334	13 334	13 334	13 334	(1 150 119)	160 009	115 496	124 647
<b>Cash Receipts by Source</b>		<b>399 159</b>	<b>237 061</b>	<b>251 588</b>	<b>193 794</b>	<b>22 685</b>	<b>714 664</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>71 381</b>	<b>(1 319 286)</b>	<b>856 570</b>	<b>853 854</b>	<b>911 555</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		104 000	150 800	86 000	41 777	170 000	74 000	67 094	67 094	67 094	67 094	67 094	(156 920)	805 127	552 968	611 515
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets													-			
Short term loans													-			
Borrowing long term/refinancing		-	-	-	-	-	100 000	8 333	8 333	8 333	8 333	8 333	(41 667)	100 000	-	-
Increase (decrease) in consumer deposits		(0)	7	1	1	(1)	0	-	-	-	-	-	(8)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments													-			
<b>Total Cash Receipts by Source</b>		<b>503 159</b>	<b>387 868</b>	<b>337 589</b>	<b>235 572</b>	<b>192 684</b>	<b>888 664</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>146 808</b>	<b>(1 517 880)</b>	<b>1 761 697</b>	<b>1 406 822</b>	<b>1 523 070</b>
<b>Cash Payments by Type</b>																
Employee related costs		26 127	26 418	26 816	26 778	26 586	18 434	24 344	24 344	24 344	24 344	24 344	19 251	292 133	298 671	312 940
Remuneration of councillors		-	-	-	-	-	-	790	790	790	790	790	5 533	9 486	9 941	10 418
Interest													-			
Bulk purchases - Electricity		12 282	4 787	13 201	5 143	16 800	3 774	-	-	-	-	-	(55 987)	-	-	-
Acquisitions - water & other inventory		7 556	-	-	-	191	-	4 037	4 037	4 037	4 037	4 037	20 515	48 450	50 736	53 133
Contracted services		131	(6 308)	(49 127)	(113 256)	(89 149)	(70 637)	12 336	12 336	12 336	12 336	12 336	414 695	148 027	152 625	159 854
Transfers and subsidies - other municipalities													-			
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		239 289	84 467	106 769	152 667	160 442	227 375	14 462	14 462	14 462	14 462	14 462	(869 775)	173 544	187 490	196 589
<b>Cash Payments by Type</b>		<b>285 385</b>	<b>109 364</b>	<b>97 659</b>	<b>71 332</b>	<b>114 870</b>	<b>178 946</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>55 970</b>	<b>(465 767)</b>	<b>671 640</b>	<b>699 464</b>	<b>732 935</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	57 911	49 277	113 514	90 763	101 101	65 831	65 831	65 831	65 831	65 831	48 248	789 967	480 842	531 752
Repayment of borrowing		-	-	-	-	173	-	833	833	833	833	833	5 660	10 000	10 000	10 000
Other Cash Flows/Payments		-	2 690	8 299	1 429	615	6 337	83	83	83	83	83	(18 786)	1 000	1 000	1 000
<b>Total Cash Payments by Type</b>		<b>285 385</b>	<b>169 965</b>	<b>155 234</b>	<b>186 275</b>	<b>206 421</b>	<b>286 385</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>122 717</b>	<b>(430 645)</b>	<b>1 472 607</b>	<b>1 191 306</b>	<b>1 275 687</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>217 774</b>	<b>217 903</b>	<b>182 355</b>	<b>49 297</b>	<b>(13 738)</b>	<b>602 280</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>24 091</b>	<b>(1 087 235)</b>	<b>289 090</b>	<b>215 516</b>	<b>247 384</b>
Cash/cash equivalents at the month/year beginning:		27 427	245 201	463 103	645 458	694 755	681 017	1 283 297	1 307 388	1 331 479	1 355 570	1 379 661	1 403 751	27 427	316 516	532 032
Cash/cash equivalents at the month/year end:		245 201	463 103	645 458	694 755	681 017	1 283 297	1 307 388	1 331 479	1 355 570	1 379 661	1 403 751	316 516	316 516	532 032	779 416

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December**

[illegible]

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December**

[illegible]



DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July	5 503	65 875	65 875	–	–	65 875	65 875	100,0%	0%
August	14 273	65 890	65 890	57 911	57 911	131 765	73 853	56,0%	7%
September	32 995	65 890	65 890	49 277	49 277	197 655	148 378	75,1%	6%
October	27 335	65 998	65 998	113 514	113 514	263 652	150 138	56,9%	14%
November	18 645	65 998	65 998	90 763	90 763	329 650	238 887	72,5%	11%
December	46 356	65 998	65 998	101 101	101 101	395 648	294 547	74,4%	13%
January	7 250	65 998	65 998	–	–	461 646	461 646	100,0%	0%
February	13 944	65 998	65 998	–	–	527 643	527 643	100,0%	0%
March	27 728	65 998	65 998	–	–	593 641	593 641	100,0%	0%
April	70 518	65 998	65 998	–	–	659 639	659 639	100,0%	–
May	127 629	65 998	65 998	–	–	725 637	725 637	100,0%	–
June	105 765	65 998	65 998	–	–	791 634	791 634	100,0%	–
<b>Total Capital expenditure</b>	<b>497 942</b>	<b>791 634</b>	<b>791 634</b>	<b>412 566</b>					

**DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December**

[illegible]



Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-		-	
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
<b>Intangible Assets</b>	51	-	-	-	-	-	-		-	
Servitudes							-			
Licences and Rights	51	-	-	-	-	-	-		-	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	51	-	-	-	-	-	-		-	
Load Settlement Software Applications							-			
Unspecified							-			
<b>Computer Equipment</b>	2 158	2 350	2 350	-	245	1 225	980	80,0%	2 350	
Computer Equipment	2 158	2 350	2 350	-	245	1 225	980	80,0%	2 350	
<b>Furniture and Office Equipment</b>	1 085	550	690	29	189	326	138	42,2%	690	
Furniture and Office Equipment	1 085	550	690	29	189	326	138	42,2%	690	
<b>Machinery and Equipment</b>	1 210	87 414	87 414	-	-	43 707	43 707	100,0%	87 414	
Machinery and Equipment	1 210	87 414	87 414	-	-	43 707	43 707	100,0%	87 414	
<b>Transport Assets</b>	-	-	270	-	235	68	(167)	-247,7%	270	
Transport Assets	-	-	270	-	235	68	(167)	-247,7%	270	
<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							-			
Total Capital Expenditure on new assets	1	497 751	790 424	791 634	101 101	412 566	395 648	(16 918)	-4,3%	791 634



Building Plan Offices							-			
Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-		-	
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets							-			
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-	
Servitudes							-			
Licences and Rights	-	-	-	-	-	-	-		-	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications							-			
Load Settlement Software Applications							-			
Unspecified							-			
<b>Computer Equipment</b>	20	-	-	-	-	-	-		-	
Computer Equipment	20	-	-	-	-	-	-		-	
<b>Furniture and Office Equipment</b>	40	200	200	-	-	100	100	100,0%	200	
Furniture and Office Equipment	40	200	200	-	-	100	100	100,0%	200	
<b>Machinery and Equipment</b>	29	-	50	-	-	20	20	100,0%	50	
Machinery and Equipment	29	-	50	-	-	20	20	100,0%	50	
<b>Transport Assets</b>	4 728	1 500	2 000	155	1 750	821	(928)	-113,0%	2 000	
Transport Assets	4 728	1 500	2 000	155	1 750	821	(928)	-113,0%	2 000	
<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 Repairs and Maintenance Expenditure</b>	1	137 997	74 900	75 235	9 556	27 364	37 506	10 141	27,0%	75 235







Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets	18	-	-	11	11	-	(11)	#DIV/0!		-
Servitudes										
Licences and Rights	18	-	-	11	11	-	(11)	#DIV/0!		-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	18	-	-	11	11	-	(11)	#DIV/0!		-
Load Settlement Software Applications										
Unspecified	-	-	-	-	-	-	-			-
Computer Equipment	2 770	992	992	232	232	496	264	53,2%		992
Computer Equipment	2 770	992	992	232	232	496	264	53,2%		992
Furniture and Office Equipment	505	555	555	45	45	278	233	83,8%		555
Furniture and Office Equipment	505	555	555	45	45	278	233	83,8%		555
Machinery and Equipment	717	368	368	109	109	184	75	40,7%		368
Machinery and Equipment	717	368	368	109	109	184	75	40,7%		368
Transport Assets	4 359	4 991	4 991	325	325	2 496	2 170	87,0%		4 991
Transport Assets	4 359	4 991	4 991	325	325	2 496	2 170	87,0%		4 991
Land	-	-	-	-	-	-	-			-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-			-
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-			-
Mature	-	-	-	-	-	-	-			-
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-			-
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	100 249	90 000	90 000	33 181	33 181	45 000	11 820	26,3%	90 000



Testing Stations							-	
Museums							-	
Galleries							-	
Theatres							-	
Libraries							-	
Cemeteries/Crematoria							-	
Police							-	
PurIs							-	
Public Open Space							-	
Nature Reserves							-	
Public Ablution Facilities							-	
Markets							-	
Stalls							-	
Abattoirs							-	
Airports							-	
Taxi Ranks/Bus Terminals							-	
Capital Spares							-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
Indoor Facilities							-	
Outdoor Facilities							-	
Capital Spares							-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Monuments							-	
Historic Buildings							-	
Works of Art							-	
Conservation Areas							-	
Other Heritage							-	
	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property							-	
Unimproved Property							-	
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property							-	
Unimproved Property							-	
	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices							-	
Pay/Enquiry Points							-	
Building Plan Offices							-	
Workshops							-	
Yards							-	
Stores							-	
Laboratories							-	
Training Centres							-	
Manufacturing Plant							-	
Depots							-	
Capital Spares							-	
Housing	-	-	-	-	-	-	-	-
Staff Housing							-	
Social Housing							-	
Capital Spares							-	
	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-
Biological or Cultivated Assets							-	
	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-
Servitudes							-	
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights							-	
Effluent Licenses							-	
Solid Waste Licenses							-	
Computer Software and Applications							-	
Load Settlement Software Applications							-	
Unspecified							-	
	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-
Computer Equipment							-	
	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-
Furniture and Office Equipment							-	
	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-
Machinery and Equipment							-	
	-	-	-	-	-	-	-	-
<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 upgrading of existing assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

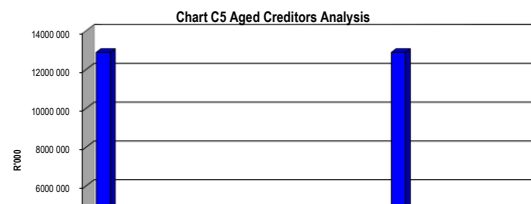
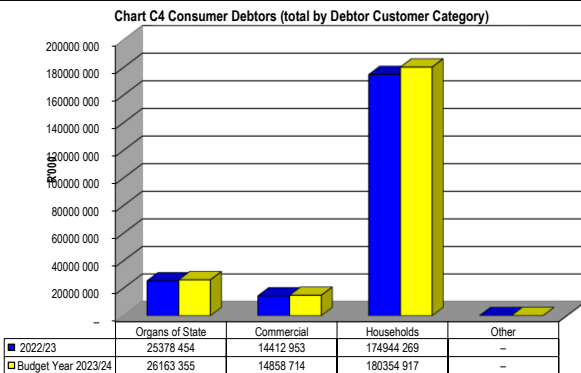
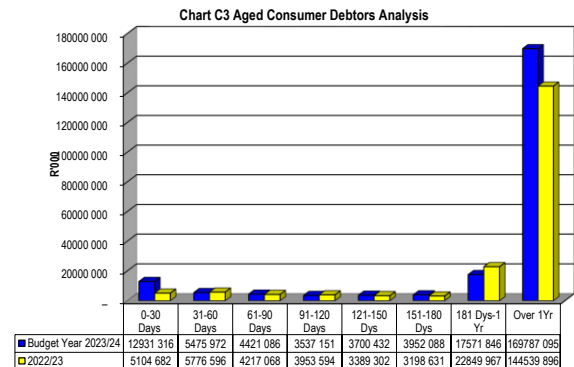
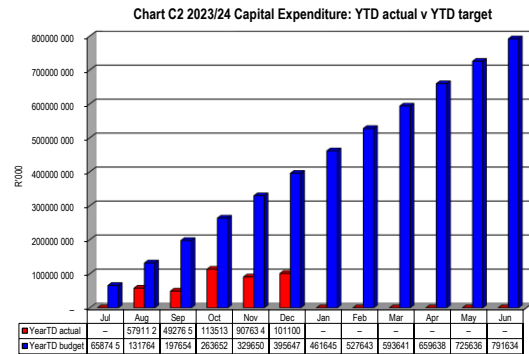
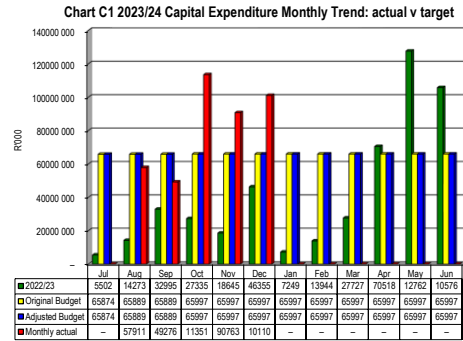
Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target				
Month	2022/23	Original Budget	Adjusted Bdg.	Monthly actual
Jul	5 503	65 875	65 875	-
Aug	14 273	65 890	65 890	57 911
Sep	32 995	65 890	65 890	49 277
Oct	27 335	65 998	65 998	113 514
Nov	18 645	65 998	65 998	90 763
Dec	46 356	65 998	65 998	101 101
Jan	7 250	65 998	65 998	-
Feb	13 944	65 998	65 998	-
Mar	27 728	65 998	65 998	-
Apr	70 518	65 998	65 998	-
May	127 629	65 998	65 998	-
Jun	105 765	65 998	65 998	-

Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target			
Month	YearTD actual	YearTD budget	
Jul	-	65 875	
Aug	57 911	131 765	
Sep	49 277	197 655	
Oct	113 514	263 652	
Nov	90 763	329 650	
Dec	101 101	395 648	
Jan	-	461 646	
Feb	-	527 643	
Mar	-	593 641	
Apr	-	659 639	
May	-	725 637	
Jun	-	791 634	

Chart C3 Aged Consumer Debtors Analysis								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr
Budget Year 2023	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787
2022/23	5 105	5 777	4 217	3 954	3 389	3 199	22 850	144 540

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2022/23	Budget Year 2023/24
Organs of State	25 378	25 163
Commercial	14 413	14 859
Households	174 944	180 355
Other	-	-

Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions /	Retis Loan	repaymen	Trade Creditors	Auditor Genera
2022/23	12 889	-	-	-	-	-	-	12 889	-
Budget Year 2023	-	-	-	-	-	-	-	-	-





## **SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The Service Delivery and Budget Implementation Plan for the first six months has been reviewed as said in S54 (1) (c) and S72 (1) (a).

The performance as per service delivery budget and implementation plans are categorized per main votes of the municipality including the following:

- (i) Budget and Treasury Office;
- (ii) Corporate services;
- (iii) Planning department;
- (iv) Technical services;
- (v) Community services; and
- (vi) The office of the Municipal Manager

Each of these departments will reflect on the mid-year performance on their service delivery and budget implementation plans. However, it is noted that SDBIP are not conclusive to what the departments are doing. Critical determining activities must inform the direction to the municipality must take to attend to plethora of issues pertinent to the survival of the municipality.

Common to all departmental functionality is the IDP and Budget. This section is set to show progress in the implementation of these two processes.



**Zululand**  
District Municipality

**SERVICE DELIVERY AND BUDGET  
IMPLEMENTATION PLAN (SDBIP) FOR THE  
QUARTER ENDED 31 DECEMBER 2023**

**2023/2024**



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- 1.1 Background to the SDBIP**
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- 1.5. Role of the Accounting Officer with regards to the SDBIP**
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### **7. Approval by the Honourable Mayor**

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## **Introduction**

### **1.1. Background to the SDBIP**

In terms of Section 69 (3) (a) of the Municipal Finance Management Act, the Municipal Manager must submit the SDBIP to the Mayor within 14 days after the approval of the Budget. The mayor must subsequently approve the SDBIP within 28 days after the approval of the Budget in terms of Section 53 (1) (c) (ii) of the Municipal Finance Management Act. In terms of section 69 (1) (a) the accounting officer of a municipality is responsible for implementing the municipality's approved budget, including taking all reasonable steps to ensure that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the service delivery and budget implementation plan. The Final Budget for the 2023/24 financial year was tabled to Council on the 26 of May 2023 for approval. The SDBIP for the Zululand District Municipality was approved by the mayor within 28 days after approval of budget as stated in S53 (1) (c) (ii) and it will be monitored and revised quarterly.

### **1.2. Purpose of the SDBIP**

The purpose of the SDBIP can be summarized as follows:

1. It is a vital link between the mayor and the administration of the municipality.
2. It facilitates the process for holding management accountable for its performance.
3. It is a tool for implementation, management, and monitoring; and
4. It further serves as the basis for the performance measurement in service delivery against the year-end targets and the implementation of the budget.

### **1.3. Importance of the SDBIP**

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, and it:

- *Enables the Mayor to monitor the performance of the Municipal Manager,*
- *Municipal Manager to monitor the performance of the senior managers; and*
- *The community to monitor the performance of the municipality.*

It is the excellent mechanism that produces monthly targets that are reported to ensure implementation of the IDP. The SDBIP will also empower all councillors specifically facilitating engagement at ward level and allow them to undertake the appropriate oversight and monitoring of programs. The SDBIP will also measure in-year progress in the implementation of the budget; under spending of budget will be dealt with at early stages because it is reviewed quarterly.

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#### **1.4. The Role of Council with regards to the SDBIP**

It is vitally important for Council to note that the components of the SDBIP are primary indicators of the municipality's performance on the annual Budget. In this regard, Councillors are encouraged to scrutinize the various components of the SDBIP and to pose questions where it is deemed necessary. This form of in-year reporting should uncover major problems and is aimed at ensuring that the Mayor and the Municipal Manager take the corrective steps when any unanticipated problems arise.

#### **1.5. Role of the Accounting Officer in respect of the SDBIP**

The Accounting Officer must:

1. Implement the Budget.
2. Ensure that spending is in accordance with the Budget and ensure that the expenditure is reduced when revenue is anticipated to be less than projected in the Budget or the SDBIP.
3. Ensure that revenue and expenditure is properly monitored.
4. Prepare an adjustments Budget when necessary; and
5. Submit the draft SDBIP and draft annual performance agreements for the Municipal Manager and all senior managers.

#### **1.6. The key components of the 2023/24 SDBIP**

In terms of Circular No. 13 of the MFMA No. 56 of 2003, the SDBIP must contain:

- Monthly projections of revenue to be collected for each source.
- Monthly projections of expenditure by source (not required in terms of this Act).
- Monthly projections of expenditure (operating and capital) and revenue for each vote.
- Quarterly projections of service delivery targets and performance indicators of each vote.
- Detailed capital works plan broken down by ward over three years.  
(Capital Plan)

These components of the SDBIP are discussed below.

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## **2 MONTHLY PROJECTIONS OF REVENUE PER SOURCE**

In terms of Section 15 of the MFMA, a municipality may, except where otherwise provided in this Act,

- incur expenditure only in terms of the approved Budget; and
- Within the limits of the amounts appropriated for the different votes in the approved Budget.

One of the most important and basic priorities of a municipality is to collect all its revenue as budgeted for, failure to collect the revenue will undermine the municipality's ability to deliver services. The SDBIP contains the monthly projections of revenue to be collected per source for the 2023/24 financial year. The reason for the inclusion of this component of the SDBIP is to ensure that the municipality monitors revenue collected during the quarter as all expenditure to be incurred in terms of the approved Budget must be financed from realistically anticipated revenues to be collected.

The Accounting Officer must monitor the actual revenues received against those projected in the SDBIP and submit explanations of any remedial action to be taken to ensure that projected revenue and expenditure remain within the municipality's approved Budget. This type of information requires the municipality to take urgent remedial steps to ensure it improves on its revenue-collection capacity if it wants to maintain its levels of service delivery and expenditure. The revenue for the financial year 2023/24 is indicated below as follows:

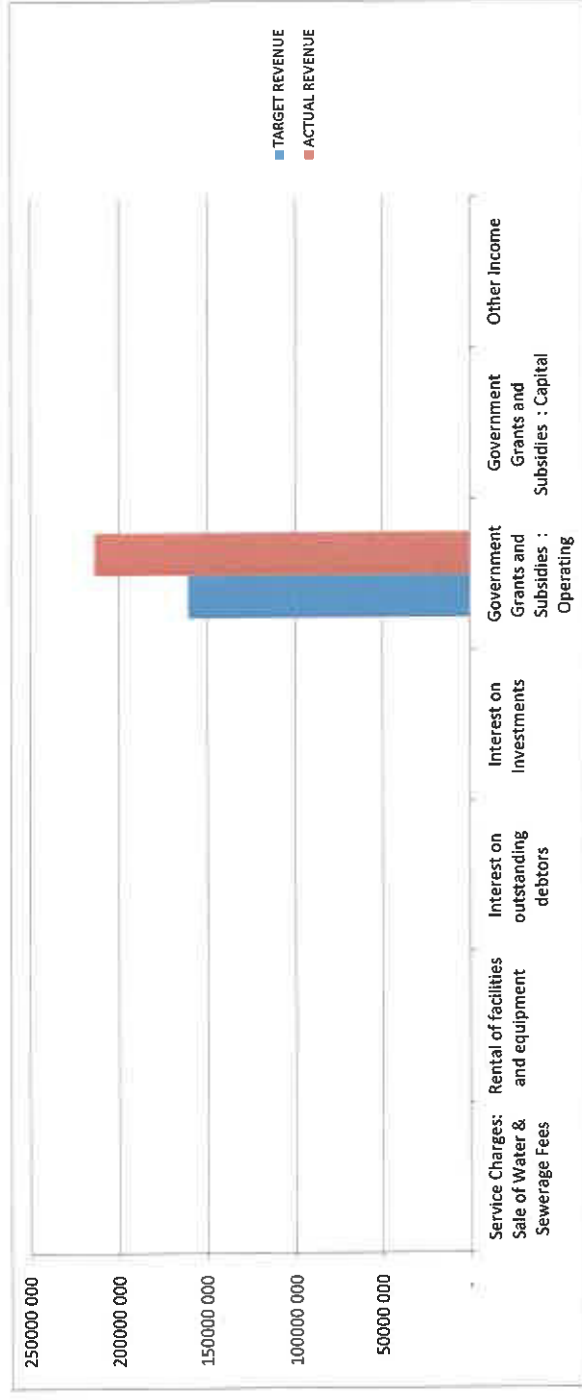
### **Monthly projections of total Revenue per Source**

The municipality will ensure that it has instituted measures to achieve monthly revenue targets for each revenue source. In order to ensure realistic revenue projections and ultimately balanced budgets, the Zululand District Municipality has to have comprehensive, coherent revenue policies that take into account appropriate service delivery levels, standards, ability to pay and collection efforts.

**Monthly projections of Revenue by Source of  
Zululand District Municipality for the Quarter  
ended 31 December 2023**

Monthly Projections of Revenue by Source									
Revenue by Source									
	OCTOBER		NOVEMBER		DECEMBER		Totals for Q 2		
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Variance
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 294 333	5 462 832	4 294 333	-2 308	4 294 333	5 016 974	12 883 000	10 477 498	2 405 502
Service charges - sanitation revenue	1 367 167	1 258 057	1 367 167	106 839	1 367 167	1 288 019	4 101 500	2 652 915	1 448 585
Sale of Goods and Rendering of Services	83 375	191 330	83 375	151 900	83 375	-	250 125	343 230	-93 105
Interest earned - outstanding debtors/ Receivables	43 417	35 358	43 417	235 867	43 417	53 342	130 250	324 568	-194 318
Interest earned - external investments( Current & Non Asset)	250 000	2 843 166	250 000	171 625	250 000	267 921	750 000	3 282 712	-2 532 712
Rental from Fixed Assets	41 667	35 704	41 667	-	41 667	35 704	125 000	71 409	53 591
Licences and permits	5 000	9 271	5 000	13 756	5 000	3 595	15 000	26 622	-11 622
Other revenue/ Operational Revenue	30 750	8 434	30 750	43 516	30 750	-3	92 250	51 947	40 303
Fines , penalties and forfeits	83 333	21 022	83 333	3 994	83 333	12 676	250 000	37 692	212 308
Transfers and subsidies - Operational	53 654 917	127 873	53 654 917	3 339 037	53 654 917	210 557 000	160 964 750	214 023 910	-53 059 160
Gains/Losses	-	-	-	-	-	-	-	-	-
TOTALS	59 853 958	9 993 048	59 853 958	4 064 225	59 853 958	217 235 229	179 561 875	231 292 502	-51 730 627

**Q1 Chart - Monthly Projections of Revenue by Source**



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### **3 MONTHLY PROJECTIONS OF EXPENDITURE PER SOURCE**

The monthly projections of expenditure per source is not included in terms of circular No 13 of the MFMA, but we as Zululand District Municipality have decided to add this component in order to see the movement of expenditure per source on monthly basis to be able to respond promptly and to initiate any remedial steps when necessary.

**Monthly Projections of Expenditure by Source of  
Zululand District Municipality for the Quarter ended 31 December 2023**

Monthly Projections of Expenditure by Source									
Expenditure by Source		OCTOBER		NOVEMBER		DECEMBER		Totals for Q_1	
		Target	Actual	Target	Actual	Target	Actual	Target	Actual
<b>Operating Expenditure</b>									
Employee related costs		24 227 346	24 804 442	24 227 346	24 157 721	24 227 346	25 867 199	74 829 363	-2 147 326
Remuneration of councillors		790 494	761 242	790 494	749 639	790 494	1 183 364	2 694 245	-322 763
Inventory consumed		3 510 833	70 791	3 510 833	2 670 981	3 510 833	866 524	10 532 500	6 924 204
Debt impairment		833 334	-	833 334	-	833 334	-	2 500 001	2 500 001
Depreciation & asset impairment		7 500 000	6 666 667	7 500 000	-26 666 668	7 500 000	33 180 529	13 180 527	9 319 474
Interest		83 333	-	83 333	52 414	83 333	-	250 000	197 586
Contracted services		10 726 614	16 763 916	10 726 614	10 473 651	10 726 614	55 847 711	83 085 278	-50 905 436
Transfers and subsidies		500 000	1 958 439	500 000	-	500 000	165 000	2 123 439	-623 439
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		12 003 224	12 785 622	12 003 224	28 871 331	12 003 224	18 106 202	36 009 671	-
<b>Total Operating Expenditure</b>		<b>60 175 178</b>	<b>63 811 119</b>	<b>60 175 178</b>	<b>38 309 069</b>	<b>60 175 178</b>	<b>135 216 530</b>	<b>180 525 534</b>	<b>-35 057 700</b>
<b>Capital Expenditure</b>									
Total asset from own funds		241 667	-	241 667	553 501	241 667	29 000	725 000	142 499
Total asset from grants & subsidies		58 380 652	113 513 853	58 380 652	90 209 942	58 380 652	101 071 850	175 141 957	-129 653 688
Borrowing		7 246 377	-	7 246 377	-	7 246 377	-	21 739 131	21 739 131
<b>Total Operating Expenditure</b>		<b>65 868 696</b>	<b>113 513 853</b>	<b>65 868 696</b>	<b>90 763 442</b>	<b>65 868 696</b>	<b>101 100 850</b>	<b>197 606 088</b>	<b>-107 772 058</b>
<b>TOTAL EXPENDITURE</b>		<b>126 043 874</b>	<b>177 324 973</b>	<b>126 043 874</b>	<b>129 072 511</b>	<b>126 043 874</b>	<b>236 317 380</b>	<b>378 131 622</b>	<b>-142 829 758</b>



**Q1 Chart - Monthly Projections of Expenditure by Source**



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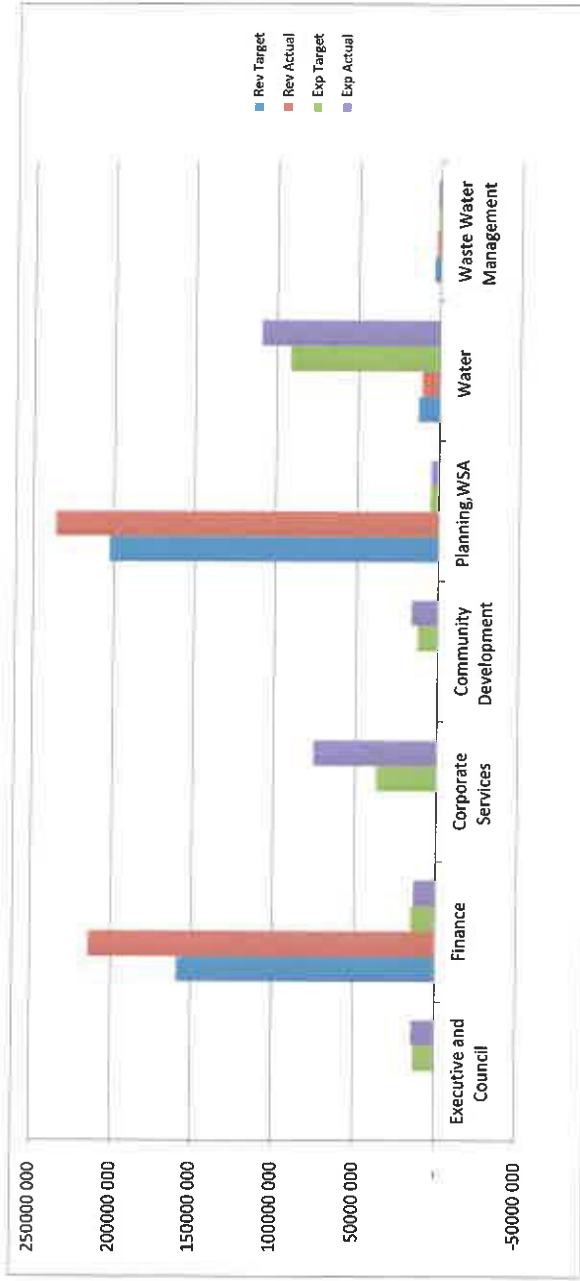
#### **4 ANNUAL PROJECTIONS OF REVENUE & EXPENDITURE PER VOTE**

It is important to view expenditure in relation to revenue used to finance it. In this context, it is easy to see when expenditure exceeds Revenue, and the necessary remedial steps can then be taken to correct this situation. Failure to monitor expenditure in relation to Revenue will seriously hamper the municipality's ability to achieve its strategic goals for the year.

### Industry Disputations for Expanded Role

### Modeling of the expansion of the

Q1 Chart - Monthly Projections of Revenue and Expenditure by Vote



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## **5 QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS OF EACH VOTE**

In terms of the SDBIP, Zululand District Municipality is required to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standards of service being provided to the community and include targets for the reductions in backlogs of basic services.

The goals and objectives set by Council as quantifiable outcomes that should be implemented by the administration over the next financial year are indicated on the sheet below.

TOP LAYER -SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) - ZULULAND DISTRICT MUNICIPAL

KPI NO.	PROGRAM DRIVER	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIVE /NON-ACCUMULATIVES	UNIT OF MEASURE	Q2 -Target 31.12.2023	Q2 Actual	Q2 Status	Reason for variance
---------	----------------	---------------------------------	----------	----------	-----------	---------------------------------	-----------------	-----------------------	-----------	-----------	---------------------

B2B PILLAR 2: BASIC SERVICE DELIVERY

KPA 1: BASIC SERVICE DELIVERY= 04 indicators											
1	HOD (PLANNING)		Establishing and maintaining partnerships with government and private sector to accelerate provision of universal, equitable & consistent access to the municipal services that local communities are entitled to.	Water Infrastructure Supply	Number of households within ZDM to be provided with access to water within RDP standard per quarter	Accumulative	Number	200 households within ZDM to be provided with access to water within RDP standard per quarter	283	ACHIEVED	
2	HOD (Tech)	SO 1.2.1		Bulk Water	Percentage of kilolitres produced by ZDM water treatment plants per quarter	Accumulative	Percentage	70% kilolitres produced by ZDM water treatment plants per quarter	80.33%	ACHIEVED	
3	HOD (TECH)			Water Quality Sampling	Percentage of ZDM Water determinants that pass laboratory tests per quarter	Non - Accumulative	Percentage	85% ZDM Water determinants that pass laboratory tests per quarter	100%	ACHIEVED	
4	HOD (TECH)	SO 1.1.1		Operations and Maintenance	The average time taken to fix spillages per quarter	Non - Accumulative	Hours	48hrs average time taken to fix spillages per quarter	50HRS	Not achieved	The prolong service prov time in Quarter by procurement
KPI NO.	PROGRAM DRIVER	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIVE /NON-ACCUMULATIVES	UNIT OF MEASURE	Q2 -Target 31.12.2023	Q2 Actual	Q2 Status	Reason for variance

B2B PILLAR 5: BUILDING CAPABLE LOCAL GOVERNMENT INSTITUTIONS

KPA2: LOCAL ECONOMIC & SOCIAL DEVELOPMENT = 06 indicators											
5	HOD (COMMUNITY)	SO 2.1.1	Support SMEs and create opportunities for growth	LED	Number of SMEs / Co-operatives supported annually	Non - Accumulative	Number	Due in Q4		Due in Q4	Due in Q4
6	HOD				Number of tourism	Accumulative	Number	1 tourism businesses		Due in Q4	

9	HOD (COMMUNITY)	SO 2.2.5	Supporting the vulnerable groups and long term	Reduction of poverty	Number of jobs created through the ZDM municipal EPWP initiatives including capital projects	Non - Accumulative	Number	Due in Q4	Due in Q4	Due in Q4
10	HOD (COMMUNITY)	SO 2.3.1	Regulating, monitoring, evaluating compliance of service providers to municipal health standards	Health Awareness Campaigns	Number of ZDM Municipal Health awareness campaigns held per quarter	Accumulative	Number	5 ZDM Municipal Health awareness campaigns held per quarter	5	Achieved
KPI NO.	PROGRAM DRIVER	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIVE / NON-ACCUMULATIVE	UNIT OF MEASURE	Q2 -Target 31.12.2023	Q2 Actual	Q2 Status
Reason for variance										
828 PILLAR 4: SOUND FINANCIAL MANAGEMENT										
KPA 3: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT = 04 indicators										
11	HOD (FINANCE)	SO 3.1.1	Establishing and maintaining a sound and sustainable financial management of the municipal and its entities.	Debt Collection	Percentage of Collection Rate achieved per quarter	Non - Accumulative	Percentage	60% Collection Rate achieved per quarter	53%	NOT ACHIEVED
12	HOD (FINANCE)	SO 3.1.2	Apply sound financial management practices to keep a positive cash balance, coverage and liquidity ratios	Financial; Administration	Date Report on Sec 13 of the MFMA submitted to AG	Non - Accumulative	Date	Report on Sec 13 of the MFMA submitted to AG by 31 July 2023	Due in Q1	
13	HOD (FINANCE)	SO 3.1.3	Manage, monitor existing financial systems to support accurate and credible reporting, budget monitoring and compliance	On going process	Number of Sec 52 reports submitted to Council and Provincial Treasury per quarter	Accumulative	Number	1 Sec 52 report submitted to Council and Provincial Treasury per quarter	1	Achieved
14	HOD (FINANCE)	SO 3.1.4	Refine procurement systems and processes to respond to the demand for services	Revision of the SCM policy	Number of SCM quarterly reports submitted to EXCO per quarter	Accumulative	Number	1 SCM quarterly report submitted to EXCO per quarter	1	Achieved
		Strategic Ref No.				RELATIVE	MEASURE	Target 2023	Actual	Q2 Status
						RELATIVE	MEASURE			

System issue impact in the received in December 2023 only few data the target by December 2023. The Consumer water bills and has introduced encourage services.



16	COO	SO 4.1.2	Promoting transparent and accountable governance through regular engagement and effective administration	Budget and IDP Roadshow	Number of Budget and IDP Roadshows held Bia annual	Accumulative	Number	Due in Q2 & Q4	4	1 reports tabled by the Audit Comm Chairperson to Council per quarter	Q2 Actual	Q2 Status	Reason for Variance
17	COO	SO 4.1.4	Monitoring, review and progressively improve service delivery performance through improvement of business processes and systems, performing risk management and oversight	Auditing	Number of reports tabled by the Audit Comm Chairperson to Council per quarter	Accumulative	Number				1	Completed	
	PROGRAM DRIVER	IDP Strategic Objective Ref	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIVE / NON-ACCUMULATIVE	UNIT OF MEASURE	Q2 -Target 31.12.2023	Q2 Actual		Q2 Status		

**B2B PILLAR 1: PUTTING PEOPLE FIRST**

**KPA 5: MUNICIPAL TRANSFORMATION & ORGANIZATIONAL DEVELOPMENT = 02 indicators**

18	HOD (CORP)	SO 5.1.1	Investing in a workforce to meet demand through implementing a culture of continuous learning and improvement	Employee Assistance Programme	Number of EAP health awareness campaign conducted per quarter	Accumulative	Number	1 EAP health awareness campaign conducted per quarter	1		Completed		
19	COO	SO 5.1.5	Establishing consistency and alignment between the district and local government by regular co-ordination of Relations		Number of Municipal Manager Technical IGR/DDM meetings coordinated per quarter	Accumulative	Number	1 Municipal Manager Technical IGR/DDM meeting coordinated per quarter	1		Completed		
	PROGRAM DRIVER	IDP Strategic Objective Ref	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIVE / NON-ACCUMULATIVE	UNIT OF MEASURE	Q2 -Target 31.12.2023	Q2 Actual		Q2 Status		

**Spatial Planning & Environmental Management**

**KPA 6: CROSS CUTTING INTERVENTIONS = 03 indicators**

20		SO 6.1.1	Promoting integrated human settlements development using spatial frameworks and policies	Reviewing the Municipal Spatial Development Framework	Date Spatial Development Framework approved by Council	Non - Accumulative	Date	Due in Q4		Due in Q4	Due in Q4	Due in Q4	
21	HOD (PLANNING)		Integrating human settlements development through spatial frameworks and policies	Co-ordinating and monitoring	Date Environment Framework is Management Framework is	Non - Accumulative	Date	Due in Q4		Due in Q4	Due in Q4	Due in Q4	





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**6. DETAILED CAPITAL WORKS PLAN AND WARD INFORMATION**

2022/23 APPROVED ROLL-OVER	
2023/24 Allocation (Current + Carried over)	75.62%
Certified Expenditure Year to Date	
AMOUNT LEFT TO SPEND - 2023/24	

[illegible]

ALLOCATION & COMMITMENT SUMMARY			
Financial year	2023/24	2024/25	2025/26
Total MIG Allocation	253 512 000.00	284 615 000.00	298 084 000.00
Total Committed	253 512 000.00	284 615 000.00	298 084 000.00
Total Variance	0.00	0.00	0.00

Table 2 Continued

2022/23 APPROVED ROLLOVER	
2022/24 Allocation (Current + Carried over)	
Current Expenditure Year to Date	75.52%
AMOUNT LEFT TO SPEND • 2023/24	

[illegible][illegible]



ALLOCATION & COMMITMENT SUMMARY		
Financial year	2022/23	2023/24
Total A/R Allocation	265 512 000.00	265 512 000.00
Total Commitment	265 512 000.00	265 512 000.00
Total Variance	0.00	0.00
Total Value	265 512 000.00	265 512 000.00

[illegible]

**DC26 Zululand District Municipality**  
**12 IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow**

Financial year: 2023/24  
Reporting Month: December 2023  
Compiled by: Muleki Madondo  
Verified and Approved by:

ALLOCATION & COMMITMENT SUMMARY				
Financial year	2023/24	2024/25	2025/26	
Total MIG Allocation	283 612 000.00	284 815 000.00	280 084 000.00	
Total Committed	283 612 000.00	284 815 000.00	280 084 000.00	
Total Variance	0.00	0.00	0.00	

253 612 000.00	5 DORA MLC
191 462 029.00	24 DORA MLC
52 049 371.00	
253 612 000.00	

18  
Table 1: MIGR-Related Projects[illegible]

Table 2: MIG Projects to be Ratered

[illegible]

DC26 Zululand District Municipality  
12 IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow  
Reporting Month: 2024/24  
December 2023  
Compiled by: Mthuli Madondo  
Verified and approved by: [Signature]  
Financial Director: [Signature]

Table 1: MIG Registered Projects

Project No.	Project Title (as per MIG form)	Actual Project Cost	Approved MIG Funding (incl. JGPA)	Actual Project Status	Provincial Reference Number	Project Title (as per MIG form)	Actual Project Cost	Approved MIG Funding (incl. JGPA)	Actual Project Status	Provincial Reference Number
DC26	Water Supply	10 645 323.73	10 645 323.73	Completed	2024/24	Water Supply	10 645 323.73	10 645 323.73	Completed	2024/24
DC26	Water Supply	88 045 028.65	88 045 028.65	Completed	2024/24	Water Supply	88 045 028.65	88 045 028.65	Completed	2024/24
DC26	Water Supply	74 785 987.00	74 785 987.00	Completed	2024/24	Water Supply	74 785 987.00	74 785 987.00	Completed	2024/24
DC26	Water Supply	187 576 800.00	187 576 800.00	Completed	2024/24	Water Supply	187 576 800.00	187 576 800.00	Completed	2024/24
DC26	Water Supply	26 673 733.70	26 673 733.70	Completed	2024/24	Water Supply	26 673 733.70	26 673 733.70	Completed	2024/24
DC26	Water Supply	26 443 302.00	26 443 302.00	Completed	2024/24	Water Supply	26 443 302.00	26 443 302.00	Completed	2024/24
DC26	Water Supply	865 847 000.00	865 847 000.00	Completed	2024/24	Water Supply	865 847 000.00	865 847 000.00	Completed	2024/24
DC26	Water Supply	310 103 565.61	310 103 565.61	Completed	2024/24	Water Supply	310 103 565.61	310 103 565.61	Completed	2024/24
DC26	Water Supply	122 054 200.00	122 054 200.00	Completed	2024/24	Water Supply	122 054 200.00	122 054 200.00	Completed	2024/24
DC26	Water Supply	148 000 826.34	148 000 826.34	Completed	2024/24	Water Supply	148 000 826.34	148 000 826.34	Completed	2024/24
DC26	Water Supply	218 965 972.50	218 965 972.50	Completed	2024/24	Water Supply	218 965 972.50	218 965 972.50	Completed	2024/24
DC26	Water Supply	447 768 410.25	447 768 410.25	Completed	2024/24	Water Supply	447 768 410.25	447 768 410.25	Completed	2024/24
DC26	Water Supply	290 054 000.36	290 054 000.36	Completed	2024/24	Water Supply	290 054 000.36	290 054 000.36	Completed	2024/24
DC26	Water Supply	12 819 000.00	12 819 000.00	Completed	2024/24	Water Supply	12 819 000.00	12 819 000.00	Completed	2024/24
DC26	Water Supply	500 556 519.05	500 556 519.05	Completed	2024/24	Water Supply	500 556 519.05	500 556 519.05	Completed	2024/24
DC26	Water Supply	159 054 000.00	159 054 000.00	Completed	2024/24	Water Supply	159 054 000.00	159 054 000.00	Completed	2024/24
DC26	Water Supply	58 031 353.00	58 031 353.00	Completed	2024/24	Water Supply	58 031 353.00	58 031 353.00	Completed	2024/24
DC26	Water Supply	159 279 845.70	159 279 845.70	Completed	2024/24	Water Supply	159 279 845.70	159 279 845.70	Completed	2024/24
DC26	Water Supply	0.00	0.00	Completed	2024/24	Water Supply	0.00	0.00	Completed	2024/24

Agent	Provincial Reference Number	Project Title (as per MIG form)	Actual Project Status	Approved MIG Funding (incl. JGPA)	Actual Project Cost	Planned Schedule (Balance of Improved MIG Funding)	Actual Schedule (Balance of Improved MIG Funding)	Actual Previous Year MIG Expenditure	Actual Project Status	Approved MIG Funding (incl. JGPA)	Actual Project Cost	Planned Schedule (Balance of Improved MIG Funding)	Actual Schedule (Balance of Improved MIG Funding)	Actual Previous Year MIG Expenditure
DC26	2024/24	Water Supply	Completed	10 645 323.73	10 645 323.73	0.00	0.00	0.00	Completed	10 645 323.73	10 645 323.73	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	88 045 028.65	88 045 028.65	0.00	0.00	0.00	Completed	88 045 028.65	88 045 028.65	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	74 785 987.00	74 785 987.00	0.00	0.00	0.00	Completed	74 785 987.00	74 785 987.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	187 576 800.00	187 576 800.00	0.00	0.00	0.00	Completed	187 576 800.00	187 576 800.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	26 673 733.70	26 673 733.70	0.00	0.00	0.00	Completed	26 673 733.70	26 673 733.70	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	26 443 302.00	26 443 302.00	0.00	0.00	0.00	Completed	26 443 302.00	26 443 302.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	865 847 000.00	865 847 000.00	0.00	0.00	0.00	Completed	865 847 000.00	865 847 000.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	310 103 565.61	310 103 565.61	0.00	0.00	0.00	Completed	310 103 565.61	310 103 565.61	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	122 054 200.00	122 054 200.00	0.00	0.00	0.00	Completed	122 054 200.00	122 054 200.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	148 000 826.34	148 000 826.34	0.00	0.00	0.00	Completed	148 000 826.34	148 000 826.34	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	218 965 972.50	218 965 972.50	0.00	0.00	0.00	Completed	218 965 972.50	218 965 972.50	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	447 768 410.25	447 768 410.25	0.00	0.00	0.00	Completed	447 768 410.25	447 768 410.25	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	290 054 000.36	290 054 000.36	0.00	0.00	0.00	Completed	290 054 000.36	290 054 000.36	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	12 819 000.00	12 819 000.00	0.00	0.00	0.00	Completed	12 819 000.00	12 819 000.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	500 556 519.05	500 556 519.05	0.00	0.00	0.00	Completed	500 556 519.05	500 556 519.05	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	159 054 000.00	159 054 000.00	0.00	0.00	0.00	Completed	159 054 000.00	159 054 000.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	58 031 353.00	58 031 353.00	0.00	0.00	0.00	Completed	58 031 353.00	58 031 353.00	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	159 279 845.70	159 279 845.70	0.00	0.00	0.00	Completed	159 279 845.70	159 279 845.70	0.00	0.00	0.00
DC26	2024/24	Water Supply	Completed	0.00	0.00	0.00	0.00	0.00	Completed	0.00	0.00	0.00	0.00	0.00

MONTHLY MIG TRANSFER PAYMENT (RMB/ANNUAL)



DC26	Zutoland District Municipality
12	IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow
	Financial year: 2023/24
	Reporting Month: December 2023
	Compiled by: Mthabeki Mardondo
	Verified and Approved by: _____
	Technical Director? Yes

	ALLOCATION & COMMITMENT SUMMARY		
Financial year	2023/24	2024/25	2026/26
Total M&P Allocation	293 875 000.00	284 616 000.00	268 064 000.00
Total Committed	263 875 000.00	264 916 000.00	266 064 000.00
Total Variance	0.00	0.00	0.00
4-Block 2 Counting	0.00	29 201 633.12	36 871 676.48

[illegible][illegible]



ALLOCATION & COMMITMENT SUMMARY				
Financial year	2023/24	2024/25	2025/26	2026/27
Total MIG Allocation	263 512 000.00	264 615 000.00	264 615 000.00	264 615 000.00
Total Committed	263 512 000.00	264 615 000.00	264 615 000.00	264 615 000.00
Total variance	0.00	0.00	0.00	0.00
Table 2 Committed	0.00	26 221 633.53	56 677 976.40	

DC26 Zululand District Municipality  
12 IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow

[illegible]

	ALLOCATION & COMMITMENT SUMMARY			
Financial year	2023/24	2024/25	2025/26	
Total MIG Allocation	253 512 000.00	254 016 000.00	248 004 000.00	
Total Committed	253 512 000.00	254 016 000.00	248 004 000.00	
Total Variance	0.00	0.00	0.00	
Table 2 Continued	0.00	26 221 933.52	25 877 875.48	

Table 1: MIG - Planned Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Agent	Proposed Reference Number	Project Title (see per MIG / form)	Actual Project Status	Approved MIG Funding (MIG + AFM)	Actual Project Cost (Exclude sum + fees)	Potential Savings (Savings of approved MIG Funding available)	Total Previous Years MIG Expenditure	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50	2050/51	2051/52	2052/53	2053/54	2054/55	2055/56	2056/57	2057/58	2058/59	2059/60	2060/61	2061/62	2062/63	2063/64	2064/65	2065/66	2066/67	2067/68	2068/69	2069/70	2070/71	2071/72	2072/73	2073/74	2074/75	2075/76	2076/77	2077/78	2078/79	2079/80	2080/81	2081/82	2082/83	2083/84	2084/85	2085/86	2086/87	2087/88	2088/89	2089/90	2090/91	2091/92	2092/93	2093/94	2094/95	2095/96	2096/97	2097/98	2098/99	2099/00	2100/01	2101/02	2102/03	2103/04	2104/05	2105/06	2106/07	2107/08	2108/09	2109/10	2110/11	2111/12	2112/13	2113/14	2114/15	2115/16	2116/17	2117/18	2118/19	2119/20	2120/21	2121/22	2122/23	2123/24	2124/25	2125/26	2126/27	2127/28	2128/29	2129/30	2130/31	2131/32	2132/33	2133/34	2134/35	2135/36	2136/37	2137/38	2138/39	2139/40	2140/41	2141/42	2142/43	2143/44	2144/45	2145/46	2146/47	2147/48	2148/49	2149/50	2150/51	2151/52	2152/53	2153/54	2154/55	2155/56	2156/57	2157/58	2158/59	2159/60	2160/61	2161/62	2162/63	2163/64	2164/65	2165/66	2166/67	2167/68	2168/69	2169/70	2170/71	2171/72	2172/73	2173/74	2174/75	2175/76	2176/77	2177/78	2178/79	2179/80	2180/81	2181/82	2182/83	2183/84	2184/85	2185/86	2186/87	2187/88	2188/89	2189/90	2190/91	2191/92	2192/93	2193/94	2194/95	2195/96	2196/97	2197/98	2198/99	2199/00	2200/01	2201/02	2202/03	2203/04	2204/05	2205/06	2206/07	2207/08	2208/09	2209/10	2210/11	2211/12	2212/13	2213/14	2214/15	2215/16	2216/17	2217/18	2218/19	2219/20	2220/21	2221/22	2222/23	2223/24	2224/25	2225/26	2226/27	2227/28	2228/29	2229/30	2230/31	2231/32	2232/33	2233/34	2234/35	2235/36	2236/37	2237/38	2238/39	2239/40	2240/41	2241/42	2242/43	2243/44	2244/45	2245/46	2246/47	2247/48	2248/49	2249/50	2250/51	2251/52	2252/53	2253/54	2254/55	2255/56	2256/57	2257/58	2258/59	2259/60	2260/61	2261/62	2262/63	2263/64	2264/65	2265/66	2266/67	2267/68	2268/69	2269/70	2270/71	2271/72	2272/73	2273/74	2274/75	2275/76	2276/77	2277/78	2278/79	2279/80	2280/81	2281/82	2282/83	2283/84	2284/85	2285/86	2286/87	2287/88	2288/89	2289/90	2290/91	2291/92	2292/93	2293/94	2294/95	2295/96	2296/97	2297/98	2298/99	2299/00	2300/01	2301/02	2302/03	2303/04	2304/05	2305/06	2306/07	2307/08	2308/09	2309/10	2310/11	2311/12	2312/13	2313/14	2314/15	2315/16	2316/17	2317/18	2318/19	2319/20	2320/21	2321/22	2322/23	2323/24	2324/25	2325/26	2326/27	2327/28	2328/29	2329/30	2330/31	2331/32	2332/33	2333/34	2334/35	2335/36	2336/37	2337/38	2338/39	2339/40	2340/41	2341/42	2342/43	2343/44	2344/45	2345/46	2346/47	2347/48	2348/49	2349/50	2350/51	2351/52	2352/53	2353/54	2354/55	2355/56	2356/57	2357/58	2358/59	2359/60	2360/61	2361/62	2362/63	2363/64	2364/65	2365/66	2366/67	2367/68	2368/69	2369/70	2370/71	2371/72	2372/73	2373/74	2374/75	2375/76	2376/77	2377/78	2378/79	2379/80	2380/81	2381/82	2382/83	2383/84	2384/85	2385/86	2386/87	2387/88	2388/89	2389/90	2390/91	2391/92	2392/93	2393/94	2394/95	2395/96	2396/97	2397/98	2398/99	2399/00	2400/01	2401/02	2402/03	2403/04	2404/05	2405/06	2406/07	2407/08	2408/09	2409/10	2410/11	2411/12	2412/13	2413/14	2414/15	2415/16	2416/17	2417/18	2418/19	2419/20	2420/21	2421/22	2422/23	2423/24	2424/25	2425/26	2426/27	2427/28	2428/29	2429/30	2430/31	2431/32	2432/33	2433/34	2434/35	2435/36	2436/37	2437/38	2438/39	2439/40	2440/41	2441/42	2442/43	2443/44	2444/45	2445/46	2446/47	2447/48	2448/49	2449/50	2450/51	2451/52	2452/53	2453/54	2454/55	2455/56	2456/57	2457/58	2458/59	2459/60	2460/61	2461/62	2462/63	2463/64	2464/65	2465/66	2466/67	2467/68	2468/69	2469/70	2470/71	2471/72	2472/73	2473/74	2474/75	2475/76	2476/77	2477/78	2478/79	2479/80	2480/81	2481/82	2482/83	2483/84	2484/85	2485/86	2486/87	2487/88	2488/89	2489/90	2490/91	2491/92	2492/93	2493/94	2494/95	2495/96	2496/97	2497/98	2498/99	2499/00	2500/01	2501/02	2502/03	2503/04	2504/05	2505/06	2506/07	2507/08	2508/09	2509/10	2510/11	2511/12	2512/13	2513/14	2514/15	2515/16	2516/17	2517/18	2518/19	2519/20	2520/21	2521/22	2522/23	2523/24	2524/25	2525/26	2526/27	2527/28	2528/29	2529/30	2530/31	2531/32	2532/33	2533/34	2534/35	2535/36	2536/37	2537/38	2538/39	2539/40	2540/41	2541/42	2542/43	2543/44	2544/45	2545/46	2546/47	2547/48	2548/49	2549/50	2550/51	2551/52	2552/53	2553/54	2554/55	2555/56	2556/57	2557/58	2558/59	2559/60	2560/61	2561/62	2562/63	2563/64	2564/65	2565/66	2566/67	2567/68	2568/69	2569/70	2570/71	2571/72	2572/73	2573/74	2574/75	2575/76	2576/77	2577/78	2578/79	2579/80	2580/81	2581/82	2582/83	2583/84	2584/85	2585/86	2586/87	2587/88	2588/89	2589/90	2590/91	2591/92	2592/93	2593/94	2594/95	2595/96	2596/97	2597/98	2598/99	2599/00	2600/01	2601/02	2602/03	2603/04	2604/05	2605/06	2606/07	2607/08	2608/09	2609/10	2610/11	2611/12	2612/13	2613/14	2614/15	2615/16	2616/17	2617/18	2618/19	2619/20	2620/21	2621/22	2622/23	2623/24	2624/25	2625/26	2626/27	2627/28	2628/29	2629/30	2630/31	2631/32	2632/33	2633/34	2634/35	2635/36	2636/37	2637/38	2638/39	2639/40	2640/41	2641/42	2642/43	2643/44	2644/45	2645/46	2646/47	2647/48	2648/49	2649/50	2650/51	2651/52	2652/53	2653/54	2654/55	2655/56	2656/57	2657/58	2658/59	2659/60	2660/61	2661/62	2662/63	2663/64	2664/65	2665/66	2666/67	2667/68	2668/69	2669/70	2670/71	2671/72	2672/73	2673/74	2674/75	2675/76	2676/77	2677/78	2678/79	2679/80	2680/81	2681/82	2682/83	2683/84	2684/85	2685/86	2686/87	2687/88	2688/89	2689/90	2690/91	2691/92	2692/93	2693/94	2694/95	2695/96	2696/97	2697/98	2698/99	2699/00	2700/01	2701/02	2702/03	2703/04	2704/05	2705/06	2706/07	2707/08	2708/09	2709/10	2710/11	2711/12	2712/13	2713/14	2714/15	2715/16	2716/17	2717/18	2718/19	2719/20	2720/21	2721/22	2722/23	2723/24	2724/25	2725/26	2726/27	2727/28	2728/29	2729/30	2730/31	2731/32	2732/33	2733/34	2734/35	2735/36	2736/37	2737/38	2738/39	2739/40	2740/41	2741/42	2742/43	2743/44	2744/45	2745/46	2746/47	2747/48	2748/49	2749/50	2750/51	2751/52	2752/53	2753/54	2754/55	2755/56	2756/57	2757/58	2758/59	2759/60	2760/61	2761/62	2762/63	2763/64	2764/65	2765/66	2766/67	2767/68	2768/69	2769/70	2770/71	2771/72	2772/73	2773/74	2774/75	2775/76	2776/77	2777/78	2778/79	2779/80	2780/81	2781/82	2782/83	2783/84	2784/85	2785/86	2786/87	2787/88	2788/89	2789/90	2790/91	2791/92	2792/93	2793/94	2794/95	2795/96	2796/97	2797/98	2798/99	2799/00	2800/01	2801/02	2802/03	2803/04	2804/05	2805/06	2806/07	2807/08	2808/09	2809/10	2810/11	2811/12	2812/13	2813/14	2814/15	2815/16	2816/17	2817/18	2818/19	2819/20	2820/21	2821/22	2822/23	2823/24	2824/25	2825/26	2826/27	2827/28	2828/29	2829/30	2830/31	2831/32	2832/33	2833/34	2834/35	2835/36	2836/37	2837/38	2838/39	2839/40	2840/41	2841/42	2842/43	2843/44	2844/45	2845/46	2846/47	2847/48	2848/49	2849/50	2850/51	2851/52	2852/53	2853/54	2854/55	2855/56	2856/57	2857/58	2858/59	2859/60	2860/61	2861/62	2862/63	2863/64	2864/65	2865/66	2866/67	2867/68	2868/69	2869/70	2870/71	2871/72	2872/73	2873/74	2874/75	2875/76	2876/77	2877/78	2878/79	2879/80	2880/81	2881/82	2882/83	2883/84	2884/85	2885/86	2886/87	2887/88	2888/89	2889/90	2890/91	2891/92	2892/93	2893/94	2894/95	2895/96	2896/97	2897/98	2898/99	2899/00	2900/01	2901/02	2902/03	2903/04	2904/05	2905/06	2906/07	2907/08	2908/09	2909/10	2910/11	2911/12	2912/13	2913/14	2914/15	2915/16	2916/17	2917/18	2918/19	2919/20	2920/21	2921/22	2922/23	2923/24	2924/25	2925/26	2926/27	2927/28	2928/29	2929/30	2930/31	2931/32	2932/33	2933/34	2934/35	2935/36	2936/37	2937/38	2938/39	2939/40	2940/41	2941/42	2942/43	2943/44	2944/45	2945/46	2946/47	2947/48	2948/49	2949/50	2950/51	2951/52	2952/53	2953/54	2954/55	2955/56	2956/57	2957/58	2958/59	2959/60	2960/61	2961/62	2962/63	2963/64	2964/65	2965/66	2966/67	2967/68	2968/69	2969/70	2970/71	2971/72	2972/73	2973/74	2974/75	2975/76	2976/77	2977/78	2978/79	2979/80	2980/81	2981/82	2982/83	2983/84	2984/85	2985/86	2986/87	2987/88	2988/89	2989/90	2990/91	2991/92	2992/93	2993/94	2994/95	2995/96	2996/97	2997/98	2998/99	2999/00	3000/01	3001/02	3002/03	3003/04	3004/05	3005/06	3006/07	3007/08	3008/09	3009/10	3010/11	3011/12	3012/13	3013/14	3014/15	3015/16	3016/17	3017/18	3018/19	3019/20	3020/21	3021/22	3022/23	3023/24	3024/25	3025/26	3026/27	3027/28	3028/29	3029/30	3030/31	3031/32	3032/33	3033/34	3034/35	3035/36	3036/37	3037

MUNICIPALITY	CUMULATIVE CERTIFIED E	ENDOWMENT (%)
Alameda	0.00	0.00
Alameda County	0.00	0.00
Alameda County Board of Supervisors	0.00	0.00
Alameda County Office of the Assessor-Recorder	0.00	0.00
Alameda County Office of the Auditor-Controller	0.00	0.00
Alameda County Office of the Clerk	0.00	0.00
Alameda County Office of the Treasurer	0.00	0.00
Alameda County Office of the Sheriff	0.00	0.00
Alameda County Office of the District Attorney	0.00	0.00
Alameda County Office of the Superior Court	0.00	0.00
Alameda County Office of the County Administration Center	0.00	0.00
Alameda County Office of the County Executive	0.00	0.00
Alameda County Office of the County Board of Directors	0.00	0.00
Alameda County Office of the County Board of Education	0.00	0.00
Alameda County Office of the County Board of Health	0.00	0.00
Alameda County Office of the County Board of Social Services	0.00	0.00
Alameda County Office of the County Board of Public Works	0.00	0.00
Alameda County Office of the County Board of Fire Protection	0.00	0.00
Alameda County Office of the County Board of Police	0.00	0.00
Alameda County Office of the County Board of Parks and Recreation	0.00	0.00
Alameda County Office of the County Board of Library	0.00	0.00
Alameda County Office of the County Board of Arts and Cultural Affairs	0.00	0.00
Alameda County Office of the County Board of Planning and Development	0.00	0.00
Alameda County Office of the County Board of Transportation	0.00	0.00
Alameda County Office of the County Board of Housing and Community Development	0.00	0.00
Alameda County Office of the County Board of Environmental Health	0.00	0.00
Alameda County Office of the County Board of Economic Development	0.00	0.00
Alameda County Office of the County Board of Information Technology	0.00	0.00
Alameda County Office of the County Board of Telecommunications	0.00	0.00
Alameda County Office of the County Board of Energy	0.00	0.00
Alameda County Office of the County Board of Natural Resources	0.00	0.00
Alameda County Office of the County Board of Agriculture	0.00	0.00
Alameda County Office of the County Board of Forestry	0.00	0.00
Alameda County Office of the County Board of Fisheries	0.00	0.00
Alameda County Office of the County Board of Wildlife	0.00	0.00
Alameda County Office of the County Board of Conservation	0.00	0.00
Alameda County Office of the County Board of Land Management	0.00	0.00
Alameda County Office of the County Board of Geology	0.00	0.00
Alameda County Office of the County Board of Seismicity	0.00	0.00
Alameda County Office of the County Board of Air Quality	0.00	0.00
Alameda County Office of the County Board of Climate Change	0.00	0.00
Alameda County Office of the County Board of Global Warming	0.00	0.00
Alameda County Office of the County Board of Sustainable Development	0.00	0.00
Alameda County Office of the County Board of Green Building	0.00	0.00
Alameda County Office of the County Board of Smart Growth	0.00	0.00
Alameda County Office of the County Board of Transit-Oriented Development	0.00	0.00
Alameda County Office of the County Board of Urban Design	0.00	0.00
Alameda County Office of the County Board of Historic Preservation	0.00	0.00
Alameda County Office of the County Board of Archaeology	0.00	0.00
Alameda County Office of the County Board of Anthropology	0.00	0.00
Alameda County Office of the County Board of History	0.00	0.00
Alameda County Office of the County Board of Museum	0.00	0.00
Alameda County Office of the County Board of Archives	0.00	0.00
Alameda County Office of the County Board of Library	0.00	0.00
Alameda County Office of the County Board of Information Technology	0.00	0.00
Alameda County Office of the County Board of Telecommunications	0.00	0.00
Alameda County Office of the County Board of Energy	0.00	0.00
Alameda County Office of the County Board of Natural Resources	0.00	0.00
Alameda County Office of the County Board of Agriculture	0.00	0.00
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Alameda County Office of the County Board of Historic Preservation	0.00	0.00
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Alameda County Office of the County Board of Anthropology	0.00	0.00
Alameda County Office of the County Board of History	0.00	0.00
Alameda County Office of the County Board of Museum	0.00	0.00
Alameda County Office of the County Board of Archives	0.00	0.00
Alameda County Office of the County Board of Library	0.00	0.00
Alameda County Office of the County Board of Information Technology	0.00	0.00
Alameda County Office of the County Board of Telecommunications	0.00	0.00
Alameda County Office of the County Board of Energy	0.00	0.00
Alameda County Office of the County Board of Natural Resources	0.00	0.00
Alameda County Office of the County Board of Agriculture	0.00	0.00
Alameda County Office of the County Board of Forestry	0.00	0.00
Alameda County Office of the County Board of Fisheries	0.00	0.00
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Alameda County Office of the County Board of Conservation	0.00	0.00
Alameda County Office of the County Board of Land Management	0.00	0.00
Alameda County Office of the County Board of Geology	0.00	0.00
Alameda County Office of the County Board of Seismicity	0.00	0.00
Alameda County Office of the County Board of Air Quality	0.00	0.00
Alameda County Office of the County Board of Climate Change	0.00	0.00
Alameda County Office of the County Board of Global Warming	0.00	0.00
Alameda County Office of the County Board of Sustainable Development	0.00	0.00
Alameda County Office of the County Board of Green Building	0.00	0.00
Alameda County Office of the County Board of Smart Growth	0.00	0.00
Alameda County Office of the County Board of Transit-Oriented Development	0.00	0.00
Alameda County Office of the County Board of Urban Design	0.00	0.00
Alameda County Office of the County Board of Historic Preservation	0.00	0.00
Alameda County Office of the County Board of Archaeology		

[illegible]



Project Name	Project Number	Project Description	Project Status	Project Manager	Project Start Date	Project End Date	Project Budget	Project Actual Cost	Project Variance	Project Risk	Project Impact
Project A	1001	Project A Description	Completed	John Doe	2023-01-01	2023-03-31	\$100,000	\$95,000	\$5,000	Low	High
Project B	1002	Project B Description	In Progress	Jane Smith	2023-04-01	2023-06-30	\$200,000	\$180,000	\$20,000	Medium	Medium
Project C	1003	Project C Description	On Hold	Mike Johnson	2023-07-01	2023-09-30	\$150,000	\$150,000	\$0	High	Low
Project D	1004	Project D Description	Completed	Sarah Lee	2023-10-01	2023-12-31	\$80,000	\$78,000	\$2,000	Low	High
Project E	1005	Project E Description	In Progress	David Kim	2024-01-01	2024-03-31	\$120,000	\$110,000	\$10,000	Medium	Medium
Project F	1006	Project F Description	On Hold	Emily White	2024-04-01	2024-06-30	\$90,000	\$90,000	\$0	High	Low
Project G	1007	Project G Description	Completed	Chris Brown	2024-07-01	2024-09-30	\$110,000	\$108,000	\$2,000	Low	High
Project H	1008	Project H Description	In Progress	Alex Green	2024-10-01	2024-12-31	\$130,000	\$125,000	\$5,000	Medium	Medium
Project I	1009	Project I Description	On Hold	Mia Black	2025-01-01	2025-03-31	\$70,000	\$70,000	\$0	High	Low
Project J	1010	Project J Description	Completed	Noah Grey	2025-04-01	2025-06-30	\$60,000	\$58,000	\$2,000	Low	High

**Prepared by:** \_\_\_\_\_  
**Date and Reference:** 07/08/2019  
**Page No.:** 106/106  
**Signature:** \_\_\_\_\_

Approved by \_\_\_\_\_  
 Name and Signature of the Applicant (in full)

[illegible]

Age Group	Male (%)	Female (%)
18-24	~15	~25
25-34	~20	~30
35-44	~25	~20
45-54	~30	~15
55-64	~25	~10
65-74	~15	~5
75+	~10	~15

*[Signature]*

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**APPROVAL OF THE ZULULAND DISTRICT MUNICIPALITY'S SERVICE DELIVERY  
AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED 31  
DECEMBER 2023**

The Zululand District Municipality's final SDBIP for the year ending 31 December 2023 has been reviewed and approved by the Honourable Mayor: Cllr. T.D. Buthelezi as said in S69 (3) (a) and S54 (3) of the Municipal Finance Management Act.

**Date received:**

15/01/2024

**Date Approved:**

22/01/2024

**Signature:**



## **ANNUAL REPORT**

S72(a) of the Municipal Finance Management Act require the Accounting Officer to also include the past year's annual report, and progress on resolving problems identified in the annual report.