## **ZULULAND DISTRICT MUNICIPALITY**



# MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT 31 DECEMBER 2023 MFMA S72 REPORT 2023/2024 FINANCIAL YEAR

## **TABLE OF CONTENTS:**

#### **PART 1 – IN-YEAR REPORT**

- 1.1 MAYOR'S REPORT
- 1.2 RESOLUTIONS
- 1.3 EXECUTIVE SUMMARY
- 1.4 OPERATING REVENUE PERFORMANCE
- 1.5 OPERATING EXPENDITURE PERFORMANCE
- 1.6 CAPITAL EXPENDITURE AND FUNDING
- 1.7 IN-YEAR BUDGET TABLES:
  - ➤ Table C1: Monthly Budget Statement Summary
  - ➤ Table C2: Monthly Budget Statement financial Performance (standard classification)
  - ➤ Table C3: Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
  - Table C4: Monthly Budget Statement financial performance (revenue and expenditure
  - Table C5: Monthly Budget Statement-capital expenditure by vote, standard classification and funding
  - ➤ Table C6: Monthly Budget Statement- financial position
  - ➤ Table C7: Monthly Budget Statement- Cash Flow Statement and supporting tables SC1 to SC13c

#### PART 2 – SUPPORTING DOCUMENTATION

- 2.1 DEBTORS ANALYSIS
- 2.2 CREDITORS ANALYSIS
- 2.3 INVESTMENT PORTFOLIO
- 2.4 ALLOCATION OF GRANT RECEIPTS AND EXPENDITURE
- 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS
- 2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
- 2.7 PARENT MUNICIPALITY FINANCIAL PERFORMANCE
- 2.8 MUNICIPAL ENTITY FINANCIAL PERFORMANCE
- 2.9 CAPITAL PROGRAMME PERFORMANCE
- 2.10 OTHER SUPPORTING DOCUMENTS
- 2.11 IN-YEAR REPORT OF MUNICIPAL ENTITIES
- 2.12 MUNICIPAL MANAGERS QUALITY CERTIFICATION

## **ATTACHMENTS**

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 VARIENCE %	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	APPROVED	RECIEPTS	YTD ACTUAL	VARIENCE YTD	% SPENT
AT 31 DECEMBER 2023	BUDGET			& APRROVED	
				BUDGET	
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
AMAFA		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		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%	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 bedtors, the adjustment is required
Rental from Fixed Assets	500 000.00	195 862.76	39%	lis required
Licence and permits	60 000.00	51 327.13	86%	required
Operational Revenue	369 000.00	76 076.32	21%	required
Fines, penalties and forfeits	1 000 000.00	200 473.40	20%	1000,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%	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
Contracted Services				
Security	30 000 000.00	21 714 608.00	72%	
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%	All items on contracted services needs full attention because they are
Maintance of vehicles	2 000 000.00	1 746 411.25	87%	key to service delivery and the Adjustment is recommended
Led Projects	2 000 000.00	1 958 439.39	98%	depending on the availability of funds
Operations and Maintenance( Rural Schemes)	19 800 000.00	16 800 139.91	85%	-Only two invoices have been paid to zanamanzi during the current financil year more invoices to be paid , no adjustment required.
Operations and Maintenance( Bulk )	50 000 000.00	14 674 410.38	29%	
WSDP	1 000 000.00	966 620.56	97%	
	122 082 153.00	72 316 768.17	59%	
Other Expenditure (General Expenses)				
Eskom-Municipal Services	50 000 000.00	39 077 004.00	78%	
Municipal Services (Rates, Refuse)	4 000 000.00	1 700 194.55		
Communication	1 495 000.00	1 095 937.50	73%	These are the expenses that need attention because they are key to
Wet Fuel	7 000 000.00	3 844 119.21	55%	service delivery.
Telephone	2 294 130.00	1 292 952.37		The adjustment is recommended in the below items
External Audit	3 000 000.00	2 824 998.19		Such as:
Cash Discount			0%	-Eskom-Municipal Services
Bargaining Council	2 500 000.00	2 960 306.87		- Municipal Services (Rates, Refuse)
Insurance	2 747 286.00		87%	_Wet Fuel
Traveling Claims-Councillors	1 768 000.00	1 048 775.76		-Traveling Claimd-Councillors
Traveling Claims-Employees	1 024 000.00	3 216 205.49		-Traveling Claims-Employees
Community Participation	3 150 000.00	4 344 214.89		-Fleet lease:Transport Asset, machinery and Equipment -Community Participatio <b>n</b>
Legacy Cup	8 477 289.00	10 540 984.91		Community Farticipation
Leases: Machinery & Equipment	450 000.00	242 110.31		
Opr Leases: Transport Assets(Fleet)	18 500 000.00	12 053 432.47		
opi zeasesi i ansport Assets(i icet)	10 200 000.00	12 000 102.7/	55 70	l

## **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 curent liabilities	352 992 453	531 797 562	151%
Total non current liabilities	128 340 000	144 688 738	113%
TOTAL COMMUNITY WEALTH/ EQUITY	5 445 411 852	5 105 761 191	93.8%

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

8% 2000		2022/23				Budget Year 2	023/24			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	icarib actuar	budget	variance	variance	Forecast
Rthousands									%	
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	323	522	500	22	4%	1 001
Agency services								-		
Interest								12		
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		120000000000000000000000000000000000000						-		
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		-	-	- 1	( <del>-</del> )	-	-	-		; <del>-</del> :
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	_	-		-	12	_		120
Discontinued Operations								-		
Total Revenue (excluding capital transfers and		730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
contributions)									<u> </u>	

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

		2022/23				Budget Yea	r 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									%	
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		_	82	-	121		Ω	_		12
Inventory consumed		51 978	42 130	43 952	867	3 885	22 275	(18 390)	-83%	43 952
Debtimpairment		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 0 0 0	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	: <del>-</del>	a <del>-</del>		-	-	<del>-</del>		-
Other Losses		309	1/2			-	2	_		-
Total Expenditure		990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195

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 considered 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 VARIENCE %	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 Subsisies (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%
Total Operating Grant Expenditure	89 974 905.73	85 821 779.74	44 987 452.87	4083432688%	91%	95%

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) - M 06 December

		2022/23				Budget Year 2	023/24		·····	
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	Tour 1D dotad.	budget	variance	variance	Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		22/02/20	-23-22-2	2012/03/20		122222	202022	-	140	20203
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		75	504	504		404	000	-	540/	504
Interest earned from Receivables Interest from Current and Non Current Assets		75 7 433	521 3 000	521 3 000	53 268	401 4 157	260 1 500	141	54%	521 3 000
Dividends		7 455	3 000	3 000	200	4 107	1 300			3 000
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					1.7			-		
Property rates								_		
Surcharges and Taxes			-	-	s=0	-	-	-		-
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								7-		
Fuel Levy								i –		
Operational Revenue								-		
Gains on disposal of Assets		2 894	-	5.	177	-	<del></del>	-		-
Other Gains		4 385	-	- 1	(=)	-	i. <del>-</del> :	, —		177
Discontinued Operations Total Revenue (excluding capital transfers and	-	730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
contributions)		730 765	710 240	700 810	211233	304 403	301 092	103 312	40 70	700 010
Expenditure By Type	1									
		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
Employee related costs			Constitution of the consti	Control Control						
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	8 <u>-</u> 28	-	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	17.5	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
•			1000000	MANAGE STATE OF THE PARTY OF TH		SIMPE	7 2 408		34 70	
Losses on Disposal of Assets		679	-	=	( <del>-</del> )	-	-	-		17
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)		250 705	904 272	774 743	92.040	470 443	206 400	_		774 742
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										
onare or our plus belicit autibulable to willionites	4	250 705	801 272	771 742	82 019	479 412	396 409			771 742
Surplus/(Deficit) attributable to municipality		350 705	001212							
•		350 705	001212							
Surplus/(Deficit) attributable to municipality		350 705	001212							

## 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 VARIENCE %	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 VARIENCE %	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%
Total Capital Expenditure	790 494 351	412 565 984	395 247 176	17 318 809	4%	77%

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 Budge	Cotate		aı⊏xpenditu	re (municip	aı vote, fun			na tunding)	- Niue Decen	nper
Vote Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Ye	ar 2023/24 YearTD			Full Year
A 100 to		Outcome	Budget	Budget	actual	YearTD actual	budget	YTD variance	YTD variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-		-	-	1				-
Vote 02 - Corporate Services	-			970	1-11	-	323	(323)	-100%	970
Vote 03 - Finance	-	1-0	250	250	,-I	-	125	(125)	-100%	250
Vote 04 - Community Development		-	<u> </u>	-		_				
Vote 05 - Planning & Wsa		-	( - C	-	_	-	_			-
Vote 06 - Technical Services		-		-	-	-		-		-
Vote 07 - Water Purification	-	-				-				
Vote 08 - Water Distribution		-	i –	-	-	-		_		
Vote 09 - Waste Water	-	, <del>-</del>		-	-		-	_		-
Vote 15 - Other			_	_	_			_		_
Total Capital Multi-year expenditure	4,7		250	1 220	, <u>-</u> ,,	-	448	(448)	-100%	1 220
Single Year expenditure appropriation	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 0 6 4	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	-	-		-	-	<u> </u>				-
Vote 07 - Water Purification		474	_		-	-	_			_
Vote 08 - Water Distribution		- 7	86 957	86 957	- 1	-	43 478	(43 478)	-100%	86 957
Vote 09 - Waste Water		-	<u> </u>	-		1 1	-	-		-
Vote 15 - Other			_		-	-	_	-		_
Total Capital single-year expenditure	4	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414
Total Capital Expenditure		497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
Capital Expenditure - Functional Classification	ļ									
Governance and administration		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 8 8 8	2 900	3 130	29	661	1 525	(864)	-57%	3 130
Internal audit										
Community and public safety		1 152	457	457	-	1 -	229	(229)	-100%	457
Community and social services		1 152	457	457	-	12	229	(229)	-100%	457
Sport and recreation								-		
Public safety								-		
Housing										
Health		-	:-:	-	_	1-1	-	-		-
Economic and environmental services		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								-		
Trading services		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Energy sources								-		
Water man agement		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859
Waste water management		-	-	-	-	-	-	-		-
Waste management								-		
Other		9	_	970	_	_	323	(323)	-100%	970
Total Capital Expenditure - Functional Classification	3	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
Funded by:										
National Government		490 152	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Provincial Government		2 7 9 7	457	1 427	-	-	552	(552)	-100%	1 427
District Municipality								-		
(Nat / Prov Departm Agencies, Households, Non-profit								_		
Transfers recognised - capital		492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 538
Borrowing	6	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 Capital Funding	1	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	APPROVED	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD VARIENCE	YTD ACTUAL
(INCLUDING VAT AS PER MFMA CIRCULAR	BUDGET				%	EXPENDITURE
NO. 58)						%
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	1	263 000	-263 000	-100%	0%
Aviation	970 000.00	=	485 000	-485 000	-100%	0%
Total Capital Grant Expenditure	806 623 000.00	470 941 376.75	402 826 500	67 629 877	17%	58%

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%**.

## 1.7IN-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

2 2	2022/23								
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands								%	
<u>Financial Performance</u>									
Property rates		-	-	i -	-	_	-		-
Service charges	54 001	67 938	67 938	6 305	32 039	33 9 6 9	(1 930)	-6%	67 93
Investment revenue	7 433	-	_	-	-	_	_		_
Transfers and subsidies - Operational	7 433	3 000	3 000	268	4 157	1 500	2 657	177%	3 00
Other own revenue	661 917	647 310	695 872	210 662	528 208	345 623	182 585	53%	
Total Revenue (excluding capital transfers and	730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 81
contributions)									
Employee costs	286 176	290 728	290 728	25 867	149 814	145 365	4 448		290 72
Remuneration of Councillors	9 276	9 486	9 486	1 183	4 965	4 743	222		9 48
Depreciation and amortisation	100 249	90 000	90 000	33 181	33 181	45 0 0 0	(11 820)		90 00
Interest	553	1 000	1 000		208	500	(292)		1 00
Inventory consumed and bulk purchases	51 978	42 130	43 947	867	3 885	22 275	(18 390)		43 94
Transfers and subsidies	4 683	6 000	4 180	165	2 173	1 686	487	29%	4 18
Other expenditure	537 668	282 758	360 854	73 954	246 150	167 678	78 472	47%	360 85
Total Expenditure	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 19
Surplus/(Deficit)	(259 797)	(3 855)	(3 3 3 8 5 )	82 019	124 029	(6 155)	0.57.555	-2115%	(33 38
Transfers and subsidies - capital (monetary	610 502	805 127	805 127	_	355 383	402 563	###	-12%	805 12
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 74
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 63
Capital transfers recognised	492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 53
Borrowing	191	86 957	86 957	_	_	43 478	(43 478)	-100%	86 95
Internally generated funds	4 803	2 900	3 140	29	669	1 562	(894)	-57%	3 14
Total sources of capital funds	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
	1								
Financial position	400 244	400 400	400 400		400.027				480 49
Total current assets	166 344	480 492	480 492		400 637				V4.55.4355
Total non current assets	4 999 838	6 247 525	6 248 735	***************************************	5 379 224				6 248 73
Total current liabilities	500 466	352 992	352 992		531 798				352 99
Total non current liabilities	44 689	128 340	128 340		144 689				128 34
Community wealth/Equity	4 707 986	5 445 412	5 445 412		5 105 761				5 445 41
Cash flows									
Net cash from (used) operating	1 830 973	993 132	993 132	603 684	1 572 969	496 566	######	-217%	993 13
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 0 0 0	(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 59
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							- 11		
Total By Income Source	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787	221 37
Creditors Age Analysis									
Total Creditors		_	_	_	_	_	_	_	_
AC 70. FA. T.									

## **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	Dof	2022/23	0-!-!!	A 4144	Manthh	Budget Year 2	,	VTD	VTD	Full V-
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1	Outcome	Buugei	Buuget	actual		buaget	vallalice	%	ruiecasi
Revenue - Functional									,,,	
Governance and administration		665 320	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 19
Executive and council		8	-	-	_	520 541	-	-	0470	0001.
Finance and administration		665 312	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 1
Internal audit		- 000 512	- 007 001	- 000 150	210 000	020 041	- 040 004	100 700	34 /0	000 1
Community and public safety		2 285	2 482	2 682	4	265	1 321	(1 056)	-80%	26
Community and social services		2 209	1 922	2 122	_	214	1 041	(827)	-79%	21
Sport and recreation		2 203	1 322	2 122	_		1041	(021)	-1370	21
Public safety		_	_	_	_	_	_	_		
0.00.000.000000		_ [	_	_	_	_	_	_		
Housing Health		76	560	560	4	51	280	(229)	-82%	5
		4 171	2 539	2 539	_		1 269		-12%	25
Economic and environmental services		4 171	2 539	2 539	_	<b>1 113</b> 1 113	1 269	(156) (156)	-12%	2.5
Planning and development		4 171	2 559	2 559	_	1113	1 209	(150)	-1270	2.0
Road transport		-	- ·	_	_	_	_	-		
Environmental protection		668 995	878 523	878 5 <b>2</b> 3	6 368	391 836	439 261	(47 425)	-11%	878 5
Trading services		006 995	0/0 323	010 323	0 308	391 636	439 201	(4/ 423)	-1170	0103
Energy sources		654.002	000.007	060.007	E 070	205 140	424.042	/4E 00.4\	440/	862 0
Water management		654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	-11%	
Waste water management		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-19%	16 4
Waste management		-	-	-	-	-	-	-		
Other	2	516	2 000	2 000	- 247.035	32	1 000	(968)	-97%	20
Total Revenue - Functional	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17%	1 571 9
Expenditure - Functional										
Governance and administration		329 433	256 489	322 014	58 165	218 975	152 626	66 348	43%	322 0
Executive and council		63 257	45 360	44 198	4 642	33 019	22 518	10 501	47%	44 1
Finance and administration		266 177	176 201	242 877	49 341	161 950	112 640	49 310	44%	242 8
Internal audit		-	34 928	34 938	4 182	24 006	17 469	6 536	37%	34 9
Community and public safety		27 553	28 878	28 634	2 453	13 279	14 415	(1 136)	-8%	28 6
Community and social services		14 564	8 257	8 555	1 061	3 960	4 236	(275)	-7%	8.5
Sport and recreation		-	7-7	-	-	-	-	-		
Public safety		-	5 887	5 887	550	3 656	2 944	712	24%	5.8
Housing		-	9-9	_	-	-	1_	-		
Health		12 989	14 734	14 192	841	5 663	7 235	(1 572)	-22%	14 1
Economic and environmental services		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 1
Planning and development		22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	-8%	30 1
Road transport		-	-	-	-	_	-	-		
Environmental protection		-	i — i	. <del></del> .;	-	_		-		
Trading services		601 261	394 049	407 169	71 247	189 400	198 942	(9 543)	-5%	407 1
Energy sources		-	-	-	-	-	-	-		
Water management		602 876	386 071	399 191	70 361	185 155	194 953	(9 799)	-5%	399 1
Waste water management		(1 616)	7 978	7 978	886	4 245	3 989	256	6%	7 9
Waste management		_	-	-	-	-	-	-		
Other		9 624	13 944	12 244	889	5 190	6 488	(1 298)	-20%	12 2
otal Expenditure - Functional	3	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 1
Surplus/ (Deficit) for the year		350 705	801 272	771 742	82 019	479 412	396 409	83 003	21%	7717

# 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 if 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		2022/23				Budget Year 2		,		<u> </u>
	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
685	Kei	Outcome	Budget	Budget	actual	rearry aveual	budget	variance	variance	Forecast
R thousands	١.								%	
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		12	_		_	_	_	_		_
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		7 -	-	-	-	-	-	1-0		-
Vote 11		12	-	_	-	-	27	_		_
Vote 12 - ,		7-	1 <del>-</del> 27	-	-	-	-	1 -		2-0
Vote 13 - ,		-		-	-	-	-	9-0		-
Vote 14 - *		7.7	₹ <del>7</del> 8	-	-7	-	-	1 - 1		(=)
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		-	-	-	-	, <del>-</del> .	<del>, -</del>	-		· <del>7</del>
Vote 11		-	-	-	-	-		1 - 1		-
Vote 12 - ,		_	-	_	_	-	-	_		_
Vote 13 - ,		3	-	-	-	-	-	1-1		-
Vote 14 - *		-	_	-	-	-	-	_		_
Vote 15 - Other		~_		-	_	_	<u> </u>	1-1		1-2
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

# 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

	2022/23 Budget Year 2023/24									
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	Tearro actuar	budget	variance	variance	Forecast
R thousands									%	
Revenue										
Exchange Revenue									į.	
Service charges - Electricity		0.000.000	-23-22-2	271/12/20		250000	2222827	-	340	
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		75	E0.4	E0.1	E2	404	260	- 144	E40/	E04
Interest earned from Receivables Interest from Current and Non Current Assets		75 7 433	521 3 000	521 3 000	53 268	401 4 157	260 1 500	141	54%	521 3 000
Dividends		7 433	3 000	3 000	200	4 157	1 300			3 000
Rent on Land								/ 25		
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					(-7			-		
Property rates								12		
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								/1 <del>.</del> 5		
Fuel Levy								-		
Operational Revenue		747447						-		
Gains on disposal of Assets		2 894	7	5	(7.0	-		· <del>-</del>		-
Other Gains		4 385	-	-	( <del>-</del>	-	1.=1	-		-
Discontinued Operations Total Revenue (excluding capital transfers and	-	730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
contributions)		130 703	710 240	700 010	217 233	304 403	301 032	100 512	40.0	700 010
Expenditure By Type										
Employee related costs		286 176	290 728	290 728	25 867	149 814	145 365	4 448	3%	290 728
1 00 1 00 00 00 00 00 00 00 00 00 00 00		DOMESTICAL PROPERTY.		9 486	1 183	4 965	4 743		5%	9 486
Remuneration of councillors		9 276	9 486	577.757.057	20.03.08820		6000000	222	370	51.50.59.50
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	, <del>-</del>	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
		679	144 009	130 933	10 100	91 200	12 400	24 020	J-4-70	100 900
Losses on Disposal of Assets			-			-	13 <del>-3</del> 3			_
Other Losses	-	309	700 400		4000-				41.00	-
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)	
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)		610 502	805 127	805 127	-	355 383	402 563	(47 180)	(0)	805 127
Surplus/(Deficit) after capital transfers & contributions		350 705	801 272	771 742	82 019	479 412	396 409	_		771 742
Income Tax		530 103	501 212		UE U 13	713 712	550 405			771142
		250 705	004.075	774 740	00.045	470.440	200 40-			334 31
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
		200.00	-012.2		02 0 70		200 100			

# 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.

		2022/23			W.			- 31	- M06 Decen	4.5		
Vote Description	Ref	Audited Original Adjusted Monthly VearTD							VID variance VID variance Full Ye			
2000		Outcome	Budget	Budget	actual	YearTD actual	budget	YTD variance	YTD variance	Forecast		
Rthousands	1								%			
Multi-Year expenditure appropriation	2											
Vote 01 - Council		): <del>-</del> .		1 - 1	-	1-1		-		-		
Vote 02 - Corporate Services		1 -	-	970	-		323	(323)	-100%	970		
Vote 03 - Finance		;: <del>-</del> :	250	250	-		125	(125)	-100%	250		
Vote 04 - Community Development		-		2 - 2	-	-	-	-		-		
Vote 05 - Planning & Wsa		_	-	-	<u></u>	-	- 2	-		_		
Vote 06 - Technical Services		, <del></del>	_	-	-		-	-		· -		
Vote 07 - Water Purification		8	_	i ; - i .	-		-	-		-		
Vote 08 - Water Distribution		-	-	_	<u>~</u>	_	_	-		_		
Vote 09 - Waste Water		-	_	-	-		-			_		
Vote 15 - Other		-	_	i - i	_	-		-		-		
Total Capital Multi-year expenditure	4,7	12	250	1 220	<u> </u>	1-1	448	(448)	-100%	1 220		
Single Year expenditure appropriation	2											
Vote 01 - Council		173		10	2	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	-	- 001	200	(200)	-100%	400		
·				457						457		
Vote 04 - Community Development		2 878	457 700 110		200 (dell an ex		229	(229)	-100%	1,000		
Vote 05 - Planning & Wsa		491 521		700 110	101 072	411 897	350 055	61 842	18%	700 110		
Vote 06 - Technical Services		474	-	7-0				-		-		
Vote 07 - Water Purification		474				-	- 40.470	- (40, 470)				
Vote 08 - Water Distribution		):-	86 957	86 957	-	i - :	43 478	(43 478)	-100%	86 957		
Vote 09 - Waste Water		-	-	-		-				-		
Vote 15 - Other		-	-	-		-		-		-		
Total Capital single-year expenditure	4	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414		
Total Capital Expenditure		497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634		
Capital Expenditure - Functional Classification												
Governance and administration		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								-				
Community and public safety		1 152	457	457	-	y <b>-</b> y	229	(229)	-100%	457		
Community and social services		1 152	457	457	-	-	229	(229)	-100%	457		
Sport and recreation								-				
Public safety								-				
Housing								-				
Health		12	_		8	22	2	_		_		
Economic and environmental services		1726	2 208	2 208	-	968	1 104	(136)	-12%	2 208		
Planning and development		1726	2 208	2 208		968	1 104	(136)	-12%	2 208		
Road transport		20	2 200	2200		300		(100)	1270	2200		
Environmental protection		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859		
Trading services		491993	7 04 039	104 039	101 0/2	410 929	392 430		376	704 039		
Energy sources		(10000000			1001000	10101111	00000000	-		2759927		
Water management		491 995	784 859	784 859	101 072	410 929	392 430	18 500	5%	784 859		
Waste water management		-	-		-	3-3	-	-		-		
Waste management		2500						-	70.72.70.00			
Other		9		970	-	-	323	(323)	-100%	970		
Total Capital Expenditure - Functional Classification	3	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634		
10 (10 miles)												
Funded by:												
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	77	-	552	(552)	-100%	1 427		
District Municipality												
(Nat / Prov Departm Agencies, Households, Non-profit								-				
Transfers recognised - capital		492 948	700 568	701 538	101 072	411 897	350 607	61 290	17%	701 538		
Borrowing	6	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 Capital Funding	l	497 942	790 424	791634	101 101	412 566	395 648	16 918	4%	791 634		

# 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

DC26 Zuldiand - Table Co Monthly Budget St	1	2022/23			ear 2023/24	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1		3	3		
<u>ASSETS</u>						
Current assets						
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	<del>-</del> a	-	6 978	=
Current portion of non-current receivables		_		-	-	<u></u> -
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
Total current assets		166 344	480 492	480 492	400 637	480 492
Non current assets						
Inv estments						
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		200000000000000000000000000000000000000				
Heritage assets		7 817		-	7 817	<del></del> .
Intangible assets		52	1	1	41	1
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	<del>-</del> s	-	i <del>-</del>	-
Other non-current assets		_	_	_	_	_
Total non current assets		4 999 838	6 247 525	6 248 735	5 379 224	6 248 735
TOTAL ASSETS		5 166 182	6 728 017	6 729 227	5 779 861	6 729 227
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		1 <del></del>	<del>-</del> 5	-	-	<del></del> -1
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	<del>-</del> -
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
Total current liabilities		500 466	352 992	352 992	531 798	352 992
Non current liabilities						
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			_=	_	_	<u>20</u> 49
Other non-current liabilities		-		_	-	<u>-</u> :
Total non current liabilities		44 689	128 340	128 340	144 689	128 340
TOTAL LIABILITIES		545 155	481 332	481 332	676 486	481 332
NET ASSETS	2	4 621 027	6 246 684	6 247 894	5 103 375	6 247 894
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4 707 986	5 445 412	5 445 412	5 105 761	5 445 412
Reserves and funds		_	_	_	_	<del>-</del>
Other			_	<u> </u>	_	
TOTAL COMMUNITY WEALTH/EQUITY	2	4 707 986	5 445 412	5 445 412	5 105 761	5 445 412

## **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)
Net Consumer Debtors R45.4 million

## 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

Total R45.4 million

## 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
Less Impairment
Net Water Debtors
R169.8 million
(141.2 million)
R27.5 million

## 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) **Net Sanitation Debtors R17.8 million** 

## 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)

Net Other Debtors R99.7 thousand

## 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 R1.8 million

## 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

Total R212.5 million

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

Gross Households debtors

Gross Business

R180.3 million

R14.8 million

(R168.9 million)

Net Household and businesses debtors

R26.2 million

## 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

Total

R23.4 million

## 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**.

Opening balanceR5 billionAdditionsR412.5 millionDepreciation(R331.1 million)Closing BalanceR5.3 billion

## 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 R41 thousand

Additions (R0) Depreciation (R0)

Closing Balance R41 thousand

## **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 R1.3 million
Payment (R0 thousand)
Closing Balance R1.3 million

## **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 R542.5 thousand Operating Lease liability Department of Water & Sanitation R62.6 million R21.7 million Leave accrued **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

Closing Balance R217.5 million

## 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 will 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

		2022/23				Budget Year 2	023/24			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YΤD	Full Year
R thousands	1	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
CASH FLOW FROM OPERATING ACTIVITIES	Ť									
Receipts										
Property rates								-		
Service charges		26 949	51 642	51 642	2 3 5 7	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 6 5 7	177%	3 000
Dividends								-		
Payments										
Suppliers and employees		(868 156)	(672 640)	(672 640)	(185 284)	(876 927)	(336 320)	540 607	-161%	(672 640)
Interest								-		
Transfers and Subsidies		-	. – .	_	_	-	-	-		:-:
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 830 973	993 132	993 132	603 684	1 572 969	496 566	*****	-217%	993 132
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		=	920	4	721	-	3 <u>-</u> 2	-		120
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
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	7-	8	#DIV/0!	-
Payments										
Repayment of borrowing		(1 090)	(10 000)	(10 000)	-	(173)	(5 000)	(4827)	97%	(10 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 091)	90 000	90 000	100 000	99 835	45 000	(54 835)	-122%	90 000
NETINCREASE/ (DECREASE) IN CASH HELD		1 333 714	293 165	293 165	602 584	1 260 238	146 582			293 165
Cash/cash equivalents at beginning:	1	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 R955 thousand Indonsa 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

TOTAL R561.2 million

# **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
Regional Bulk Infrastructure Grant
Rater services Infrastructure grant
Rural Road asset Management grant
Rater Services Infrastructure grant
Ra

### **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					,		Budge	t Year 2023/24		*			
R thou sands	NT Code	0-30 Days	31-60 Days	61-90 D ays	91-120 Days	121-150 Dys	151-180 Dys	181 Dya-1 Yr	Over1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source					-								
Trade and Other Receivables from Exchange Transactions - Water	1200	10 155	4 459	3 623	2 854	2 986	2619	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	9-1	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, fruitess and wasteful expenditure	1820									-	-		
Other	1900	23	13	22	- 11	123	714	735	3 539	5 180	5 122	_	-
Total By In come Source	2000	12 931	5 478	4 421	3 537	3 700	3952	17 572	169 787	221 377	198 549	_	167 876
2022/23 - totals only		5104582	5776596	4217068	3953594	3389302	3198631	22849967	144539896	193 030	177 931	0	1386141501/4
Debtors Age An alysis By Customer Group	in the second										Add to the desired	^	
Organs of State	2200	4 663	1 584	883	484	611	1145	3 076	13 7 17	26 163	19 033	( <del>-</del> )	1=0
Commercial	2300	1 806	542	487	337	257	235	1 439	9 756	14 859	12 023	1=0	-
Households	2400	6 462	3 349	3 051	2717	2 832	2572	13 057	145 314	180 355	167 492	:=::	1=0
Ohe	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	мт				Bu	dget Year 2023	/24				Prior year totals
R thousands	NT Code	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	for chart (same period)
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 77 9

### 2.3 INVESTMENT PORTFOLIO

### **Investments as at 31 December 2022**

DC26 Zululand - Supporting Ta	able SC5 M	onthly Budg	et Statement	- investmen	t portfolio	- M06 Decen	nber							Ø.
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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Rthousands		Yrs/Months												
Municipality														
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	-0	N/A	30 June 2024	64 000	524		40 000	104 000
ABSA CALL ACCOUNT		0	CALL ACCOUNT	YES	VARIABLE	0.089	28	N/A	30 June 2024	104 000	-		150 800	254 800
ABSA CALL ACCOUNT		0.766666667	CALL ACCOUNT	YES	VARIABLE	0.089	5/4	N/A	17 August 2023	254 800	-	(30 000)		224 800
ABSA CALL ACCOUNT		1.2	CALL ACCOUNT	YES	VARIABLE	0.089	20	N/A	30 August 2023	224 800		(20 000)		204 800
ABSA CALL ACCOUNT		1.4	CALL ACCOUNT	YES	VARIABLE	0.089	5.		08 September 2023	204 800		(30 000)		174 800
ABSA CALL ACCOUNT		1.366666667	CALL ACCOUNT	YES	VARIABLE	0.089	24		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	-9	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	28	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	29	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	29	N/A	07 December 2023	29 000			40 000	69 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-	N/A	06 Deceember 2023	69 000			75 000	144 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	-97	N/A	07 December 2023	144 000			75 000	219 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	23	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	20	N/A	18 December 2023	344 000		(40 000)		304 000
ABSA CALL ACCOUNT		0	SHORT TERM	YES	VARIABLE	0.089	7.1	N/A	22 December 2023	304 000		(30 000)		274 000
Municipality sub-total										-	2 675	(421 800)	695 800	274 000
A Code 15		2												6 6
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2											(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

		2022/23			***************************************	Budget Year 2	023/24	y		
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD ·	Full Year
R thousands		Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
RECEIPTS:	1,2								,,,	
Operating Transfers and Grants										
National Government:		596 108	639 948	639 948	210 557	479 108	319 974	159 134	49.7%	639 94
Energy Efficiency and Demand Side Management Grant		3_0	\_\(\)	020	21000	470 100	_	100 101	40.170	0000
Equitable Share		586 391	631 671	631 671	210 557	473 753	315 836	157 918	50.0%	631 67
Expanded Public Works Programme Integrated Grant		8 5 1 7	7 077	7 077	210 007	4 9 5 4	3 539	1 416	40.0%	7 07
Local Government Financial Management Grant		1 200	1 200	1 200		401	600	(199)	-33.2%	1 20
Municipal Disaster Relief Grant		1200	1200	1200		401	-	(133)		120
Municipal Infrastructure Grant	3	_	_	_	_		_	_		
Municipal Systems Improvement Grant	3	2.70	, <del>-</del>	10.Th	-		-	-		-
The state of the s		_	_	-	_	_	_	_		_
Rural Road Asset Management Systems Grant Water Services Infrastructure Grant				-	_	_	_	-		_
		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		2004	0.044	4444		040		(1 823)	-89.5%	
Provincial Government:		2 631	<b>3 9 1 1</b> 3 9 1 1	<b>4 111</b> 4 111	-	213	2 035	(1 823)	-89.5%	<b>4 11</b> 4 11
Capacity Building and Other Grants		2 631	3911	4 111	-	213	2 035	٠ .	00.070	4 11
Other transfers and grants [insert description]	1						_	, —	7	
District Municipality:		-	-	-	-	-	-	_		-
[insert description]	- 8							_	116.7%	
Other grant providers:		60 091	-	48 363	-	47 440	21 889	25 552	110.776	48 36
Electricity Distribution Industry Holdings		1-0	( <del>-</del>	1.7	-	-	=	-		1
KwazuluNatal Provincial Planning and Development Commission		- 1	-	-		-	<u></u>	_	400.00/	_
Local Government Water and Related Service SETA		478	-	471	-	-	119	(119)	-100.0%	47
National Skills Fund		59 613	-	47 892	-	47 440	21 769	25 671	117.9%	47 89
Unspecified		-	_	_		-	_	_	E0.00/	_
Total Operating Transfers and Grants	5	658 830	643 859	692 422	210 557	526 761	343 898	182 863	53.2%	692 42
Capital Transfers and Grants										
National Government:		607 306	805 127	805 127	_	355 383	402 563	(47 180)	-11.7%	805 12
Municipal Disaster Relief Grant		_	_	_	-	_	_	_		_
Municipal Infrastructure Grant		259 530	271 683	271 683	12	93 9 18	135 842	(41 923)	-30.9%	271 68
Regional Bulk Infrastructure Grant		250 247	430 905	430 905		203 725	215 453	(11 727)	-5.4%	430 90
Rural Road Asset Management Systems Grant		2 5 2 9	2 5 3 9	2 5 3 9	-	1 1 1 3	1 269	(156)	-12.3%	2 53
Water Services Infrastructure Grant		95 000	100 000	100 000		56 627	50 000	6 627	13.3%	100 00
Provincial Government:		3 196		_	_	-	_	_		_
Infrastructure Grant		3 196	-	8-8	7-	-	_	-		-
District Municipality:	1	-	-	-	-	-	-	_		-
[insert description]								_		
Other grant providers:		_	_	-	_	-	-	_		-
[insert description]								_		
Unspecified			_	-	_	_	_	_		_
Total Capital Transfers and Grants	5	610 502	805 127	805 127	_	355 383	402 563	(47 180)	-11.7%	805 12
TOTAL RECEIPTS OF TRANSFERS & GRANTS	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

		2022/23			***************************************	Budget Year 2	2023/24	y		
Description	Ref	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 71
								-		
Energy Efficiency and Demand Side Management Grant		-	-	; <del>-</del> :	7-	-	-	-		2 <del>-</del>
Equitable Share		774 422	618 990	620 440	70 997	321 962	309 955	12 007	3.9%	620 44
Expanded Public Works Programme Integrated Grant		8 5 3 2	7 077	7 077	1 204	7 107	3 539	3 569	100.9%	7 07
Local Government Financial Management Grant		1 200	1 200	1 200	18	427	600	(173)	-28.9%	1 20
Municipal Disaster Relief Grant		-	-	1.=1	-	-	-	-		. –
Municipal Infrastructure Grant		33 001	-	9 <del>.7</del> 6	<del>-</del>	_	-	-		-
Municipal Systems Improvement Grant		120	2	721		-	<u></u>	-		62
Rural Road Asset Management Systems Grant		2 199	-	6-1	-	_	-	-		-
Water Services Infrastructure Grant		6 240	_	; <b>-</b> .		_	_	-		_
Provincial Government:		2 689	3 385	1 915	210	440	1 274	(834)	-65.4%	1 91
								-		
Capacity Building and Other Grants		2 689	3 385	1 9 1 5	210	440	1 274	(834)	-65.4%	1 91
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%	47
National Skills Fund		59 320	_	77 642	30 102	77 542	26 019	51 523	198.0%	77 64:
Total operating expenditure of Transfers and Grants:		888 081	630 652	708 745	102 695	407 854	341 522	66 332	19.4%	708 74
Capital expenditure of Transfers and Grants		400 450	700	7000			050.055			
National Government:	<u> </u>	490 152	700 110	700 110	101 072	411 897	350 055	61 842	17.7% 1.4%	700 11
Municipal Infrastructure Grant		194 387	236 246	236 246	37 674	119 757	118 123	1 634	22.6%	236 24
Regional Bulk Infrastructure Grant		218 770	374 700	374 700	51 517	229 683	187 350	42 333		374 70
Rural Road Asset Management Systems Grant		773	2 208	2 2 0 8		968	1104	(136)	-12.3%	2 20
Water Services Infrastructure Grant	<u> </u>	76 994	86 957	86 957	11 881	61 489	43 478	18 011	41.4%	86 95
Provincial Government:		2 797	457	1 427	-	-	552	(552)		1 42
Capacity Building and Other Grants		(=)	-	970	-	-	323	(323)	-100.0%	97
Infrastructure Grant		2 797	457	457	_	_	229	(229)	-100.0%	45
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											
			Budg	get Year 2023/24							
Description	Ref	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance					
R thousands						%					
EXPENDITURE											
Operating expenditure of Approved Roll-overs											
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	2=	-	1 446	100.0%					
District Municipality:		-	-	-	-						
					; <del>-</del>						
Other grant providers:		-	-	-	_						
					-						
Total operating expenditure of Approved Roll-overs		1 560	80	114	1 446	92.7%					
Capital expenditure of Approved Roll-overs											
National Government:		v <b>–</b>	-	-	-						
					; <del>-</del>						
Provincial Government:		_	-	-	_						
Other Departments		·-	-		-						
District Municipality:		_	-	-	-						
Other grant providers:		_	_	_	:=						
					-						
Total capital expenditure of Approved Roll-overs		· <b>-</b>	-	-	-						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 560	80	114	1 446	92.7%					

# 2.5 COUNCILLOR AND BOARD MEMBER ALLOWENCES AND EMPLOYEE BENEFITS

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

DC26 Zululand - Supporting Table SC8 Monthly I	T	2022/23				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands									%	
	1	А	В	С						D
Councillors (Political Office Bearers plus Other)										
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%	5
Motor Vehide 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		9 276	9 486	9 486	1 183	4 96 5	4 7 43	222	5%	9 48
% increase	4		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	3 095	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%	
Overtime		2000 20	_	152 124				_		-
Performance Bonus		650	_	_	_	_	_	_		_
Motor Vehide 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	2	132		3/08				_		
Entertainment	-	2	_	n <u>a</u> r	_	_				_
Scarcity		_	_	_	_	_	_			
Acting and post related allowance		97	_	_	_	16	_			-
In kind benefits		_	_	720 7 <u>2</u> 0	2	_	2			_
Sub Total - Senior Managers of Municipality		9 9 4 5	8 230	8 230	928	5 729	4 1 1 5	1 614	39%	8 230
% increase	4		-17.2%	-17.2%		1				-17.2%
	"									
Other Municipal Staff		1								
Basic Salaries and Wages		184 973	206 063	206 063	17 263	99 693	103 032	(3 339)		206 063
Pension and UIF Contributions		24 702	27 991	27 991	2 222	13 241	13 996	(755)	-5%	27 99
Medical Aid Contributions		14 860	15 496	15 496	1 367	8 061	7748	313	4%	15 49
Overtime		6 703	5 448	5 4 4 8	592	3 378	2724	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)	2000	828
Housing Allowances		1 669	1 724	1 724	149	839	862	(23)		1 72
Other benefits and allowances		4 0 6 5	282	282	375	1 973	141	1 832		282
Payments in lieu of leave		5 523	-	·=	269	2 218	-	2 218		-
Long service awards	233434	3 3 5 8		72	249	1 116	(2)	1 116	#DIV/0!	-
Post-retirement benefit obligations	2	5 393	-	17 <u>4</u> 2	-	-	1-			12-
Entertainment		-	-:	6 <del>-</del> 6	-	-	-	- :		£=.
Scarcity		⋾		\ <del>.</del>	-	-	5	- 1		b <del></del>
Acting and post related allowance		1 191	_	826	58	298	12	298	#DIV/0!	72
In kind benefits		_	_			_		_		_
Sub Total - Other Municipal Staff		276 230	282 498	282 498	24 940	144 085	141 250	2 835	2%	282 49
% increase	4		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

The municipality has no active entity

# 2.6 MATERIAL VARIENCES 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	Revenue										
	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 municipalty need to keep up billing and install meters where and when needed.							
	Service charges – Sanifation revenue	21%		The municipality need to restrict non-paying consumers from services and disconnect all illegal connections.							
	Sale ofgoods and rendering of service	4%	This is the amount on sale of goods and rendering of services, the year-to- date adual 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%		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 Municipalty 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 adual is R196 thousand which is 39% of the approved budget, the R196 thousand year to date adual 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 atributed 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 housand 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.  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%	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	Reasons for variances can be attributed to the nature of transfers and subsidies which depend on the transfer schedule and cannot be benchmarked against the year-to-date budget. Grants are not received monthly but in trenches as per approved transfer schedule.							

DC26	Zululand - Supporting Table SC1 Material variance explana Description	ations -	- M06 December							
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks						
	R thousands									
-	Expenditure By Type Employee Related Costs		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 Councillors		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 on the monthly projections.						
	Bulk purchases – electricity	2	The Municipality does not incur bulk purch as eselectricity since the Municipality does not sel electricity. The purch as e of electricity is under section other expenditure below.							
	Inventory Consumed	0.55.20	Inventory Consumed are expenses incurred in terms of GRAP 12 such as consumable, materials and suppliers and water inventory. The year-to-date actual is 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		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 housand 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.	20 March 1997						
	Contracted services		Contraded services include Outsourced services, Consultants and professional fees, and Contradors. 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 R30.2 million. A variance of R58.6 million or 65% is observed.  Reasons for variances can be attributed to unexpected or beyond control.	The municipality must review SLAs and try to minimise costs as low as possible in this line-item cost.						
	Transfers and subsidies paid.	2004	events which leads to contracted services.	T						
	Transfers and subsides paid.	2370	Transfers and subsidies are amounts paid as subsidies to the communities for poverty alle viation and transfers to support SMMES, and cooperatives. 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 intriuguacy need to intriust vissine item and adjustin 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		Operational costs are all other expenditure not classified above. The year-to-date actual is R97.2 million which is 58 % 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 brivariances can be atributed to the increase in the costs of running an organisation such as, Eskom, Wet fuel, hire charges and Management fees.							

DC26	IC26 Zululand - Supporting Table SC1 Material variance explanations - M06 December											
- ·	Description											
Ref		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 he six months baseline projection or year-to-date budget of R229 thousand. A variance of R229 thousand or 100% is observed.									
	Economic and en vironmental services		Economic and en vironmental 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 Ye	ar 2023/24						3,49-2	Medium Term Ro enditure Frame	
00000 to - 1000000	22.00	July	Augu st	Sept	October	Nov	Dec	Janu ary	Feb	March	April	May	June	Budget Year	Budget Year	Budget Yea
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26
Cash Receipts By Source																
Property rates													-			
Service charges - Electricity revenue													_			
Service charges - Water revenue		928	1 881	2 063	3 448	317	1 813	3 214	3 2 1 4	3 214	3 214	3 2 1 4	12 051	38 572	43 529	48 87
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 42
Service charges - Waste Mangement								3.300					=			
Rental of facilities and equipment		45	49	45	36	-	36	90	90	90	90	90	418	1 075	1 127	1 18
Interest earned - external investments		-	574	301	2 843	172	268	250	250	250	250	250	(2 407)	3 000	3 144	3 29
Interest earned - outstanding debitors													-			
Dividends received													-			
Fines, penalties and forfeits		20	64	79	21	4	13	83	83	83	83	83	383	1 000	1 048	1 09
Licences and permits		5	11	8	9	14	4	5	5	5	5	5	(16)	60	63	6
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 44
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 64
Cash Receipts by Source		399 159	237 061	251 588	193 794	22 685	714 664	71 381	71 381	71 381	71 381	71 381	(1 319 286)	856 570	853 854	911 55
Other Cash Flows by Source		3,577 (337 (337 )	3/3/3/3/3		10.50%(0.00						**********		-	2,300,000,000		
Transfers and subsidies - capital (monetary allocations) (National /		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 51
Provincial and District)													####			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		1-1	-	=	3-3	-	=	2 <del>-</del> 2	-	-	2 <del>-</del> 3	-	-	-	-	£ <del>-</del>
Departin Agendes, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets													1,-			
Short term loans											5,000.00		-	7,873,092,193		
Borrowing long term/refinancing		-	-	7-1	-	-	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	20	_	_	21	-	(8)	2.0	72	2
Decrease (increase) in non-current receivables		-	-	% <u>=</u> 0	-	-	11 <u>—</u> 1	-	-	-	=	-	-	-	-	-
Decrease (increase) in non-cur rent investments													-			
Total Cash Receipts by Source		503 159	387 868	337 589	235 572	192 684	888 664	146 808	146 808	146 808	146 808	146 808	(1 517 880)	1 761 697	1 406 822	1 523 070
Cash Payments by Type													; <del>-</del> :			
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		-	-		-	-	( <del>-</del> (	790	790	790	790	790	5 533	9 486	9 9 4 1	10 418
Interest													12			
Bulk purchases - Electricity		12 282	4 787	13 201	5 143	16 800	3 774	:=:	-	a-0	(=)	-	(55 987)	· -	-	-
Acquisitions - water & other inventory		7 556	_	5 <u>2</u> 3	_	191	723	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		kere.		***********			A CONTRACTOR			5000000			-	DARRON ST	0.000.000	(COLORDO)
Transfers and subsidies - other		120	_	6 <u>2</u> 8	120	_	12	_	_		_	_	_	-	-	_
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
Cash Payments by Type		285 385	109 364	97 659	71 332	114 870	178 946	55 970	55 970	55 970	55 970	55 970	(465 767)	671 640	699 464	732 935
Other Cash Flows/Payments by Type													(			
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		_	0/ 3/1	40211	110014	173	-	833	833	833	833	833	5 660	10 000	10 000	10 000
Other Clash Flows Payments			2 690	8 299	1 429	615	6 337	83	83	83	83	83	(18 786)	1000	1000	100
	-	285 385	169 965	155 234	186 275	206 421	286 385	122 717	122 717	122 717	122 717	122 717	(430 645)	1 472 607	1 191 306	1 275 68
Total Cash Payments by Type NET INCREAS E/(DECREASE) IN CASH HELD		217 774	217 903	182 355	49 297	(13 738)	602 280	24 091	24 091	24 091	24 091	24 091	(1 087 235)	289 090	215 516	247 384
1,000 0 100		27 427	245 201	182 330 463 103	645 458	(13 738) 694 755	681 017	1 283 297	1 307 388	1 331 479	1355 570	1 379 661	1 403 751	289 090	215 516 316 516	532 032
Cash/cash equivalents at the morthly ear beginning:		245 201	463 103			7.00					77.533.53					
Cash/cash equivalents at the morth/year end:		240 201	403 103	645 458	694 755	681 017	1 283 297	1 307 388	1 331 479	1 355 570	1379 661	1 403 751	316 516	316 516	532 032	779 416

# 2.8 MUNICIPAL ENTITY FINANCIAL PERFOMANCE

The Municipality does not have any entities.

# 2.9 CAPITAL PROGRAMME PERFOMANCE

# **Capital Expenditure by month**

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

	2022/23				Budget Year 2	023/24			,,
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	5 503	65 875	65 875	. <del>-</del>	-	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	72	-	593 641	593 641	100.0%	0%
April	70 518	65 998	65 998	92	-	659 639	659 639	100.0%	_
May	127 629	65 998	65 998	-	-	725 637	725 637	100.0%	1 -
June	105 765	65 998	65 998	V <u>-</u>	_	791 634	791 634	100.0%	-
Total Capital expenditure	497 942	791 634	791 634	412 566					

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 S		2022/23	agor oracell	on - supita	. experience	Budget Ye		or Grass - IVI		
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance	Full Year
R thousands	1	Outcome	Budaet	Budaet	actual		budaet		%	Forecast
Capital expenditure on new accets by Accet Cl		-class							/*	
Infrastructure		491 521	700 110	700 910	101 072	411 897	350 322	(61 576)	-17.6%	700 910
Roads Infrastructure		_	2 2 0 8	2 208	-	968	1 104	136	12.3% 12.3%	2 208
Roads		<b>—</b>	2 208	2 208	- 1	968	1 104	136	12.3%	2 208
Storm water Infrastructure  Drainage Collection		-	-	_	_	-		-		_
Electrical Infrastructure			-	_	_	_	·-	_		-
Power Plants								-		
Water Supply Infrastructure		491 521	693 120	692468	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	497710	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		5-0	_	_	_	_	-	-		_
Sanitation Infrastructure			4 7 8 3	6 235	_	-	2 954	2 954	100.0%	6 235
Pump Station								_		
Reticulation	-	( <del>, ,</del> ,	4 783	5435	-	- 1	2 688	2 688	100.0%	5 435
Toilet Facilities		y see		800	-	-	267	267	100.0%	800
Solid Waste Infrastructure			-			-		_		_
Landfill Sites Rail Infrastructure		_	24	_	_	_				_
RailLines						_				
Coastal Infrastructure				_		_	% <u>=</u>	7		
Send Pumps								-		
Information and Communication Infrastructure		-	-	-	_	-		-		-
Data Centres	-							_		33
20 20 2 0					-					
Community Assets		1726								
Community Facilities  Centres		1 726 1 726	_		_	_				_
Sport and Recreation Facilities				_	_	_	_	_		-
Outdoor Facilities			2.0	21	2	2	72	_		20
Heritage assets		_		2	_	_	<u></u>	_		_
Works of Art		_	_	_	_	-	_	72		_
Investment properties		_		_	_	-		_		_
Revenue Generating		-/	-	-	-	-	-	-		-
Unimproved Property		_	_	_	_	_		-		_
Non-revenue Generating Improved Property			_	_	_	-	_			_
Other accets		- 0	_	_	-	_		_		-
Operational Buildings		-	-	-	-	_	_	_		-
Municipal Offices		_	_	2	2	2	7 <u>-</u>	-		_
Housing		_		2.1	_	-		-		_
Staff Housing								-		
Biological or Cultivated Assets		_	_	_	_	_	_	_		_
Biological or Cultivated Assets		(a )								
Intangible Assets		51	-	_	_	_		-		-
Servitudes		5 %						-		
Licences and Rights		51		_	_	_		-		
Computer Software and Applications		51		- 1	_	-	, <del>-</del>	-		-
									00.00	
Computer Equipment		2 158	2 3 5 0	2 3 5 0	_	245	1 225	980	80.0% 80.0%	2 350
Computer Equipment		2 158	2 3 5 0	2 3 5 0	_	245	1 225	980	55.076	2 350
Furniture and Office Equipment		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
30.30		×								
Machinery and Equipment		1 2 1 0	87 414	87 414	_	_	43 707	43 707	100.0%	87 414
Machinery and Equipment		1 210	87 4 14	87414	-	_	43 707	43 707	100.0%	87 414
N 1997 N		A					2,00.00			
Transport Assets	-		_	270		235	68	(167)	-247.7% -247.7%	270
Transport Assets		u a <del></del> auli	·	270	-	235	68	(167)	-241.1%	270
Land					_	_	_	_		_
Land Land					_	_		_		_
		Ÿ Ż						_		
Zoo's, Marine and Non-biological Animals				_	_	_		_		1_1
Zoo's, Marine and Non-biological Animals								_		
Living resources				_ 1		-	n			
Mature	-		-	_	_	-	, <del>-</del> -	-		_
Policing and Protection								-		
Zoological plants and animals	1	_			_					_
Policing and Protection			-	_	_	-				_
Zoological plants and animals								_		
Total Capital Expenditure on new assets	1	497751	790 424	791634	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		et Statement 2022/23	- expenditu	ire on repai	rs and main	tenance by Budget Ye		- M06 Dece	mber	
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance	Full Year
R thousands	1	Outcome	Budget	Budget	actual		budget		%	Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
									27.8%	
Infrastructure  Souds Infrastructure		131 760	70 000	69 800	9 385 _	25 192 -	34 900 –	9 708	27.570	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	2764	10 517	9 900	(617)	-6.2%	19 800
Distribution Points		86 067	50 000	50 000	6 6 2 1	14 674	25 000	10 326	41.3%	50 000
Sanitation Infrastructure		-	_	-	-	-	-	-		-
Waste Water Treatment Works		_	_				-	_		-
Solid Waste Infrastructure		_	_	_	-	_		_		_
Capital Spares								1_0		
Rail Infrastructure		_	_		· _	_	_	_		1_0
Rail Lines								_		
Coastal Infrastructure		-	_		-	-	-	, _ ,		-
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	( <b>-</b>	-	-	-		-
Capital Spares								-		
18 A										
Community Assets		_	_	1 030		1 - 1	343	343	100.0%	1 030
Community Facilities		_	_	1 030	82	_	343	343	100.0%	1 030
Airports		_	_	1 030	_	_	343	343	100.0%	1 030
Sport and Recreation Facilities		-	_	· –	-	-	-	-		-
Indoor Facilities								1-1		
Heritage assets		_	_	_	-	_	-	-		-
Monuments								_		
Investment properties		_	_					8_8		
Revenue Generating			_		1 2	_	_	_		-
Improved Property				E .				_		
Non-revenue Generating		_	_	_	_	_	_	_		
Unimproved Property								1-1		
Other assets		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		<u>_</u>	_	82	_	_	1_0			
Staff Housing								_		
Biological or Cultivated Assets		_	_		_	_	-	-		
Biological or Cultivated Assets								i <b>—</b> i		
Intangible Assets		_	-	-	7-1	-	_	-		-
Servitudes										
Licences and Rights		_	_	12	_	_	_	_		_
Unspecified								_		
Computer Equipment		20	_		_	_		-		
Computer Equipment		20	-	×	-	;-:	-			-
Furniture and Office Equipment		40	200	200	-	-	100	100	100.0%	200
Furniture and Office Equipment		40	200	200	-	-	100	100	100.0%	200
Machinery and Equipment		29	_	50	_	-	20	20	100.0%	50
Machinery and Equipment	ia .	29	_	50	į	-	20	20	100.0%	50
Transport Assets		4 728	1 500	2 000	155	1 750	821	(928)	-113.0%	2 000
Transport Assets		4728	1 500	2 000	155	1 750	821	(928)	-113.0%	2 000
Land		_	-	-	-	_	-	_		_
Land								1-1		
					-	_	-	-		-
Zoo's, Marine and Non-biological Animals		_	-	· · · · · · · · · · · · · · · · · · ·				A	ţ	
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		_	_							
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		_		_				: <del>-</del> ::		
Zoo's, Marine and Non-biological Animals			<u>-</u> -		_	_	_	-		_
Zoo's, Marine and Non-biological Animals			-	-			<u>-</u>	-		
Zoo's, Marine and Non-biological Animals  Living resources  Mature		_			-			-		<u>-</u> -
Zoo's, Marine and Non-biological Animals  Living resources  Mature  Policing and Protection		_	-	-	-					
Zoo's, Marine and Non-biological Animals  Living resources  Mature  Policing and Protection  Zoological plants and animals			_ _	-	_ _ _	-	-	- - -		_
Zoo's, Marine and Non-biological Animals  Living resources  Mature  Policing and Protection  Zoological plants and animals  Immature		_	-	-	-			- - - -		
Zoo's, Marine and Non-biological Animals  Living resources  Mature  Policing and Protection  Zoological plants and animals  Immature  Policing and Protection			_ _	-	_ _ _	-	-	- - - - -		_
Zoo's, Marine and Non-biological Animals  Living resources  Mature  Policing and Protection  Zoological plants and animals  Immalure	1		_ _	-	_ _ _	-	-	- - - -	27.0%	_

DC26 Zululand - Supporting Table	SC13	3d Monthly E	Budget State	ment - depr	eciation by			mber		
Description	Ref	2022/23				Budget Ye		1		
Description	Kei	Audited Outcome	Original Budget	Adjusted Budaet	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	- 1	100000000000000000000000000000000000000			2.105.0571924		10720109777		%	
Depreciation by Asset Class/Sub-class										
(A) (100 m) (100 m)	2 ()			//					21.4%	Smir (25) (25) (25)
Infractructure		88 946	80 877	80 877	31 776	31 776	40 439	8 663	100.0%	80 877
Roads Infrastructure	-	587	718	718		_	359	359	100.0%	718
Roads Stormwater Infrastructure	7	587	718 -	718 -		_	359	359	100.070	718
Attenuation								_		
Electrical Infrastructure	, ,	28	36	36		_	18	18	100.0%	36
LV Networks		28	36	36	_	_	18	18	100.0%	36
Capital Spares		0.0000	10,037/4	355776				_		
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% -0.6%	6 502
Bulk Mains		39 339	34 795	34 795	17 507	17 507	17 398	(109)	33.2%	34 795
Distribution		23 677	22 280	22 280	7 446	7 446	11 140	3 694	39.0%	22 280
PRV Stations	2 (5)	74	81	81	25	25	41	16	39.0%	81
Capital Spares	-	2.025	0.034	0.024	478	478	1 1 1 5		57.1%	2.22
Sanitation Infrastructure Pump Station		2 026	2 231 193	2 231 193	70	70	1 116	637 27	27.8%	2 231
Reticulation		1 686	1717	1717	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		-	-	-	_	_	-	(102)		- 522
Landfill Sites								_		
Rail Infrastructure		_	. — .			_		_		_
Rail Lines										
Coastal Infrastructure		_	7-7	1-	7-	_		_		
Sand Pumps		3						_		
Information and Communication Infrastructure		-	1-1		· -	-	· -			
Data Centres		l.						-		
Community Assets		30	852	852	569	569	426	(143)	-33.7% -61.5%	852
Conmunity Facilities		(105)	622	622	502	502	311	(191)	-61.5% #DIV/0!	622
Markets	-	143		1.55	172	172	0.7m	(172)	-6.2%	- <u> </u>
Airports	2 (5)	(248)	622	622	330	330	311	(19)	41.4%	622
Sport and Recreation Facilities		135	230	230	67	67	115	48	41.4%	230
Indoor Facilities	_			0.70			***		41.4%	
Outdoor Facilities Heritage assets		135	230	230	67	67	115	48 _	71.775	230
Other Heritage		_	-	_	_	_	_	_		_
Other Frende								_		
Investment properties		_	_	_	_	_		_		_
Revenue Generating		_		_	_	_	<u> </u>	_		_
Unimproved Property		T.						122		
Non-revenue Generating		_		1 -	_					
Unimproved Property								-		
Other assets		2 904	1 366	1 366	113	113	683	569	83.4%	1 366
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% 100.0%	1 312
Stores		-	53	53	19 <del>4</del> 9	-	27	27	100.0%	53
Housing		-		-	_	-	_			_
Capital Spares	14 (4)	-	-	-	:	-				
		V-		2						
Biological or Cultivated Assets Biological or Cultivated Assets		_				-		_		_
Signatural or Cultiv aled Assets								_		
Intangible Assets		18			11	11		(11)	#DIV/0!	
Servitudes		10				- 11		- (11)		
Licences and Rights		18		-	11	11		(11)	#DIV/0!	_
Computer Software and Applications		18	_	_	11	11		(11)	#DIV/0!	_
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
<u> </u>										
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
2									40.70	
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
T A			400-	400-	70-		0.45-		87.0%	
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		4 991
Land		_		_	1_	_		_		_
Land			_	_	_	_				
			.,							
Zoo's, Marine and Non-biological Animals		_	_		_			_		_
Zoo's, Marine and Non-biological Animals								_		
J. Communication of the Commun										
Living resources		_	. —	_	1-	_	_	_		_
Mature		_		_	_	_	-	_		_
Policing and Protection								-		
Zoological plants and animals								_		
Immeture		_	_		1_	_		_		
Paliang end Protection									ļ	
Zoological plants and animals								_	05	
Total Depreciation	1	100 249	90 000	90 000	33 181	33 181	45 000	11 820	26.3%	90 000

# 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.





Preparation Instructions										
Municipality Name:	DC26 Zulu	land $lacksquare$								
CFO Name:	N HIO	ongwa								
Tel:	035 8	74 5500 Fax: 035 874 5589								
E-Mail:	nhlor	ngwa@zululand.org.za								
Reporting period:	M06 Dece	mber <b>v</b>								
MTREF:	2023	▼ Budget Year: 2023/24								
Does this municipality have Entities?	No	▼								
If YES: Identify type of report:	Parent Mu	nicipality								
		Name Votes & Sub-Votes								
Printing Instructions		Importants documents which provide essential assistance								
Showing / Hiding Columns		MFMA Budget Circular 2011/12 Click to view								
Hide Reference columns on all sheets		MBRR Budget Formats Guide Click to view								
Hide Pre-audit columns on all sheets		Dummy Budget Guide Click to view								
Showing / Clearing Highlights		Funding Compliance Guide Click to view								
Clear Highlights on all sheets		MFMA Return Forms Click to view								

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	Council	
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 Vote 08 - Water Distribution	01.6 01.7	Risk Management	01.6 - Risk Management
Vote 09 - Waster Distribution  Vote 09 - Waste Water	Vote 02	Internal Audit Corporate Services	01.7 - Internal Audit
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 02.7	Information Technology Customer Care	02.6 - Information Technology 02.7 - Customer Care
	02.7	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	Finance	
	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 03.5	Supply Chain Management Asset Management	03.4 - Supply Chain Management 03.5 - Asset Management
	03.6	Revenue Management	03.6 - Revenue Management
	03.7	Expenditure Management	03.7 - Expenditure Management
	Vote 04	Community Development	
	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 04.5	Tourism Local Economic Development	04.4 - Tourism 04.5 - Local Economic Development
	04.5	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	Planning & Wsa	
	05.1	Planning Administration	05.1 - Planning Administration
	05.2	Wsa Administration	05.2 - Wsa Administration
	05.3 Vote 06	Project Management	05.3 - Project Management
	06.1	Technical Services 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	Water Purification	OZ 4. Metas Divisación Abandoni
	07.1 07.2	Water Purification - Abaqulusi Water Purification - Edumbe	07.1 - Water Purification - Abaqulusi 07.2 - Water Purification - Edumbe
	07.2	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	Water Distribution	
	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 08.4	Water Distribution Nongoma Wsp Water Distribution Pongola Wsp	08.3 - Water Distribution Nongoma Wsp 08.4 - Water Distribution Pongola Wsp
	08.5	Water Distribution Foligora Wsp  Water Distribution Ulundi Wsp	08.5 - Water Distribution Foligoia Wsp
	08.6	Water Distribution Zululand Wsp	08.6 - Water Distribution Zululand Wsp
	Vote 09	Waste Water	
	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 09.5	Waste Water Pongola Sanitation Waste Water Ulundi Sanitation	09.4 - Waste Water Pongola 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	,	
	Vote 13 13.1	, Electricity Reporting Function	13.1 - Electricity Reporting Function
	Vote 14	*	200 Libertolly Hoperang Paristion
	Vote 15	Other	

DC26 Zululand - Con	tact Information		
A. GENERAL INFORMATION	DN .		
Municipality	DC26 Zululand	Set name on 'In	structions' sheet
Grade		5 1 Grade in terms of t	the Remuneration of Public Office Bearers Act.
Province	KZN KWAZULU-NATAL		
Web Address	www.zululand.org.za		
e-mail Address	info@zululand.org.za		
B. CONTACT INFORMATION	DN		
Postal address:			
P.O. Box	PRIVATE BAG X76		
City / Town	ULUNDI		
Postal Code	3838		
Street address			
Building	Princess Silomo Centre		
Street No. & Name	B North 400 Gagane Street		
City / Town	Ulundi		
Postal Code	3838		
General Contacts			
Telephone number	035 874 5500		
Fax number	035 874 5589/91		
C. POLITICAL LEADERSHI	P		
Speaker:		Secretary/PA to	o the Speaker:
ID Number		ID Number	
Title	Mrs	Title	Ms
Name	DT Memela	Name	Hlengiwe Shandu
Telephone number	035 874 5573	Telephone num	
Cell number	0834571218	Cell number	072 404 0305
Fax number E-mail address	035 874 5589	Fax number E-mail address	035 874 5589
E-mail address	hshandu@zululand.org.za	E-mail address	hshandu@zululand.org.za
Mayor/Executive Mayor:	:	Secretary/PA to	o the Mayor/Executive Mayor:
ID Number		ID Number	•
Title	Mr	Title	Mr
Name	T.D Buthelezi	Name	Sipho Derick Mhlongo
Telephone number	035 874 5502	Telephone num	
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
Deputy Mayor/Executive	e Mayor:	Secretary/PA to	o the Deputy Mayor/Executive Mayor:
ID Number		ID Number	
Title	Mr	Title	Ms
Name	TD Ndlovu	Name	Hlengiwe Mbatha
Telephone number	035 874 5504	Telephone num	
Cell number	0762669613	Cell number	072 404 0305
Fax number E-mail address	035 874 5589 hshandu@zululand.org.za	Fax number E-mail address	035 874 5589 hshandu@zululand.org.za
D. MANAGEMENT LEADER	RSHIP		4. W
Municipal Manager:		,	o the Municipal Manager:
ID Number	Me	ID Number	Mice
Title Name	Mr R.M. Mangala	Title	Miss N.C. Physical a
Name Telephone number	P.M. Manqele 035 874 5500	Name Telephone numi	N.C. Phungula ber 035 874 5503
Cell number	079 259 8891	Cell number	064 774 1335
Fax number	035 874 5589	Fax number	035 874 5589
	000 01 T 0000	II ax number	000 017 0000
E-mail address	mmanqele@zululand.org.za	E-mail address	kphungula@zululand.org.za

Chief Financial Officer ID Number			
		Secretary/PA to the Chi	ef Financial Officer
T:41_		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	nhlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za
	mitting financial information		submitting financial information
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	lbuthelezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
Official responsible for sub	mitting financial information	Official responsible for	submitting financial information
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	
Official responsible for sub	mitting financial information	Official responsible for	submitting financial information
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	
	mitting financial information		submitting financial information
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number E-mail address		Fax number E-mail address	
	mitting financial information		submitting financial information
ID Number	mitting iniancial information	ID Number	submitting infancial information
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for sub	mitting financial information	Official responsible for	submitting financial information
		ID Number	
ID Number		Title	
ID Number Title			
Title Name		Name	
Title Name Telephone number		Telephone number	
Title Name Telephone number Cell number		Telephone number Cell number	
Title Name Telephone number Cell number Fax number		Telephone number Cell number Fax number	
Title Name Telephone number Cell number Fax number E-mail address	nation financial information	Telephone number Cell number Fax number E-mail address	
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title Name	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title Name	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title Name Telephone number	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title Name Telephone number	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title Name Telephone number Cell number	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title Name Telephone number Cell number	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title Name Telephone number Cell number Fax number	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title Name Telephone number Cell number Fax number	submitting financial information
Title Name Telephone number Cell number Fax number E-mail address Official responsible for sub ID Number Title Name Telephone number Cell number Fax number Fax number E-mail address	mitting financial information	Telephone number Cell number Fax number E-mail address Official responsible for ID Number Title Name Telephone number Cell number	submitting financial information

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

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

-	2022/23				Budget Year 2	023/24			
Description	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	730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
contributions)									
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)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
Net cash from (used) financing	(1 091)	, ,	90 000	100 000	99 835	(394 963) 45 000	(54 835)	-122%	90 000
Cash/cash equivalents at the month/year end	1 354 182	466 282	466 282	100 000	1 287 664	319 699	(967 965)	-122% -303%	320 591
Cash/cash equivalents at the month/year end	1 334 102	400 202	400 202	_	1 207 004	319 099	` ,	-303%	320 391
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								1	
<u>Creditors Age Analysis</u> Total Creditors	_	_	_	_	_	_	_	_	_

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

		2022/23				Budget Year 2	023/24			
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										
Governance and administration		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		-	-	-	-	-	_	-		-
Community and public safety		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
Economic and environmental services		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		-	-	-	_	-	-	-		-
Trading services		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		-	_	_	_	_	_	-		_
Other	4	516	2 000	2 000	_	32	1 000	(968)	-97%	2 000
Total Revenue - Functional	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	17%	1 571 937
Expenditure - Functional										
Governance and administration		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
Community and public safety		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
Economic and environmental services		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		_	_	_	_	_	_	_		_
Trading services		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		(. 0.0)	_	_	_		_	_	•,,,	-
Other		9 624	13 944	12 244	889	5 190	6 488	(1 298)	-20%	12 244
Total Expenditure - Functional	3	990 582	722 102	800 195	135 217	440 376	387 247	53 129	14%	800 195
Surplus/ (Deficit) for the year		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

Description  R thousands  Revenue - Functional  Municipal governance and administration  Executive and council  Mayor and Council  Municipal Manager, Town Secretary and Chief	Ref	Audited Outcome	Original Budget	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
Revenue - Functional  Municipal governance and administration  Executive and council  Mayor and Council  Municipal Manager, Town Secretary and Chief	1		Duaget	Budget	,		rearro budget	11D variance	11D variance	Forecast
Municipal governance and administration  Executive and council  Mayor and Council  Municipal Manager, Town Secretary and Chief									%	
Executive and council  Mayor and Council  Municipal Manager, Town Secretary and Chief										
Mayor and Council  Municipal Manager, Town Secretary and Chief		665 320	637 831	686 193	210 863	526 541	340 804	185 738	54%	686 193
Municipal Manager, Town Secretary and Chief		8	-		-	-	-	-		-
		-	-	-	-	-	-	-		-
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)	
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										
Power de								-		
Pounds								-		
Housing		-	-	-	-	-	-	-		-

1	1	1								
Informal Settlements								-	(0)	
Health		76	560	560	4	51	280	(229)	(0)	560
Ambulance Health Services		70	500				200	- (000)	(0)	500
Laboratory Services		76	560	560	4	51	280	(229)	(0)	560
Food Control								-		
Health Surveillance and Prevention of								_		
Communicable Diseases including										
immunizations								-		
Vector Control								-		
Chemical Safety								-		
Economic and environmental services		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
Billboards								-		
Corporate Wide Strategic Planning (IDPs, LEDs)		1 642	_	_	_	_	_	_		_
Central City Improvement District								_		
Development Facilitation								_		
Economic Development/Planning		_	_	_	_	_	_	_		_
Regional Planning and Development								_		
Town Planning, Building Regulations and										
Enforcement, and City Engineer								-		
Project Management Unit								-		
Provincial Planning								-		
Support to Local Municipalities		2 529	2 539	2 539	-	1 113	1 269	(156)	(0)	2 539
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		668 995	878 523	878 523	6 368	391 836	439 261	(47 425)	(0)	878 523
Energy sources		_	_	_	-	-	-	-	(-7	-
Electricity								_		
Street Lighting and Signal Systems								_		
Nonelectric Energy								-		
Water management		654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	(0)	862 087
Water Treatment		-	-	-	-	-	-	-		-
Water Distribution		654 093	862 087	862 087	5 070	385 149	431 043	(45 894)	(0)	862 087
Water Storage								-		
Waste water management		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	(0)	16 436
Public Toilets								-		
Sewerage		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	(0)	16 436
Storm Water Management								-		
Waste Water Treatment								-		
Waste management  Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)								-		
Solid Waste Disposal (Landilli Sites) Solid Waste Removal								-		
Street Cleaning								-		
Other		516	2 000	2 000	_	32	1 000	(968)	(0)	2 000
Abattoirs		310	2 000	2 000	_	JZ	1 000	(300)	(0)	2 000
Air Transport		516	2 000	2 000	_	32	1 000	(968)	(0)	2 000
Forestry		010	2 000	2 000		02	1 000	(500)	(0)	2 000
Licensing and Regulation								_		
Markets								_		
Tourism		_	_	_	_	_	_	_		_
Total Revenue - Functional	2	1 341 287	1 523 375	1 571 937	217 235	919 788	783 656	136 132	0	1 571 937
Expenditure - Functional  Municipal governance and administration		329 433	256 489	322 014	58 165	218 975	152 626	66 348	0	322 014
Municipal governance and administration  Executive and council		63 257	<b>256 489</b> 45 360	44 198	4 642	33 019	22 518	10 501	0	44 198
Mayor and Council		37 883	26 038	27 036	2 957	21 910	13 408	8 501	0	27 036
Municipal Manager, Town Secretary and Chief										
Executive	l	25 374	19 322	17 162	1 685	11 109	9 109	2 000	0	17 162

I	000 477	470.004	040.077	40.044	404.050	440.040	40.040		040.077
Finance and administration	266 177	176 201	242 877	49 341	161 950	112 640	49 310	0	242 877
Administrative and Corporate Support	122 932	45 166	47 581	6 035	26 625	23 165	3 461	0	47 581
Asset Management	_	3 243	3 273	120	869	1 637	(768)	(0)	3 273
Finance	71 138	54 942	54 224	4 637	24 590	27 162	(2 572)	(0)	54 224
Fleet Management	-	47 590	34 565	5 349	18 681	21 930	(3 249)	(0)	34 565
Human Resources	72 106	9 744	87 862	31 008	82 866	31 029	51 837	0	87 862
Information Technology	-	6 628	6 444	687	3 112	3 253	(141)	(0)	6 444
Legal Services	_	878	883	73	485	441	43	0	883
Marketing, Customer Relations, Publicity and									
Media Co-ordination	-	4 853	4 858	1 187	3 066	2 429	637	0	4 858
Property Services							-		
Risk Management	-	-	-	-	_	-	-		_
Security Services							-		
Supply Chain Management	_	3 158	3 188	245	1 656	1 594	61	0	3 188
Valuation Service								_	
Internal audit	_	34 928	34 938	4 182	24 006	17 469	6 536	0	34 938
Governance Function									
	-	34 928	34 938	4 182	24 006	17 469	6 536	0	34 938
Community and public safety	27 553	28 878	28 634	2 453	13 279	14 415	(1 136)	(0)	28 634
Community and social services	14 564	8 257	8 555	1 061	3 960	4 236	(275)	(0)	8 555
Aged Care							-		
Agricultural							-		
Animal Care and Diseases							-		
Cemeteries, Funeral Parlours and Crematoriums									
	-	-	-	-	-	-	-		-
Child Care Facilities							-		
Community Halls and Facilities							-		
Consumer Protection							-		
Cultural Matters	7 493	6 152	6 445	1 061	3 825	3 181	644	0	6 445
Disaster Management	7 071	2 105	2 110	0	136	1 055	(919)	(0)	2 110
Education		2 .00	2	Ĭ	100		(0.0)	(0)	2
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	-	5 887	5 887	550	3 656	2 944	712	0	5 887
Civil Defence							-		
Cleansing							-		
Control of Public Nuisances							_		
Fencing and Fences							_		
Fire Fighting and Protection	_	5 887	5 887	550	3 656	2 944	712	0	5 887
Licensing and Control of Animals	_	3 007	3 007	330	3 030	2 344	/ 12	0	3 001
Police Forces, Traffic and Street Parking Control							-		
Folice Forces, Trailic and Street Farking Control							_		
Pounds							_		
Housing  Housing	-	-	-	-	-	-	-		_
-							-		
Informal Settlements							-		
Health	12 989	14 734	14 192	841	5 663	7 235	(1 572)	(0)	14 192
Ambulance							-		
Health Services	12 989	14 734	14 192	841	5 663	7 235	(1 572)	(0)	14 192
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of									
Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	22 711	28 742	30 134	2 463	13 533	14 775	(1 242)	(0)	30 134
							, · - /=/	(*)	

Planning and development  Billboards		22 711	28 742	30 134	2 463	13 533	14 775	(1 242) –	(0)	30 134
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		1044	4 007	4 001	000	2110	2 170	(00)	(0)	4 001
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									• 1	
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 Abbatoirs, 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		2022/23 Budget Year 2023/24									
	Ref	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 Ye	ear 2023/24			
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote	1	۰								
Vote 01 - Council 01.1 - Council		8	-	-	-	-	-			-
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 Vote 02 - Corporate Services		61 142	2 350	50 713	-	47 513	23 064	24 450	106%	50 713
02.1 - Corporate Services Administration		-	-	-	_	-	-	-	10070	-
02.2 - Human Resources		60 626	350	48 713	_	47 481	22 064	25 418	115%	48 713
02.3 - Airport		516	2 000	2 000	-	32	1 000	(968)	-97%	2 000
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		604 660	637 481	637 481	210 863	479 060	318 740	160 320	50%	637 481
03.1 - Financial Services Administration		603 460	636 281	636 281	210 863	478 659	318 140	160 519	50%	636 281
03.2 - Budget & Treasury Office		1 200	1 200	1 200	-	401	600	(199)	-33%	1 200
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		3 953	2 482	2 682	4	265	1 321	(1 056)	-80%	2 682
04.1 - Community & Social Serv. Administration		26	-	-	_	-	-	-		-
04.2 - Indonsa		2 209	1 922	2 122	-	214	1 041	(827)	-79%	2 122
04.3 - Municipal Health		76	560	560	4	51	280	(229)	-82%	560
04.4 - Tourism		_	-	-	-	-	-	-		-
04.5 - Local Economic Development		1 642	-	-	-	-	-	_		-
04.6 - Community Development 04.7 - Disaster Management		_	-		_		-			_
04.8 - Cemeteries-Funeral Parlours&Crematoriums		_	_	_	_	_	_	_		_
Vote 05 - Planning & Wsa		617 377	812 204	812 204	-	360 337	406 102	(45 765)	-11%	812 204
05.1 - Planning Administration		2 529	2 539	2 539	-	1 113	1 269	(156)	-12%	2 539
05.2 - Wsa Administration		-	-	-	-	-	-	-		-
05.3 - Project Management		614 848	809 665	809 665	-	359 224	404 832	(45 608)	-11%	809 665
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		-	-	-	-	-	-	-		-
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		_	_	_	_	_	_	_		_
Vote 08 - Water Distribution		39 245	52 422	52 422	5 070	25 925	26 211	(286)	-1%	52 422
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%	6 442
08.3 - Water Distribution Nongoma Wsp		2 103	2 800	2 800	263	1 041	1 400	(359)	-26%	2 800
08.4 - Water Distribution Pongola Wsp 08.5 - Water Distribution Ulundi Wsp		12 396 20 084	16 880 26 300	16 880 26 300	1 592 2 398	7 765 12 345	8 440 13 150	(675) (805)	-8% -6%	16 880 26 300
08.6 - Water Distribution Olundi Wsp 08.6 - Water Distribution Zululand Wsp		20 004	20 300	26 300	2 398	12 345	13 130	(005)	-0 /0	20 300
Vote 09 - Waste Water		14 903	16 436	16 436	1 298	6 687	8 218	(1 531)	-19%	16 436
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	- (1 001)		-
09.2 - Waste Water Endume Sanitation		1 109	806	806	64	684	403	281	70%	806
09.3 - Waste Water Nongoma Sanitation		943	1 044	1 044	89	377	522	(145)	-28%	1 044
09.4 - Waste Water Pongola Sanitation		1 870	2 606	2 606	174	805	1 303	(498)	-38%	2 606
09.5 - Waste Water Ulundi Sanitation		10 981	11 980	11 980	971	4 820	5 990	(1 170)	-20%	11 980
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 10		_	-	-	-	_	-	-		-
Vote 11		_	_	_	_	_	_	_		_
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 01.1 - Council		63 257 37 883	53 791 25 131	<b>52 639</b> 26 124	5 954 2 936	37 571 21 748	26 739 12 953	10 832 8 795	41% 68%	52 639 26 124
01.1 - Council 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		25 574	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 02.3 - Airport		72 106 6 785	9 744 10 887	87 862 9 472	31 008 607	82 866 3 698	31 029 5 010	51 837 (1 313)	167% -26%	87 862 9 472
02.3 - Airport 02.4 - Disaster Management		6 056	2 105	2 110	007	136	1 055	(1 313) (919)	-26% -87%	2 110
02.5 - Fleet Management		- 0 0 0 0 0	47 590	34 565	5 349	18 681	21 930	(3 249)	-07 %	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 11 138	3 056 15 614	2 771 16 996	281 1 731	1 492 8 490	1 478	14 284	1% 3%	2 771 16 996
04.5 - Local Economic Development 04.6 - Community Development		11 130	15 0 14	10 990	1731	0 490	8 206	204	3%	10 990
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 Vote 08 - Water Distribution		23 604 491 444	15 919 323 787	15 919 336 683	2 196 64 138	9 261 153 587	7 959 163 695	1 301 (10 108)	16% -6%	15 919 336 683
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	- 70	-	123	(123)	-100%	245
09.2 - Waste Water Endume Sanitation		921 1 004	944 1 677	944 1 677	78 207	506 987	472 838	34 149	7% 18%	944 1 677
09.3 - Waste Water Nongoma Sanitation 09.4 - Waste Water Pongola Sanitation		1 848	2 199	2 199	183	987	1 100	(164)	-15%	2 199
23.1 Hasto Hator Forgota Garittation	I	1 0+0	2 100	2 100	100	550	1 100	(104)	1070	2 100

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)		- 1	-	-	-	-	-	-		-
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		-	-	ı	ı	ı	ı	ı		-
Total Expenditure by Vote	2	990 582	722 102	800 195	135 217	440 376	387 247	53 129	0	800 195
Surplus/ (Deficit) for the year	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

		2022/23	•		· · · · · ·	Budget Year 2	023/24			
Description	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
Description	Ittel	Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
D. d		Outcome	Daaget	Dauget	actual		buuget	variance		lolecast
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		404				400	0.50	- (- ()	200/	
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		- 010	1 000	4 000	- 12	- 200	-	(200)		4 000
Fines, penalties and forfeits		910	1 000	1 000	13	200	500	(300)		1 000
Licence and permits		050,000	042.050	COO 400	040 557	500 704	242.000	400.000		000 400
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		4 303	_	_	_	_	_	_		_
Discontinued Operations		730 785	718 248	766 810	217 235	564 405	381 092	183 312	48%	766 810
Total Davanus (avaluding conital transfers and contributions)		730 763	7 10 240	700 010	217 233	304 403	301 092	103 312	40 /0	700 010
Total Revenue (excluding capital transfers and contributions	1									
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)		010 002	000 121	000 121		000 000	102 000	(11 100)	(*)	000 121
Surplus/(Deficit) after capital transfers & contributions		350 705	004 272	774 740	02.040	479 412	206 400	_		- 771 742
ourprus/(Denoty arter capital transfers & Contributions		330 703	801 272	771 742	82 019	4/9412	396 409			111142
1										
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
ourplus/ (Delicit) for tile year		330 703	001212	111142	02 019	413412	J70 409			111142

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

		2022/23				Budget Year 2	023/24			
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1		-	_			_		%	
Multi-Year expenditure appropriation	2									
Vote 01 - Council		-	-	- 070	-	-	-	(202)	4000/	- 070
Vote 02 - Corporate Services		_	- 250	970 250	-	-	323 125	(323) (125)	-100% -100%	970 250
Vote 03 - Finance Vote 04 - Community Development		_	250	250	_	_	120	(125)	-100%	250
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		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	250	1 220	-	-	448	(448)	-100%	1 220
Single Year expenditure appropriation	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	404.070	444.007	229	(229)	-100%	457
Vote 05 - Planning & Wsa Vote 06 - Technical Services		491 521	700 110	700 110	101 072	411 897	350 055	61 842	18%	700 110
Vote 00 - 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 15 Other		-	-	-	-	-	-	-		-
Vote 15 - Other Total Capital single-year expenditure	4	497 942	790 174	790 414	101 101	412 566	395 200	17 366	4%	790 414
Total Capital Expenditure	+	497 942	790 424	791 634	101 101	412 566	395 648	16 918	4%	791 634
Capital Expenditure - Functional Classification										
Governance and administration		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								-		
Community and public safety		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								_		
	1									
Health		_	-	_	_	_	_	-		_
Economic and environmental services		- 1 726	- 2 208	- 2 208	-	- 968	- 1 104		-12%	- 2 208
		1 726 1 726	2 208 2 208	2 208 2 208	- - -	968 968	- 1 104 1 104	-	-12% -12%	- 2 208 2 208
Economic and environmental services Planning and development Road transport								- (136) (136) -		
Economic and environmental services  Planning and development  Road transport  Environmental protection		1 726	2 208	2 208	-	968	1 104	- (136) (136) - -	-12%	2 208
Economic and environmental services Planning and development Road transport Environmental protection Trading services								- (136) (136) -		
Economic and environmental services Planning and development Road transport Environmental protection Trading services Energy sources		1 726 491 995	2 208 784 859	2 208 784 859	101 072	968 410 929	1 104 392 430	- (136) (136) - - 18 500	-12% 5%	2 208 784 859
Economic and environmental services  Planning and development Road transport Environmental protection Trading services Energy sources Water management		1 726	2 208 784 859 784 859	2 208 784 859 784 859	101 072 101 072	968 410 929 410 929	1 104 392 430 392 430	- (136) (136) - - 18 500 - 18 500	-12%	2 208 784 859 784 859
Economic and environmental services Planning and development Road transport Environmental protection Trading services Energy sources		1 726 491 995	2 208 784 859	2 208 784 859	101 072	968 410 929	1 104 392 430	- (136) (136) - - 18 500	-12% 5%	2 208 784 859
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management		1 726 491 995	2 208 784 859 784 859	2 208 784 859 784 859	101 072 101 072	968 410 929 410 929	1 104 392 430 392 430	- (136) (136) - - 18 500 - 18 500	-12% 5%	2 208 784 859 784 859
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other	3	1 726 491 995 491 995 –	2 208 784 859 784 859	2 208 784 859 784 859	101 072 101 072	968 410 929 410 929	392 430 392 430	- (136) (136) - - 18 500 - 18 500 -	-12% 5% 5%	2 208 784 859 784 859 —
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other  Total Capital Expenditure - Functional Classification	3	1 726 491 995 491 995 - 9	2 208 <b>784 859</b> 784 859 -	2 208 784 859 784 859 - 970	101 072 101 072 -	968 410 929 410 929 -	392 430 392 430 - 323	- (136) (136) - - 18 500 - 18 500 - - (323)	-12% 5% 5% -100%	784 859 784 859 - 970
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other  Total Capital Expenditure - Functional Classification	3	1 726 491 995 491 995 - 9	2 208 <b>784 859</b> 784 859 -	2 208 784 859 784 859 - 970	101 072 101 072 -	968 410 929 410 929 -	392 430 392 430 - 323	- (136) (136) - - 18 500 - 18 500 - - (323)	-12% 5% 5% -100%	784 859 784 859 - 970
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other  Total Capital Expenditure - Functional Classification  Funded by:	3	1 726 491 995 491 995 - 9 497 942	784 859 784 859 - - - 790 424	784 859 784 859 - 970 791 634	101 072 101 072 - - 101 101	968 410 929 410 929 - - - 412 566	392 430 392 430 - 323 395 648	- (136) (136) (136) 18 500 (323) 16 918	-12% 5% 5% -100% <b>4%</b>	784 859 784 859 - 970 791 634
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other  Total Capital Expenditure - Functional Classification  Funded by: National Government	3	1 726 491 995 491 995 - 9 497 942 490 152	784 859 784 859 - - - 790 424 700 110	784 859 784 859 - 970 791 634	101 072 101 072 - - 101 101 101 072	968 410 929 410 929 - - - 412 566	392 430 392 430 - 323 395 648 350 055	- (136) (136) (136) 18 500 (323) 16 918	-12% 5% 5% -100% 4%	784 859 784 859 - 970 791 634
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste water management Other  Total Capital Expenditure - Functional Classification  Funded by: National Government Provincial Government District Municipality  Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public	3	1 726 491 995 491 995 - 9 497 942 490 152	784 859 784 859 - - - 790 424 700 110	784 859 784 859 - 970 791 634	101 072 101 072 - - 101 101 101 072	968 410 929 410 929 - - - 412 566	392 430 392 430 - 323 395 648 350 055	- (136) (136) (136) - 18 500 - 18 500 - (323) 16 918	-12% 5% 5% -100% 4%	784 859 784 859 - 970 791 634
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste water management Other  Total Capital Expenditure - Functional Classification  Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	3	1 726 491 995 491 995 - 9 497 942 490 152 2 797	2 208  784 859  784 859  790 424  700 110 457	2 208  784 859  784 859  -  970  791 634  700 110  1 427	101 072 101 072 - - 101 101 101 072	968 410 929 410 929 - - 412 566 411 897	392 430 392 430 - 323 395 648 350 055 552	- (136) (136) (136) - 18 500 - 18 500 - (323) 16 918 61 842 (552) 	-12% 5% 5% -100% <b>4%</b> -100%	784 859 784 859 784 859 - 970 791 634 700 110 1 427
Economic and environmental services  Planning and development Road transport Environmental protection Trading services Energy sources Water management Waste water management Waste water management Other Total Capital Expenditure - Functional Classification  Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) Transfers recognised - capital		1 726 491 995 491 995 - 9 497 942 490 152 2 797	784 859 784 859 784 859 - - 790 424 700 110 457	2 208  784 859  784 859  -  970  791 634  700 110  1 427	101 072 101 072 - - 101 101 101 072	968 410 929 410 929 - - 412 566 411 897	392 430 392 430 - 323 395 648 350 055 552	- (136) (136) (136) - 18 500 - 18 500 - (323) 16 918 - (552) 61 290	-12% 5% 5% -100% 4% -18% -100%	784 859 784 859 784 859 - 970 791 634 700 110 1 427
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste management Other  Total Capital Expenditure - Functional Classification  Funded by: National Government Provincial Government District Municipality  Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)  Transfers recognised - capital Borrowing	6	1 726 491 995 491 995 - 9 497 942 490 152 2 797 492 948 191	784 859 784 859 784 859 790 424 700 110 457 700 568 86 957	784 859 784 859 784 859 - 970 791 634 700 110 1 427 701 538 86 957	101 072 101 072 101 072 - - 101 101 101 072 -	968 410 929 410 929 - - 412 566 411 897 - 411 897	392 430 392 430 - 323 395 648 350 055 552	- (136) (136) (136) - 18 500 - 18 500 - (323) 16 918 61 842 (552) 61 290 (43 478)	-12% 5% 5% -100% 4% -18% -100%	784 859 784 859 784 859 - 970 791 634 700 110 1 427 701 538 86 957
Economic and environmental services  Planning and development Road transport Environmental protection  Trading services Energy sources Water management Waste water management Waste water management Other  Total Capital Expenditure - Functional Classification  Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)  Transfers recognised - capital		1 726 491 995 491 995 - 9 497 942 490 152 2 797	784 859 784 859 784 859 - - 790 424 700 110 457	2 208  784 859  784 859  -  970  791 634  700 110  1 427	101 072 101 072 - - 101 101 101 072	968 410 929 410 929 - - 412 566 411 897	392 430 392 430 - 323 395 648 350 055 552	- (136) (136) (136) - 18 500 - 18 500 - (323) 16 918 - (552) 61 290	-12% 5% 5% -100% 4% -18% -100%	784 859 784 859 784 859 - 970 791 634 700 110 1 427

<sup>1.</sup> 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

<sup>4.</sup> Include expenditure on investment property, intangible and biological assets

<sup>6.</sup> Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

<sup>7.</sup> Total Capital Funding must balance with Total Capital Expenditure

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

DC26 Zululand - Table C5 Monthly Budget S		ient - Capital	⊏xpenaiture (	municipal vo	ie, runctional	ciassification	i and tunding	) - A - WU6 De	cemper	
Vote Description	Ref	2022/23				Budget Ye	ear 2023/24			
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure - Municipal Vote									76	
Expenditure of multi-year capital appropriation	1									
Vote 01 - Council 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				070			000	- (200)	4000/	-
Vote 02 - Corporate Services		-	-	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				0.0			525	(020)	10070	-
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			050	252			405	- (405)	4000/	-
Vote 03 - Finance 03.1 - Financial Services Administration		-	250 250	<b>250</b> 250	-	-	125 125	(125) (125)	-100% -100%	250 250
03.2 - Budget & Treasury Office		_	250	250	_	_	125	(125)	-100 /6	230
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		-	-	-	-	-	-	-		-
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								-		-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-		-
05.1 - Planning Administration								-		-
05.2 - Wsa Administration								_		-
05.3 - Project Management					_		_	-		-
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		-	-	-	-	-	-	-		-
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								_		_
Vote 08 - Water Distribution		-	_	-	-	-	-	_		-
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								-		-
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								_		_
I Communication	1							l		

Vote 10 -				_							
0.6 Sed Visuo Disposed ( Jamel State)   0.7 Sed Visuo Dispos											-
30.9.5 of Mark Man Operand (Juneth Silvin)									_		-
100 - 0.500 Vasia Disposed (Londrill Stens)	, , ,								_		-
Value 10 -											_
Vivol 11 -			_	_	_	_	_	_			_
Vote 15 -			_		-	-	-	-	_		-
13.1 = Encircle Neuroning Function	Vote 12 - ,		_	-	-	-	-	-	_		-
Value 14 -	Vote 13 - ,		-	-	-	-	-	-	-		-
Vote 15 - Other   -   -   -   -   -   -   -									-		-
Total multi-lyser capital separative			-	-		-	-	-	-		-
Capital consequence   Capital Content   Capital Capital Content   Capital			_								-
Table	Total multi-year capital expenditure		_	250	1 220	ı	ı	448	(448)	-100%	1 220
Value of Council											
17.3		1					_				
10.12 - Noting Manager Administration   -						-				-80%	10
10.1.3						_				0.00/	- 10
0.14 - Legal & Completice 0.16 - Communication 0.17 - Institut Auditorial Services 0.17 - Institut Auditorial Services 0.18 - Risk Management 0.19 - Risk Management 0.10 - Risk Manage			_	_					` '	-60 /6	-
0.1 - Brook Management	-		_	_		_	_	_			_
10.1- Risk Management			_	_		_	_	_			_
Vote 02 - Components Services   833   2.250   2.480   29   681   1.200   (5.39)   4.5%   2.4			-	-	-	-	-	-	_		-
22.2   Varian Resources   2.2   2.400   2.9   681   1.200   (5.39)   4.5%   2.4   2.2   2.2   2.4   2.5			-	-	-	-	-	-	-		-
20.2 - Human Resources	Vote 02 - Corporate Services										2 480
20.2 A-Piont Management	· ·		824	2 250	2 480	29	661	1 200	(539)	-45%	2 480
20.2 - Disaster Management				-							-
20.25 - Fleet Management											-
20.2 - Information Technology   -   -   -   -   -   -   -     -				-							-
20.27 - Customer Care	· · · · · · · · · · · · · · · · · · ·		_	-	-	-	-	-	-		-
20.23 - Security Management			_	_	_		_	_	_		_
20.2   Fine Fighting And Protection			_								_
20.10   Secretarial Management   2						_		_			_
Vote 03 - Finance   2 064   400   400   -   -   200   (200)   -100%   4			_	_	_	_	_	_			_
0.32 - Budget & Treasury Office   0.33 - Budget & Treasury Office   0.34 - Supply Chain Management   0.35 - Saset Management   0.37 - Expenditure Management   0.38 - Expenditure Management   0.39 - Expenditure Management			2 064	400	400	-	-	200	(200)	-100%	400
0.3.3 - Budget & Treasury Office   0.3.4 - Supply Chian Management   0.3.5 - Asset Management   0.3.	03.1 - Financial Services Administration		2 064	300	300	-	-	150	(150)	-100%	300
33.4 Supply Chain Management   35.4 Supply Chain Management   37.5 Expenditure Management   37	03.2 - Budget & Treasury Office		-	100	100	-	-	50	(50)	-100%	100
0.3.5 - Asset Management   0.3.7 - Expenditure   0.3.	1		-	-	-	-	-	-	-		-
0.3.6 - Revenue Management   0.7			-	-	-	-	-	-	_		-
0.37   Expenditure Management			-	-		-	-	-			-
Vote 04 - Community Development			-					-			-
Out   Community & Social Serv. Administration   0.4.2 - Indonesa   0.4.5 - Indonesa   0			2 070					- 220		1000/	- 457
04.2 - Indonesa			2070						, ,	-100 /6	431
04.3 - Municipal Health			1 152			_	_			-100%	457
C4.4 - Tourism						_	_			10070	-
0.4.6 - Community Development	The state of the s		-	-	-	-	-	-	_		-
0.4.7 - Disaster Management 0.4.8 - Cemeteries-Fueral Parlours&Crematoriums Vote 05 - Planning & Was 0.5.1 - Planning Administration 0.5.2 - Was Administration 0.5.2 - Was Administration 0.5.3 - Project Management 491 521 697 903 697 903 101 072 411 897 350 055 61 842 18% 700 1 0.5.3 - Project Management 491 521 697 903 697 903 101 072 410 929 348 951 61 978 18% 697 9  Vote 06 - Technical Services 0.6.1 - Project Management Unit 0.6.2 - Water Storage 0.6.3 - Water Storage 0.6.4 - Water Storage 0.6.5 - Water Storage 0.6.5 - Water Storage 0.6.6 - Water Storage 0.6.6 - Water Storage 0.7	04.5 - Local Economic Development		1 726	-	-	-	-	-	_		-
O4.8 - Cemeteries-Funeral Parlours&Crematoriums   Vote 05 - Planning & Wea	04.6 - Community Development		-	-	-	-	-	-	-		-
Vote 05 - Planning & Wsa			-	-	-	-	-	-	-		-
05.1 - Planning Administration			-				-	-			-
05.2 - Wsa Administration	_		491 521								700 110
05.3 - Project Management   491 521   697 903   697 903   101 072   410 929   348 951   61 978   18%   697 97			-	2 208				1 104		-12%	2 208
Vote 06 - Technical Services         -			404 504	607.003				249 DE4		190/	607.003
06.1 - Project Management Unit         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10 /0</td><td>097 903</td></td<>										10 /0	097 903
06.2 - Water Storage       -											_
06.3 - Water Storage       -											_
06.4 - Water Storage			_	_		_	_	_	_		_
06.6 - Water Storage			_	-	-	_	-	-	_		-
Vote 07 - Water Purification   474	06.5 - Water Storage		-	-	-	-	-	-	-		-
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     - <td< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td></td<>	•										_
Vote 08 - Water Distribution         -         86 957         -         -         43 478         (43 478)         -100%         86 9           08.1 - Water Distribution Abaqulusi Wsp         -								_			_
08.1 - Water Distribution Abaqulusi Wsp       - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>43 478</td> <td></td> <td>-100%</td> <td>86 957</td>								43 478		-100%	86 957
08.2 - Water Distribution Endume Wsp       -			_	-				-			-
08.3 - Water Distribution Nongoma Wsp     - <t< td=""><td></td><td></td><td>_</td><td>-</td><td></td><td>_</td><td>-</td><td>-</td><td></td><td></td><td>-</td></t<>			_	-		_	-	-			-
08.5 - Water Distribution Ulundi Wsp     - <td< td=""><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td></td<>			-	-	-	-	-	-	-		-
08.6 - Water Distribution Zululand Wsp - 86 957 43 478 (43 478) -100% 86 9	08.4 - Water Distribution Pongola Wsp		-	-	-	-	-	-	-		-
	· ·		-	-			-	-			-
Vote U9 - Waste Water	·								, ,	-100%	86 957
	Vote 09 - Waste Water		-	-	-	-	-	-	-		-

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

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

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

DC26 Zululand - Table C6 Monthly Budget Staten	T	2022/23	Budget Year 2023/24						
Description	Ref	Audited	Original	Adjusted		Full Year			
		Outcome	Budget	Budget	YearTD actual	Forecast			
R thousands	1								
ASSETS									
Current assets									
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			
Total current assets		166 344	480 492	480 492	400 637	480 492			
Non current assets									
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		_	_	_	_	_			
Total non current assets		4 999 838	6 247 525	6 248 735	5 379 224	6 248 735			
TOTAL ASSETS		5 166 182	6 728 017	6 729 227	5 779 861	6 729 227			
LIABILITIES									
Current liabilities									
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			
Total current liabilities		500 466	352 992	352 992	531 798	352 992			
Non current liabilities									
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		_	_	_	_	_			
Total non current liabilities	1	44 689	128 340	128 340	144 689	128 340			
TOTAL LIABILITIES	1	545 155	481 332	481 332	676 486	481 332			
NET ASSETS	2	4 621 027	6 246 684	6 247 894	5 103 375	6 247 894			
COMMUNITY WEALTH/EQUITY	+-	. 021 021	22.0004	J = 17 004	3 100 010	J = 17 007			
Accumulated surplus/(deficit)		4 707 986	5 445 412	5 445 412	5 105 761	5 445 412			
Reserves and funds		7107 300	0 770 412	U TTU # 12	0 100 701	U TTJ 41Z			
Other									
TOTAL COMMUNITY WEALTH/EQUITY	2	4 707 986	5 445 412	5 445 412	5 105 761	5 445 412			
TOTAL CONTINUNTE WEALTH/EQUIT		4 / 0 / 986	J 443 41Z	J 443 41Z	5 105 /6T	J 443 412			

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

		2022/23				Budget Year 2	023/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
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								-		
Payments										
Suppliers and employees		(868 156)	(672 640)	(672 640)	(185 284)	(876 927)	(336 320)	540 607	-161%	(672 640)
Interest								-		
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 830 973	993 132	993 132	603 684	1 572 969	496 566	########	-217%	993 132
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								_		
Decrease (increase) in non-current receivables		_	-	-	_	-	_	-		_
Decrease (increase) in non-current investments								_		
Payments										
Capital assets		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(496 168)	(789 967)	(789 967)	(101 101)	(412 566)	(394 983)	17 583	-4%	(789 967)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
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!	-
Payments										
Repayment of borrowing		(1 090)	(10 000)	(10 000)	_	(173)	(5 000)	(4 827)	97%	(10 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 091)	90 000	90 000	100 000	99 835	45 000	(54 835)	-122%	90 000
NET INCREASE/ (DECREASE) IN CASH HELD		1 333 714	293 165	293 165	602 584	1 260 238	146 582			293 165
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	Revenue			
	Client elected Not to populate this sheet			
2	Expenditure By Type			
	Client elected Not to populate this sheet			
3	Capital Expenditure			
	Client elected Not to populate this sheet			
	Financial Position			
	Client elected Not to populate this sheet			
	<u>Cash Flow</u>			
	Client elected Not to populate this sheet			
	Measureable performance			
	Client elected Not to populate this sheet			
7	Municipal Entities			
	Client elected Not to populate this sheet			

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

			2022/23		Budget Y	ear 2023/24	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
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%
Safety of Capital							
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%
<u>Liquidity</u>							
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%
Revenue Management	,						
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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	100,0%	100,0%	0,0%	100,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%
IDP regulation financial viability indicators							
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							Budge	t Year 2023/24					
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	ITotal	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												J	,
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

Description	NT				Bu	dget Year 2023	/24			
R thousands	Code	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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900									_
Total By Customer Type	1000	-	-	_	-	-	-	-	-	-

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

Investments by maturity Name of institution & investment ID  R thousands	Ref	Period of Investment  Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Municipality									
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

		2022/23				Budget Year 2	023/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands RECEIPTS:	1,2								%	
RECEIP 15:	1,2									
Operating Transfers and Grants										
National Government:		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]								-		
Provincial Government:		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]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		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		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	658 830	643 859	692 422	210 557	526 761	343 898	182 863	53,2%	692 422
Capital Transfers and Grants										
National Government:		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
Provincial Government:		3 196	-	-	-	-	-	-		-
Infrastructure Grant		3 196	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Unspecified		-	-	-	_	-				
Total Capital Transfers and Grants	5	610 502	805 127	805 127	-	355 383	402 563	(47 180)	-11,7%	805 127
TOTAL RECEIPTS OF TRANSFERS & GRANTS	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

DC26 Zululand - Supporting Table SC7(1) Wonthly Budge		2022/23	<u> </u>			Budget Year 2	023/24			
Description	Ref	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
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 381 030	1 331 220	1 410 283	203 766	819 751	692 129	127 622	18,4%	1 410 283

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

				Budget Year 2023/2	4	
Description	Ref	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<u>EXPENDITURE</u>						
Operating expenditure of Approved Roll-overs						
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:		-	_	-	-	
					_	400.00/
Total operating expenditure of Approved Roll-overs		1 446		_	1 446	100,0%
Capital expenditure of Approved Roll-overs						
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%

Summary of Employee and Councillor remuneration	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 2	023/24 YearTD	YTD	YTD	Full Y
	1401	Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forec
thousands	1	A	В	С					%	D
Basic Salaries and Wages					197	197		197	#DIV/0!	
Pension and UIF Contributions		509	512	512	44	251	256	(5)	-2%	
Medical Aid Contributions		54	55	55	3	21	27	(7)	-25%	
Motor Vehicle Allowance Cellphone Allowance		1 889 681	1 962 694	1 962 694	263 113	1 081 402	981 347	100 55	10% 16%	
Housing Allowances		360	180	180	15	90	90	-	1070	
Other benefits and allowances		5 782	6 084	6 084	548	2 924	3 042	(118)	-4%	
b Total - Councillors % increase	4	9 276	9 486 2,3%	9 486 2,3%	1 183	4 965	4 743	222	5%	2,3
nior Managers of the Municipality	3		2,070	2,070						2,0
Basic Salaries and Wages	3	6 237	6 191	6 191	673	4 029	3 095	934	30%	
Pension and UIF Contributions		176	62	62	30	178	31	147	474%	
Medical Aid Contributions Overtime		59	3	3	10	55	1	54	3824%	
Performance Bonus		650	-	-		-		_		
Motor Vehicle Allowance		1 640	1 542	1 542	166	1 004	771	233	30%	
Cellphone Allowance Housing Allowances		257 13	238	238	26 1	158 6	119	39 6	33% #DIV/0!	
Other benefits and allowances		309	195	195	21	188	98	90	92%	
Payments in lieu of leave		374	-	-	-	95	-	95	#DIV/0!	
Long service awards	2	132	-	-	-	-	-	-		
Post-retirement benefit obligations Entertainment	2	_	_	_	_	_	_	-		
Scarcity		-	-	-	-	-	-			
Acting and post related allowance		97	-	-	-	16	-			
In kind benefits  ub Total - Senior Managers of Municipality		9 945	8 230	8 230	928	5 729	4 115	1 614	39%	
% increase	4	3 243	-17,2%	-17,2%	920	3123	4113		35.70	-17,
her Municipal Staff	1									
Basic Salaries and Wages	1	184 973	206 063	206 063	17 263	99 693	103 032	(3 339)	-3%	21
Pension and UIF Contributions	Ì	24 702	27 991	27 991	2 222	13 241	13 996	(755)	-5%	
Medical Aid Contributions Overtime	Ì	14 860 6 703	15 496 5 448	15 496 5 448	1 367	8 061 3 378	7 748 2 724	313 654	4% 24%	
Performance Bonus	1	12 696	13 983	13 983	1 277	7 254	6 992	263	4%	
Motor Vehicle Allowance	Ì	10 357	10 682	10 682	1 046	5 621	5 341	280	5%	
Cellphone Allowance	Ì	740	828	828	71	392	414	(22)	-5% -3%	
Housing Allowances Other benefits and allowances	Ì	1 669 4 065	1 724 282	1 724 282	149 375	839 1 973	862 141	(23) 1 832	-3% 1300%	
Payments in lieu of leave	Ì	5 523	-	-	269	2 218	-	2 218	#DIV/0!	
Long service awards	١.	3 358	-	-	249	1 116	-	1 116	#DIV/0!	
Post-retirement benefit obligations Entertainment	2	5 393	-	-	-	-	-	-		
Scarcity		_	_	_	_	_		_		
Acting and post related allowance		1 191	-	-	58	298	-	298	#DIV/0!	
In kind benefits		276 230	282 498	282 498	24 940	144 085	141 250	2 835	2%	21
ub Total - Other Municipal Staff % increase	4	2/6 230	282 498	282 498	24 940	144 085	141 250	2 835	2%	2.3
otal Parent Municipality	Ė	295 452	300 214	300 214	27 051	154 779	150 108	4 671	3%	31
npaid salary, allowances & benefits in arrears:				4 ***						
oard 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	5							_		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations Entertainment								-		
Scarcity										
Acting and post related allowance										
In kind benefits										
ub Total - Executive members Board % increase	4	-	-	-	-	-	-	-		
% increase enior Managers of Entities	1 *									
enior Managers of Entities Basic Salaries and Wages	Ì							_		
Pension and UIF Contributions	Ì							-		
Medical Aid Contributions	Ì							-		
	Ì							-		
Overtime Performance Bonus	1							-		
Overtime Performance Bonus Motor Vehicle Allowance	1								1	
Performance Bonus Motor Vehicle Allowance Cellphone Allowance								-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances								-		
Performance Borus Motor Vehicle Allowance Celliphone Allowance Housing Allowances Other benefits and allowances								-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances								-		
Ferformance Borus Motor Vehicle Allowance Celliphore Allowance Celliphore Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-etimente Feriod Edigations	2							-		
Performance Bonus Motor Vahick Allowance Caliphone Allowance Housing Allowances Housing Allowances Other breefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations Enteticiment	2							-		
Performance Borus Motor Vehicle Allowance Celliphore Allowance Celliphore Allowance Housing Allowances Other benefits and allowances Perprents in iteu of leave Long service awards Post-reformement benefit obligations Emi	2							-		
Performance Borus Motor Vehice Allowance Celiphone Allowance Celiphone Allowance Housing Allowances Housing Allowances Other benefits and allowances Perpress in lieu of leave Long sencice awards Post-retirement benefit obligations Einstalliment Scarchy Acting and post related allowance In land benefits	2							-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Housing Allowances Dieter bernetist and allowances Payments in lieu of leave Long service awards Post-etimement benefit colligations Entertainment Socarchy Acting and post related allowance in kind bernetis To trail Senior Managers of Entities		-	-	-		-		-		
Performance Bonus Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Peryments in lieu of leave Long service awards Post-eletiments theseft obligations Entiretainment Scarchy Acting and post related allowance In kind benefits by foul - Service Managers of Entities % increase	2	-	-	-	-	-	<u>-</u>	- - - -		
Notor Vertice Allowance Motor Vertice Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-vetirement benefit obligations Entitationment Scarcity Acting and post related allowance In land benefits bit Total - Service Managers of Entities Visincreases ther Staff of Entities		-	-	-		-	-	- - - -		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Housing Allowances Payments in lieu of leave Long service awards Post-etimemet and allowances Entertainment Scarcity Acting and post related allowance in kind benefits To tell - Senior Managers of Entities Wi Increase ther Staff of Entities Basic Salaries and Wages		-	,	-		-		- - - -		
Notor Vertice Allowance Motor Vertice Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-vetirement benefit obligations Entitationment Scarcity Acting and post related allowance In land benefits bit Total - Service Managers of Entities Visincreases ther Staff of Entities		-				-		- - - -		
Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-entirement benefit citigations Entertainment Scarchy Acting and post related allowance In land benefits In land benefits In Total - Senior Managers of Entities We increases her Staff of Entities Basic Staffers and Wages Persion and UIF Cortifications Medical Ald Contributions Medical Ald Contributions Overtime		-		-		-	_	-		
Performance Borus Motor Vehice Allowance Celiphone Allowance Celiphone Allowance Housing Allowances Housing Allowances Other benefits and allowances Payments in fieu of leave Long service searchs Post-referement benefit obligations Entertainment Socarchy Acting and post related allowance In inch benefits but Total - Senior Managers of Entities W, increase Her Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Aid Contributions Overtime Performance Borus		-		-		-	_	-		
Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-entirement benefit citigations Entertainment Scarchy Acting and post related allowance In land benefits In land benefits In Total - Senior Managers of Entities We increases her Staff of Entities Basic Staffers and Wages Persion and UIF Cortifications Medical Ald Contributions Medical Ald Contributions Overtime		-				-		-		
Performance Borus Motor Vehick Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Housing Allowances Debre Perriefts and allowances Payments in lieu of leave Long service awards Post-etierment and allowances Entertainment Scarcity Acting and post related allowance In lied breefs In lied breefs In 101 - Senior Managers of Entities Wis Increase ther Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Ald Contributions Overtime Performance Borus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Collphone Allowance		-				-	-	-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Housing Allowance Housing Allowances Housing Allowances Housing Allowances Cong service and allowances Payments in lieu of leave Long service awards Post-etirement benefit colligations Entitationnent Scarchy Acting and post related allowance In land benefits bit Total - Senior Managers of Entities Vi Increases ther Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Ald Contributions Overtime Performance Borus Motor Vehicle Allowance Lobusing Allowances Lobusing Allowances Lobusing Allowances Lobusing Allowances		-		-	-	-		-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Payments in fieur of leave Long service awards Post-referement benefit obligations Entertainment Socarchy Acting and post related allowances in lend benefits bit Total - Senior Managers of Entities Vi Increase there Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Motor Vehicle Allowance Overtime Performance Borus Motor Vehicle Allowance Louising Allowance Housing Allowance Other benefits and allowances Housing Allowance Other benefits and allowances Payments in lieu of leave		-			_	-	_	-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Housing Allowances Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-entirement benefit obligations Entertainment Scarcity Acting and post related allowance In land benefits by Total - Senior Managers of Entities Visincreases ther Staff of Entities Basic Staffers and Wages Persion and UIF Contributions Medical Ald Contributions Overtime Performance Borus Medical Ald Contributions Overtime Performance Borus Housing Allowances Cellphone Allowance Cellphone Allowance Cellphone Allowances Other benefits and allowances Payments in lieu of leave Long service awards		-			_	-	_	-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Payments in fieur of leave Long service awards Post-referement benefit obligations Entertainment Socarchy Acting and post related allowances in lend benefits bit Total - Senior Managers of Entities Vi Increase there Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Motor Vehicle Allowance Overtime Performance Borus Motor Vehicle Allowance Louising Allowance Housing Allowance Other benefits and allowances Housing Allowance Other benefits and allowances Payments in lieu of leave		-				-		-		
Performance Borus Motor Vehicia Allowance Celliphone Allowance Celliphone Allowance Housing Allowances Housing Allowances Housing Allowances Department in lieu of leave Long sencice awards Post-retirement benefit obligations Einsteinment Socaroly Acting and post mileted allowance In India bandist but Total - Sentior Managers of Entities but Total - Sentior Managers of Entities W increase Her Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Ald Contributions Overtime Performance Borus Motor Vehicia Allowance Celliphone Allowance Housing Allowances Other benefits and allowances Other benefits and allowances Long service awards Long service awards Post-retirement benefit obligations Entitesizement		-				-		-		
Netor Vehicle Allowance Motor Vehicle Allowance Caliphone Allowance Housing Allowances Housing Allowances Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-enterment benefit obligations Entertainment Scarchy Acting and post related allowance In lind benefits In lind lind lind lind lind lind lind lin		-			-		-	-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Housing Allowance Housing Allowances Housing Allowances Housing Allowances Housing Allowances Long service awards Post-retirement benefit obligations Einstationment Scarchy Acting and post related allowance In land benefits bit Total - Senior Managers of Entities Wincrease ther Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Ald Contributions Medical Ald Contributions (Verifine Performance Bonus Motor Vehicle Allowance Housing Allowances Housing Allowances Housing Allowances Housing Allowances Perpymants in lieu of leave Long service awards Post-entimement benefit obligations Einstationment Scarchy Acting and post related allowance In land benefits		-				-		-		
Performance Borus Motor Vehicle Allowance Cellphone Allowance Housing Allowance Housing Allowances Housing Allowances Housing Allowances Housing Allowances Long service awards Post-retirement benefit obligations Einstationment Scarchy Acting and post related allowance In land benefits bit Total - Senior Managers of Entities Wincrease ther Staff of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Ald Contributions Medical Ald Contributions (Verifine Performance Bonus Motor Vehicle Allowance Housing Allowances Housing Allowances Housing Allowances Housing Allowances Perpymants in lieu of leave Long service awards Post-entimement benefit obligations Einstationment Scarchy Acting and post related allowance In land benefits		-						-		
Performance Borus Motor Vehica Allowance Celliphone Allowance Celliphone Allowance Housing Allowances Housing Allowances Debt Performant and Inlowances Payments in lieu of leave Long service awards Post-entirement benefit obligations Entertainment Socarchy Acting and post related allowance In lind benefits by Total - Senior Managers of Entities Wis Increase Where Staff of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Ald Contributions Motor Vehicle Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-entirement benefit objections Entertainment Socarchy Acting and post related allowance In land benefits In Total - Other Benefit of Service Entertainment Socarchy Acting and post related allowance In Motor Vehical Footstaff of Entities	4							-	3%	33

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

Description	Ref						Budget Yea	ar 2023/24							Medium Term R enditure Frame	
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source	- 1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Duaget	Duuget	Dauget	Dauget	Duaget	Dauget			
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 Water Management		301	142	014	1010	220	544	1 003	1 003	1 003	1 003	1 000	- 100	10 003	14 000	10 420
Octytee 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
Cash Receipts by Source		399 159	237 061	251 588	193 794	22 685	714 664	71 381	71 381	71 381	71 381	71 381	(1 319 286)	856 570	853 854	911 555
Other Cash Flows by Source													_			
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													-			
Total Cash Receipts by Source		503 159	387 868	337 589	235 572	192 684	888 664	146 808	146 808	146 808	146 808	146 808	(1 517 880)	1 761 697	1 406 822	1 523 070
Cash Payments by Type													-			
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
Cash Payments by Type		285 385	109 364	97 659	71 332	114 870	178 946	55 970	55 970	55 970	55 970	55 970	(465 767)	671 640	699 464	732 935
Other Cash Flows/Payments by Type																
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
Total Cash Payments by Type		285 385	169 965	155 234	186 275	206 421	286 385	122 717	122 717	122 717	122 717	122 717	(430 645)	1 472 607	1 191 306	1 275 687
NET INCREASE/(DECREASE) IN CASH HELD		217 774	217 903	182 355	49 297	(13 738)	602 280	24 091	24 091	24 091	24 091	24 091	(1 087 235)	289 090	215 516	247 384
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

DC26 Zululand - NOT REQUIRED - municipality do	es n	2022/23	es or this is	the parent ii	iunicipality s	Budget Year 2				
Description	Ref	Audited	Original	Adjusted	Monthly	Duuget rear z	YearTD	YTD	YTD	Full Year
2000 I paos	1101	Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1	Gutoomo	Daugot	Daugot	uotuui		buugut	Variation	%	10100001
Revenue									70	
Exchange Revenue										
Service charges - Electricity								_		
Service charges - Water								_		
Service charges - Waste Water Management								_		
Service charges - Waste management								_		
Sale of Goods and Rendering of Services								_		
Agency services								_		
Interest								_		
Interest earned from Receivables								_		
Interest earned from Current and Non Current Assets								_		
Dividends								_		
Rent on Land								_		
Rent on Land  Rental from Fixed Assets								_		
Licence and permits								_		
								_		
Operational Revenue Non-Exchange Revenue								_		
-								_		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								-		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		_
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest Contracted convices								_		
Contracted services Transfers and subsidies								_		
I ransfers and subsidies  Irrecoverable debts written off								-		
								_		
Operational costs								_		
Losses on disposal of Assets										
Other Losses			_	_		_	_	_		
Total Expenditure Surplus/(Deficit)				_	_	_	_	_		
our proof(Derioit)		_	-	_	_	_	_	_		_
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	_	-	-	-	-		-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

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

DOZO Zaldiana - NOT REGORED - manicipanty ac		2022/23		ти рин ти		Budget Year 2				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-		-		_
Expenditure By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total On antina Fun anditum	2	_		_	-	_	_	-		
Total Operating Expenditure		-	-	-	-	-	-	_		_
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								_		
								-		
								_		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		_

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

	2022/23				Budget Year 2	023/24			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
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%	_
Total Capital expenditure	497 942	791 634	791 634	412 566					

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

Description thousands apital expenditure on new assets by Asset Class/Sub-cla	Ref	Audited Outcome	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
apital expenditure on new assets by Asset Class/Sub-cla			Budget	Budget	actual	Tour 1D dottudi	budget	variance	variance	Forecast
									%	
<u>frastructure</u>	<u>ss</u>									
		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
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		491 521	693 120	692 468	101 072	410 929	346 264	(64 666)	-18,7%	692 46
Dams and Weirs								-		
Boreholes		68 814	79 130	72 907	5 312	23 172	36 736	13 564	36,9%	72 90
Reservoirs		11 062	15 086	10 178	5 938	6 342	5 312	(1 030)	-19,4%	10 17
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		63 564	66 957	79 913	21 199	63 048	39 368	(23 681)	-60,2%	79 91
Bulk Mains		311 748	508 469	497 710	66 658	299 053	249 344	(49 709)	-19,9%	497 71
Distribution		36 333	23 478	31 760	1 964	19 314	15 504	(3 810)	-24,6%	31 76
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations								-		
Capital Spares			4 =00				2.254	-	400.00/	2.22
Sanitation Infrastructure		-	4 783	6 235	_	-	2 954	2 954	100,0%	6 23
Pump Station			4 =00					-	400.00/	- 40
Reticulation		-	4 783	5 435	-	-	2 688	2 688	100,0%	5 43
Waste Water Treatment Works								-		
Outfall Sewers				202			20-	- 007	400.00/	
Toilet Facilities		-	-	800	-	-	267	267	100,0%	80
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	_	-	_	-		_
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	_	-		_
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation MV Substations								-		

LV Networks							-		
Capital Spares							_		
Coastal Infrastructure	_	-	-	-	-	-	_		_
Sand Pumps							_		
Piers							_		
Revetments							_		
Promenades							_		
Capital Spares							_		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres							-		
Core Layers							-		
Distribution Layers							-		
Capital Spares							-		
Community Assets	1 726	_	_	_	_	_	_		_
Community Facilities	1 726	_	_	_	_	_	_		_
Halls	1720						_		
Centres	1 726								
	1 /20	-	-	-	-	-	_		-
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							_		
Purls							_		
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							-		
Heritage assets	_	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art	_	_	-	-	-	-	-		_
Conservation Areas							_		
Other Heritage							_		
Investment properties	_	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	_	_	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		_
Municipal Offices	_	-	-	-	-	-	-		-
Pay/Enquiry Points							_		
Building Plan Offices							_		
· · · · · · · · · · · · · · · · · · ·							1		

Madahan	1 1							İ		
Workshops								_		
Yards								_		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	_	-		-
Staff Housing								_		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		_	_	_	_	_	_	_		
Biological or Cultivated Assets		_	_	_	-	_	_	_		
biological of Cultivated Assets								_		
Intangible Assets		51	-	-	-	-	_	-		_
Servitudes								-		
Licences and Rights		51	-	-	-	-	_	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		51	-	-	-	-	_	-		-
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		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
										2 330
Furniture and Office Equipment		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
Machinery and Equipment		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
Transport Assets		_	_	270	_	235	68	(167)	-247,7%	270
Transport Assets		_	_	270	_	235	68	(167)	-247,7%	270
									,	
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 Capital Expenditure on new assets	1	497 751	790 424	791 634	101 101	412 566	395 648	(16 918)	-4,3%	791 634

DC26 Zululand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	D. 4	2022/23				Budget Year 2				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1	Outcome	buuget	buuget	actual		budget	variance	variance %	rorecast
Capital expenditure on renewal of existing assets by Ass		S/Sub-class							/6	
Infrastructure			_	_			_			
Roads Infrastructure								_		_
Roads								_		
Road Structures								_		
Road Furniture								_		
Capital Spares								_		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure	1	-	=	-	=	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								_		
Waste Transfer Stations								_		
Waste Processing Facilities								_		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines	1							-		
Rail Structures	1							-		
Rail Furniture	1							-		
Drainage Collection	1							-		
Storm water Conveyance	1							-		
Attenuation	1							-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps	1							-		
Piers	1							-		
Revetments	1							-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								_		
Core Layers	1							_		
Distribution Layers	1							_		
Capital Spares								_		
								-		
Community Assets		-	-	-	-	-	-	-		-
Community Facilities	1	-	-	-	-	-	-	-		-
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres	1							-		
Fire/Ambulance Stations	1							l -	l	

1								ı	ı	
Building Plan Offices								-		
Workshops								_		
Yards								_		
Stores								_		
Laboratories								_		
Training Centres								_		
Manufacturing Plant								_		
Depots								_		
Capital Spares								_		
Housing		_	-	_	-	-	-	_		-
Staff Housing								_		
Social Housing								_		
Capital Spares								_		
Biological or Cultivated Assets		-	-	_	-	-	-	-		_
Biological or Cultivated Assets								-		
Intangible Assets		-	-	_	_	_	_	_		_
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	_		-
Water Rights								_		
Effluent Licenses								_		
Solid Waste Licenses								_		
Computer Software and Applications								_		
Load Settlement Software Applications								_		
Unspecified								_		
Computer Equipment		20	-	-	-	-	-	-		-
Computer Equipment		20	-	-	-	-	-	_		-
Furniture and Office Equipment		40	200	200	_	_	100	100	100,0%	200
Furniture and Office Equipment		40	200	200	_	-	100	100	100,0%	200
Machinery and Equipment		29	_	50	_	_	20	20	100,0%	50
Machinery and Equipment		29	_	50	_	_	20	20	100,0%	50
Transport Assets		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
Land		_	_	_	_	_	_	_		_
Land								_		
Tools Marine and New historical Asimals										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								_		
<u>Living resources</u>		-	-	-	-	-	-	_		-
Mature		-	-	-	-	-	-	_		-
Policing and Protection								-		
Zoological plants and animals								_		
Immature		-	-	-	_	-	-	_		-
Policing and Protection								_		
Zoological plants and animals	<b>.</b>							-	07.00/	
Total Repairs and Maintenance Expenditure	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	5.7	2022/23		A.P. 4 .		Budget Year 2		\		F
Description	Ref	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										
<u>Infrastructure</u>		88 946	80 877	80 877	31 776	31 776	40 439	8 663	21,4%	80 87
Roads Infrastructure		587	718	718	-	-	359	359	100,0%	71
Roads		587	718	718	-	-	359	359	100,0%	71
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		28	36	36	-	-	18	18	100,0%	3
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		28	36	36	_	-	18	18	100,0%	3
Capital Spares								_		
Water Supply Infrastructure		86 306	77 892	77 892	31 297	31 297	38 946	7 648	19,6%	77 89
Dams and Weirs		2 197	2 285	2 285	188	188	1 143	955	83,5%	2 28
Boreholes		1 572	471	471	702	702	235	(467)	-198,3%	47
Reservoirs		7 184	7 026	7 026	2 273	2 273	3 513	1 240	35,3%	7 02
Pump Stations		5 203	4 451	4 451	1 721	1 721	2 226	505	22,7%	4 45
Water Treatment Works		7 060	6 502	6 502	1 436	1 436	3 251	1 815	55,8%	6 50
Bulk Mains		39 339	34 795	34 795	17 507	17 507	17 398	(109)	-0,6%	34 79
Distribution		23 677	22 280	22 280	7 446	7 446	11 140	3 694	33,2%	22 28
Distribution Points		25 077	22 200	22 200	7 110	7 440	11 140	- 0 004	00,270	22 20
PRV Stations		74	81	81	25	25	41	16	39,0%	8
Capital Spares		74	01	01	25	25	71	10	00,070	
Sanitation Infrastructure		2 026	2 231	2 231	478	478	1 116	637	57,1%	2 23
		(174)	193	193	70	70	96	27	27,8%	19
Pump Station Reticulation		1 686	1 717	1 717	146	146	858	713	83,0%	1 71
Waste Water Treatment Works		514	322	322	263	263	161	(102)	-63,4%	32
Outfall Sewers		-	-	-	_	203		(102)	-03,470	
						_	-			-
Toilet Facilities		-	-	-	-	_	_	-		_
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	_		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								_		
Attenuation								-		
MV Substations								-		
LV Networks								_		
Capital Spares								_		
Coastal Infrastructure		-	-	-	_	-	_	_		_
Sand Pumps								_		

Piers	1						l _	ĺ	
Revetments							_		
Promenades							_		
Capital Spares							_		
Information and Communication Infrastructure	_	_	_	_	_	_			_
Data Centres		_	_	_	_	_			
Core Layers							_		
Distribution Layers							_		
							_		
Capital Spares							_		
Community Assets	30	852	852	569	569	426	(143)		85
Community Facilities	(105)	622	622	502	502	311	(191)	-61,5%	62:
Halls	-	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		_
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Purls	-	-	-	-	-	-	- '		_
Public Open Space	-	-	_	-	-	-	-		-
Nature Reserves	-	-	_	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	143	-	-	172	172	-	(172)	#DIV/0!	-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	(248)	622	622	330	330	311	(19)	-6,2%	62:
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	135	230	230	67	67	115	48	41,4%	23
Indoor Facilities							-		
Outdoor Facilities	135	230	230	67	67	115	48	41,4%	230
Capital Spares							-		
Heritage assets	_	-	-	-	-	_	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	_	_	_	_	_	_	_		_
Revenue Generating		_	_	_	_	_	_	<del>                                     </del>	
Improved Property							_		
Unimproved Property							_		
Non-revenue Generating	_	_	_	_	_	_	_		_
Improved Property	_	_	_	_	_	_	_		_
Unimproved Property							_		
Other assets	2 904	1 366	1 366	113	113	683	569	83,4%	1 36
Operational Buildings	2 904	1 366	1 366	113	113	683	569	83,4%	1 36
Municipal Offices	2 904	1 312	1 312	113	113	656	543	82,7%	1 31:
Pay/Enquiry Points	2 904	-	-	-	-	-	_	52,770	-
Building Plan Offices	_	_	_	_	_	_	_		_
Workshops		_	_	_	_	_	_		
Yards	_	_	_	_	_	_	_		_
Stores	_	53	53	_	_	27	27	100,0%	5
Laboratories	_	-	_ 55	_	_		_	100,070	_
	_	_	_	_	_	_	_		
Irainina Contros	_			_	_	_	_		_
Training Centres								1	
Manufacturing Plant	-	-	-						
	-	-	-	-	-	-	-		-

Staff Housing	1	_	_	_	_	_	_	_	I	
Social Housing		_	_	_	_	_	_	_		
Capital Spares		_	_	_	_	_	_	_		
										ŀ
Biological or Cultivated Assets		-	-	-	-	-	-	-		+
Biological or Cultivated Assets								-		
ntangible 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%	
Computer Equipment		2 770	992	992	232	232	496	264	53,2%	t
urniture and Office Equipment		505	555	555	45	45	278	233	83,8%	
Furniture and Office Equipment		505	555	555	45	45	278	233	83,8%	t
									,	
Machinery and Equipment		717	368	368	109	109	184	75	40,7%	L
Machinery and Equipment		717	368	368	109	109	184	75	40,7%	
ransport Assets		4 359	4 991	4 991	325	325	2 496	2 170	87,0%	
Transport Assets		4 359	4 991	4 991	325	325	2 496	2 170	87,0%	
an <u>d</u>		_	1	_	_	_	_	_		
Land								-		t
oo's, Marine and Non-biological Animals		_	-	_	_	_	_	_		
Zoo's, Marine and Non-biological Animals		_	_	_	_	_	_	_		╁
•								_		
iving resources		-	-	-	-	-	-	-		
Mature		-	-	-	-	-	-	-		L
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%	

DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

DC26 Zululand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December										
Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 2	2023/24 YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by As	set Cl	ass/Sub-class								
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads Road Structures								_		
Road Furniture								_		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants HV Substations								-		
HV Switching Station								_		
HV Transmission Conductors								_		
MV Substations								_		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares	1							-		
Water Supply Infrastructure	1	-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs	1							-		
Pump Stations Water Treatment Works								-		
Bulk Mains								_		
Distribution								_		
Distribution Points								_		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares Solid Waste Infrastructure								-		
Landfill Sites		-	-	-	-	-	_	_		_
Waste Transfer Stations								_		
Waste Processing Facilities								_		
Waste Drop-off Points								_		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure	1	-	-	-	-	-	-	-		-
Rail Lines	1							-		
Rail Structures								-		
Rail Furniture	1							-		
Drainage Collection Storm water Conveyance	1							_		
Attenuation	1							-		
MV Substations	1							_		
LV Networks	1							_		
Capital Spares	1							-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps	1							-		
Piers	1							-		
Revetments	1							-		
Promenades								-		
Capital Spares	1							-		
Information and Communication Infrastructure	1	-	-	-	-	-	-	-		-
Data Centres	1							-		
Core Layers								-		
Distribution Layers Capital Spares	1							_		
	1							_		
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls Centres	1							-		
Centres Crèches	1							_		
Clinics/Care Centres								_		
Fire/Ambulance Stations								_		
1								ı	1	

Testing Stations	1							_	[	
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								_		
Heritage assets		_	_	_	_	_	_	_		_
Monuments		_	_	_	_	-	_	_		_
Historic Buildings								_		
Works of Art								_		
Conservation Areas								_		
Other Heritage								_		
· ·								_		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	-	-	-	-	-	-		-
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								_		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		_	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		_	_	_	_	_	_	_		_
Computer Equipment				_		_	_			_
Computer Equipment								-		
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
Machinery and Equipment		_	_	_	_	_	_	_		_
Machinery and Equipment				_			_			
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets								-		
<u>Land</u>		_	-	_	_	_	_	_		_
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
		1								
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature Participa		-	-	-	-	-	-	-		-
Policing and Protection	l							-		

Zoological plants and animals								-	
Immature		-	-	-	-	-	-	-	-
Policing and Protection								-	
Zoological plants and animals								-	
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	-	-

### References

<sup>1.</sup> 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 2	2023/24 Capital Ex	penditure Mon	thly Trend: a	ctual v targe
Month	2022/23	Original Budge	Adjusted Budg	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	_

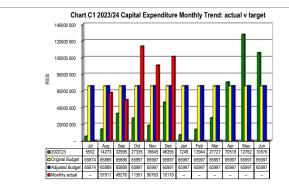
Chart C2 2	023/24 Capital Ex	nenditure: YT
Month		YearTD budget
Jul	_	65 875
Aug	57 911	131 765
Sep	49 277	197 655
Oct	113 514	263 652
Nov	90 763	329 650
Dec	101 101	395 648
Jan	-	461 646
Feb	-	527 643
Mar	-	593 641
Apr	-	659 639
May	-	725 637
Jun	-	791 634

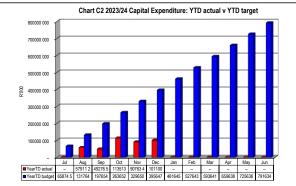
Chart C3 Aged	Consumer D	ebtors Analys	sis					
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2023	12 931	5 476	4 421	3 537	3 700	3 952	17 572	169 787
2022/23	5 105	5 777	4 217	3 954	3 389	3 199	22 850	144 540

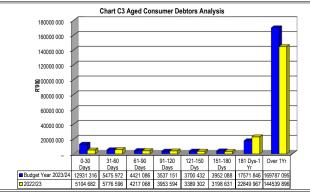
## Chart C4 Consumer Debtors (total by Debtor Customer Category)

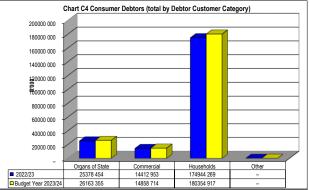
	2022/23	Budget Year 2023/24	
Organs of State	25 378	26 163	
Commercial	14 413	14 859	
Households	174 944	180 355	
Other			

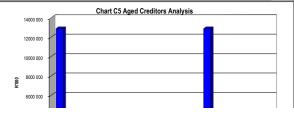


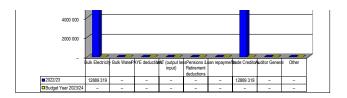












### SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

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 reflects 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.



# SERVICE DELIVERY AND BUDGET IMPLIMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED 31 DECEMBER 2023

2023/2024

#### **CONTENTS**

- 1. Introduction
  - 1.1 Background to the SDBIP
  - 1.2. Purpose of the SDBIP
  - 1.3. Importance of SDBIP
  - 1.4. The Role of Council with regards to the SDBIP
  - 1.5. Role of the Accounting Officer with regards to the SDBIP
  - 1.6. Key components of the 2023/24 SDBIP
- 2. Monthly Projections of Revenue to be collected by Source.
- 3. Monthly Projections of Expenditure by Source
- 4. Monthly Projections of Expenditure and Revenue for each vote
- 5. Quarterly Projections of Service Delivery Targets and Performance Indicators for each vote
- 6. Detailed Capital Works Plan
- 7. Approval by the Honourable Mayor

#### 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.

# 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.

## 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:

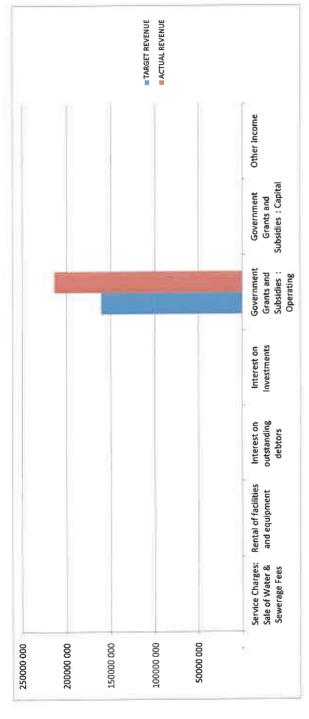
#### Monthly projections of total Revenue per Source

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

Revenue by Source		OCTOBER		NOVEMBER		DECEMBER	Tot	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/ Recievables	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	2 000	13 756	5 000	3 295	15 000	26 622	-11 622
Other revenue/ Onerational Revenue	30 750	8 434	30 750	43 516	30 750	6-	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 - Orerational	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					**	90			+
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

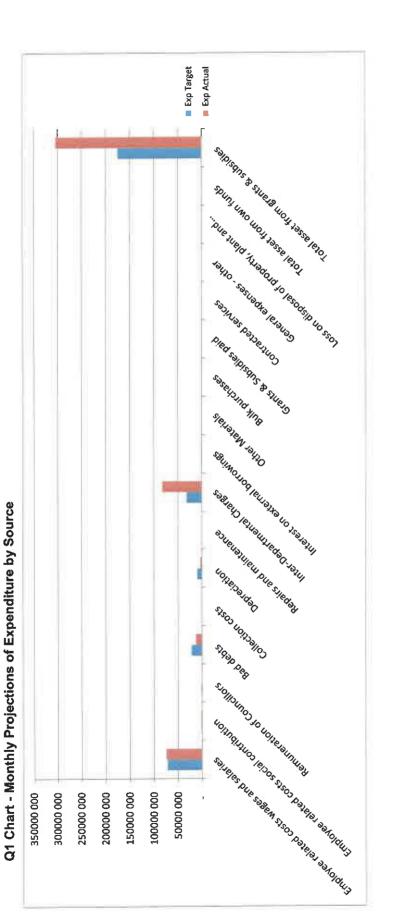


### 3 MONTHLY PROJECTIONS OF EXPENDITURE PER SOURCE

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

Expenditure by Source	OCTOBER		NOVEMBER		DECEMBER		Totals for Q_1	p_1	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Viarance
Operating Expenditure									
Em love related costs	24 227 346	24 804 442	24 227 346	24 157 721	24 227 346	25 867 199	72 682 037	74 829 363	-2 147 326
Remuneration of councillors	790 494	761 242	790 494	749 639	790 494	1 183 364	2 371 482	2 694 245	-322 763
nventory consumed	3 510 833	70 791	3 510 833	2 670 981	3 510 833	866 524	10 532 500	3 608 296	6 924 204
Debt impuirment	833 334	21	833 334		833 334		2 500 001		2 500 001
Den eciation & asset importment	7 500 000	999999	7 500 000	-26 666 668	7 500 000	33 180 529	22 500 001	13 180 527	9 319 474
Interest	83 333		83 333	52 414	83 333	•	250 000	52 414	197 586
Contracted services	10 726 614	16 763 916	10 726 614	10 473 651	10 726 614	55 847 711	32 179 842	83 085 278	-50 905 436
Fransfers and subsidies	200 000	1 958 439	200 000	1	200 000	165 000	1 500 000	2 123 439	-623 439
rrecoverable debts written off				-	4				
Opmational costs	12 003 224	12 785 622	12 003 224	26 871 331	12 003 224	18 106 202	36 009 671		
Total O eratin Ex enditure	60 175 178	63 811 119	60 175 178	38 309 069	60 175 178	135 216 530	180 525 534	179 573 562	-35 057 700
Capital Expenditure									
Total asset from own funds	241 667		241 667	553 501	241 667	29 000	725 000	582 501	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	304 795 645	-129 653 688
Вотоміпа	7 246 377		7 246 377		7 246 377		21 739 131	-	21 739 131
Total Orerating Expenditure	969 898 99	113 513 853	969 898 696	90 763 442	969 898 696	101 100 850	197 606 088	305 378 146	-107 772 058
TOTAL EXPENDITURE	126 043 874	177 324 973	126 043 874	129 072 511	126 043 874	236 317 380	378 131 622	484 951 708	-142 829 758



# 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.

Monthly Projections of Expenditure & Rovenue by Vote for Zululand District Municipality for the Quarter anded 31 December 2023

revenue by vote			остовей					ž	NOVEMEBR						DECEMBER	IBER			IDIAL	3		9.2				
Name and Address of the Address of t	OPEX	ctuel	CAPEX	Actual	Revende	Actual	OPEX	Actual	CAPEX	Actual	Revenue	Actual	OPEX ,	Actual	CAPEX	Actual	Revenue	Actual	OFEX. A	ACTUAL V	VARIANCE CA	CAPEX AC	ACTUAL VA	VARIANCE	REVENUE ACT	ACTUAL VARIANCE
Complete and Control	4.301.04	466130		1			4 4 4 1 1 1 1 1 2	3 041 55	٠	43			149,394	100 698	Ī		1	4	100,000	110,000	10000		150	- 360		
Finance	111111111111111111111111111111111111111	THEFT	54 167		12 37	1,444.1	8 111 SeZ-25	4 11 177	54 167	ı	W (2011)	Mente	29 11 1	5	54 167	1	52 5 3 75	1 3 1	2019212	2311.994	1 882 842	red lby		900	3 0 4 5 14	14 451 205 -65 081 080
Services	1.4==7	1 4 = 7 14 438 515	167 500		388.674	1.7	1 4 886.75	15 74 784	187 500	123	195 3	-12	1.4	4 11414	417	000	195 6 13	1	11 162 564 7	WALTER! A	4 445 147	191.90	140.00	į	0011111	. III 18
Сомпи	4.1 30	6117038	38 11		100.00		4 198 330.17	4 449 922	110		2013/4	38.89	41 13	5 075 753	38 116		83	9 6	10.000.00	A SMITH	A 801 TAX	150.00		114.186	000	31,000
Pleasest Smith	171 560	1 707 000		68 2 7	2 === 2+	4111414.50	7 1 7 1 1 78 568.67	1 608 585	20 11 2	90 04	17 11 11	- 22	1.7	1 501 802	56 342 537	101 071 850	17:41 mm		114711	1111111	40110	STREET, SO	The TDS sam +2	STREETS H	HE SHE 314	FE 381 55- 115 381 111
Towns of Species	7:1 050	60730					650 167.17	-1 140					850 167	4 7				1	138611	41111	11111111			1		
Water - Historion and Distribution	10 mm	11 74	7.248.377		4 308	6 407 4	25 351 855 55	100000	7 = 377		4 368	200.000	8	Hamile	7. * 77	1	4 368 500	5 070 040	M. M. M. 5	S SHEET S	C 384 344 2	100,000	1	2 39 31	200 000	1711
Waste Water and and different	MARKET STATES	8 403		4	1 0 00	191	********	25 4		•	1 = 0	110 101	mont	MLIS			1 0 467	1 298 233		11818	114					100
3	247115.118	Married Married		Ven britain	THE REP. LESS.	100 000 1111	And the party of t	24 546 688	-	the less and	the last like has been been been	the Abil nice	10.178	410 100 210		100 100 100	ton tast and	10,000,000	444 214 444 17	*	40.111.10	100 300 100 300	MALTIN IN A	ART PER USE 30	the Section 1 and	and new time   445 king 200

Exp Target

Exp Actual Rev Target Rev Actual Waste Water Management Water Planning, WSA Community Development Corporate Services Executive and Council 250000 000 200000 000 150000 000 100000 000 50000 000 -50000 000

Q1 Chart - Monthly Projections of Revenue and Expenditure by Vote

+

# 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	-SERVI	Y AND	BUDGET IMPLI	EMENT	ATION PLAN (SE	(SDBIP) ZULULA		
	IDP Strategic Objective Ref No.	YƏJIAATZ	PROJECTS	INDICATOR	ACCUMULATIVE /NON- ACCUMULATIVES	THIL OF MEASURE	G2 -Target 31.12.2023	Qs Actual	GS Status	Reason for variance
						B2B PILLAF	828 PILLAR 2: BASIC SERVICE DELIVERY	FRY		
				X	KPA 1: BASI	O	SERVICE DELIVERY=	Y= 04 indicators	itors	
1 HOD (PLANNING)		g partnerships with scolerate & consistent lable & consistent envices that local envires that local partitled to.	Water Infrastructure Supply	Number of households within ZDM to be provided with access to water within RDP standard per quarter	Accumulative	Number		283	Action (Co.)	
HOD (Tech)	SO 1.2.1	and private se Iniversal, equi	Bulk Water	Percentage of kilalitres produced by ZDM water treatment plants per quarter	Accumulative	Percentage	70% kilolitres produced by ZDM water treatment plants per quarter	80.33%	Attismedi	
нор (тесн)		government of Jonovision of John of International John March 1 (1)	Water Quality Sampling	Percentage of ZDM Water determinants that pass laboratory tests per quarter	Non - Accumulative	Percentage	85% 2DM Water deferminants that pass laboratory tests per quarter	100%	1	
нор (тесн)	SO 1.1.1	Continuously managing all existing nfrashucture capital the total cast of the total cast of whing and whing these	Operations and Maintenance	The average fix spillages p	Non - Accumulative	Hours	48Hrs average time taken to fix spillages per quarter	SOHRS	Not between	The prolong service provide in Qual Procuremer
	IDP Strategic Objective Ref No.	VOSTAGIS	PROJECTS	ROTADIONI	ACCUMULATIVE -NON\ SECTION -NOULATIVES	UNIT OF MEASURE	Q2 -Target 31,12,2023	os Actual	@2 Status	Reason for
						R 5: BUILDING (	SIE LOCAL	MAENT INSTITUTIONS		
				$ \mathbf{x} $	AL ECONC	MIC &	SOCIAL DEVEL	OPMENT	= 06 indicators	ors
HOD (COMMUNITY)	\$0 2.1.1	Support SMMEs and for growth	LED	Number of SMMEs / Co- operatives supported annuality	Non - Accumulative	Number	Due in Q4	Due in Q4	Due in Q4	Due in Q4
		œ.		Nimber of to intm	Accumulative	Nimber	I tollism awareness		(Attachments)	

	Supporting the w	mieł grol bnp	Reduction of poverty	Number of jobs created through the ZDM municipal EPWP initiatives including capital projects	Non - Accumulative	Number	Due in Q.4	Due in Q4	Due in Q4	Due in Q4
Regulating, monitoring and evaluating compilance of service	of service	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	S	Achievace	
STRATEGY	YOHIANIS		PROJECTS	INDICATOR	VITALINUDDA E / NON- VITALINUDDA	UNIT OF MEASURE	492 -Target 31.12.2023	os <del>V</del> etnal	sutats SQ	Reason for
						B2B PILLAR 4: S	SOUND FINANCIAL MANAGEMENT	AGEMENT		
				KPA 3: MUNICIP,	AL FINANC	CIAL VIV	ABILITY AND	MANAGEMENT	= 04	indicators
Establishing and maintaining a sound and sustainable management of the fiscal and financial affairs of the municipality and sistencial affairs of the municipality	financial affairs of the municipality		Debt Collection	Percentage of Collection Rate achieved per quarter	Accumulative	Percentage	achieved per quarter	₩.C.9	Dundari TE 1794	System issue impact in terecived mc December? only few da the target b December is The Consur water bills a has introduc encourage services.
Apply sound financial management practises to keep a practises to keep a practises to keep a	palauce, bositive cash	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@1		
Manage, monitor and review existing financial systems to support accurate and accurate and credible reporting, challes and budget monitoring budget monitoring	accurate and credible reporting,	auq cowb  auce	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		Actilityed	
bnoqsəi of	bnoqsəi of	cemand for	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		Actionis	
,	,		Ś	яс	ILATIVE ILATIVES	NEASURE	fegra 5202.	Į¢	SS Status	10

16	0000	\$04.1.2	Promoting transparent and accountable governance through regular community engagements and effective administration	Budget and IDP Roadshow	Number of Budget and IDP Roadshows held Bia annual	Accumulative	Number		4	Kthered	
4	000	\$0 4.1.4	Monitoring, review and progressively improve service delivery performance through improvement of business processes and systems, performance auditing, risk management and oversight	Auditing	Number of reports tabled by the Audit Comm Chairperson to Council per quarter	Accumulative	Number	I reports tabled by the Audit Comm Chalirperson to Council per quarter		T) Photos (	
KPI NO.	РRОСRAМ РВОСВРАМ	IDP Strategic Objective Ref No.	YSETARTS	PROJECTS	ИОПСАТОЯ	ACCUMULATIV E/NON- ACCUMULATIV E3	HUNIT OF SUCE	92 -Target	lputaA SO	⊘2 Statu≅	Reason for
				iè				B2B PILLAR 1: PUTING PEOPLE FIRST	I VNC	DEVELOPMENT =	
	HOD (CORP)	\$0.5.1.1	Investing in a horestone to meet workforce to meet service delivery demand through implementing a culture of continuous leaming and improvement	0	of EAP health ess campaign ted per quarte	Accumulative	ıumber	1 EAP health awareness compaign conducted per quarter			
Ħ.	CDO	\$0 5.1.5	Establishing consistency and collignment between the district and locals by regular co- ordination of Integovernmental Retations		Number of Municipal Manager Technical IGR/DDM meetings coordinated per quarter	Accumulative	Number	1 Municipal Manager Technical ICR/DDM meeting coordinated per quarter		Disease	
KЫ NO.	PROGRAM PRIVER	IDP Strategic Objective Ref No.	STRATEGY	PROJECTS	INDICATOR	ACCUMULATIV E /NON- ACCUMULATIV ES	UNIT OF	Ω2 -Ταιget 31.12.2023	os Actual	Sylatins (%)	Reason for variance
					KPA 6	6: CROSS (	Spatial Plannir	Spatial Planning & Environmental Management	= 03	indicators	
N	20	\$0 6.1.1	Promoting integrated human settlements value spatial development strategies, rameworks and policies	Reviewing the Municipal Spatial Development Framework	Date Spatial Development Framework approved by I Council	Non - Accumulative	Date	One in Q4	Due in Q4	Due in 94	Due in Q4
	21 HOD (PLANNING)		l nut flac fran br	Co-ordinating	Date Environmental Management Framework is	Non - Accumulative	Date	Due in Q4		Due in Q4	Due in Q4

	No reservo sources
KPT not measured	TPAS-IED= 04 indicators
KPI Almost met 75-	KTAS-MIVA-04 indicators
UNitrade most 2006.	XPA4-GG= 63 Indicators
	rPAS-MTOD= 02 indicators
on schemey well trett	KPA&CC = 03 Indectors
Total indicators	22 KFIS

MR RN HLONGWA
Municipal Manager

6.	DETAILED CAPITAL WORKS PLAN AND WARD INFORMATION

DCZ6 Z	Cululand District N	Municipality	TW .	OCATION & COMM	ALLOCATION & COMMITMENT SUMMARY	Des al local										2 8	22/23 APPROVED ROLLOVER	L.LOVER	
!	Financial year: Reporting Month: Compiled by: entited and Approved by entitled by	Financial year: 2023/24 Reporting Month: December 2023 Compiled by: Mulvki Madondo vernes and approach y Technical Development Y Technical Development Y	Table Mile Allocation 258 FE 00.00 20 246 15 000 00 296 044 00.00 Toda Committed 258 FE 00.00 20 246 15 000 00 246 049 00.00 Toda Variences 0.00 20 242 15 000 00 246 040 00 00 Toda Variences 0.00 20 242 15 000 00 00 00 Toda Variences 0.00 242 25 000 00 00 00 00 00 00 00 00 00 00 00 0	263 612 000.00 263 612 000.00 0.00	284 615 000.00 284 615 000.00 0.00	296 094 000.00 295 094 000.00 0.00 86 827 676.46										0 RE	Certified Expenditure Year to Date OUNT LEFT TO SPEND - 2020/24	ear to Diete ND - 2023/24	75.62%
18 Table 1: N	18 Table 1: MIGR - Jetaned P - ects	its						70	808	100	90	No.	Dec	3000	Feb	360	2	Arm	Jun
Agent	Provincial Reference Number	Project Title (as per MIO 1 form)	Actual Project Status	Approved MIG Funding (eNOR + AFAs)	Actual Project Coet (ferder sum • fees)	Potential Sevings (Balance of Asproved Walfactualing walfactor)	Total Pravious Years MiG Expenditure	(Certified)	riffled) (Ce	rtifled) (Co	ortified) (C	ertffed)	(Certified)	(Projected)	(Projeoted)	(Projected)	(Projected)	(Projected)	(Projected)
DC26		A COLUMN TO A COLU	OMA	101 846 206.73	13 584 150.00	00'0	0.00 88 062 058.73			Ш	Ш	1 139 322.05	1 119 274.02	1 337 866.87	1 526 004.11	1 136 345.00	1 156 840,00	1 770 459.08	673 321,08
DCS9	The same of	Tarbulli Communication of the		89 063 640.00	69 045 026.85	48 813.15	86 778 284.86	000	0.00	3 206 742.00	0000	0.00	0.00	0.00	48 600.00	0.00	0.00	0.00	00.00
						Actual / Ravis	Actual   Rantsed Schedule	Censtrue	Constru	3	Praedi	1	Practical C.		1	Practical systems Pr	Prodout Pr	Practical Comments Pr	Practical G
DCZB			Construct 61-80%	74 785 617.00	74 457 182.14	329 504.86	53 473 472.06	Construct	18	8	00:0	0.00	1 077 440.64		Practical Com. P. 649 959.99	1 100 000.00	1 250 000.00	300 000.00	75a bog.bo
					-	Sanatira Cast	(Boar (Bart (P)	00:0	NO.	0.0	0,00	läl.	2 126 250.40	8	18	1 100 000.00	00.0	90.0	750 000.00
						Actual / Revis	ed Bohedule ne Suhadula	Construct 61-80%	01-80% Construct 01-80%	н	Construct 41-60% Construct 41-60% (Construct 61-80%)	-114	Construct, 61-80% Con- Construct, 61-80% Con-	Construct, 61-80% Co	Construct 61-80% C	Construct 01-80%	6440% Cr nct 6140% Cc	Construct 61-80% c	61-80%, pretruct, 61-80%,
DC26		Differential County Co. of Co. of Co.	Charles (1975)	167 579 550.00	187 578 900.62	770.48	149 404 265.08	8		000	0,00	9 9	티팅		티테	00.0	0.00	64.02	1 060 030,00
						Autual / Revis	ad Schedule	44.90	0.00 61-80% Construct	61-80% Construct, 61-86%	0.00 t. 61-86% Genetra	P. I	10.00 ruet, 81-80% Con	efruet, 61 40% Co	netruck 61-80%	61-80%	Construct, 81-86%	1 180 504.02	1 060 030.00 Coestruot, 81-40%
9600				OT DOT TOO NO	OK BOT TO A	Baseline Schodul	the Schodule	1	61-80% Contract 61-80%		. 61-80% Construct 61-80%	1	add 61-60% Con	Construct 61-80% Co	Coratinot, 81-80%	61-80%	8	8	Construct, 81-80%
222			Special services	70 0 2 135.10	70 00 0 100 10	Beseive Cest	Move (Nex IP)	00:0	00.0	00.0	000	00'0	244 432.50	00.0	103 703.19	00.0	00:0	0.00	00'0
						Actual   Revised School	ed Schedule	Practical Company Company	30.0	Practice	Practical Contestion Practical		0	l		-	8 3	O Daniel	ty foliad
DCZe	2006MIGFDC26165601	Gunbi Emergency Water Supply	Construct, 81-449%	26 464 362.00	26 458 906.58	6 453.42 23 962 9	23 862 885.30	T T T T T T T T T T T T T T T T T T T	0.00		1 191 023.28	Ę	0.00	00'0	710 463.42	694 546.53	00.0	00:0	0.00
_						Bampinna Cast	officer (Name (P)		П	00.0	3.28		00.00		8	904 546.58	00.0	00'0	0.00
						Baseline School	ine Schedule	Construct	Construct 61-80%	61-30% Construct	Construct, 61-80%, Constru	Construct 81-00% Pract	Practical Practical Com		Practical	method Com		9 0	- Com
DC26			Company of the last	665 847 900.00	463 237 000.00	202 610 909.96 456 358	456 358 049,67	00'0	99	1 126 719.62	382 968.79	786 966.83	0.00	534 014.08		684 964.64	456 453.34	0.00	00'0
						Archited Pendami Schael	Mow (Net IP)	13	2 021 647.00	1 067 933.43	382 988.79 Constant 84.80%	788 996,83 Construct 81,896	0.00	534 014,08 Construct \$1,00%	337 613.38	Beaution C	466 463.34 Practical address Pr	00.00	0.00
						Base	Irta Schedule	Central	61-80% Construct	Covernut 61-60% Covernut	Coveruct 81-60% Constru	Construct 81-66%	81-96% Con	Ш	maturet, 81-90% P	nedecal Com	Practical	- Luc	Practical C
DC28		Annual and the Control of the Contro	Annual leases.	310 103 565,61	310 103 566,61 310 103 566,51	000	300 516 563,93	4	0.00	438 734.52	0.00	000	0.00	0.0	149 237.06	00'0	D'00	0.00	00'0
						Actual / Revis	Actual / Ravined Bohedule	D.UU Practical	0.50 Practical	U.SU fraction	0.00	N. P. C.	0.00	0.00	148 237.00	- Anna	0000	0000	0.00
					-	Jesey	ino Schedol.	Practical	Practical	or Practical	Pack	Rollse	se Of Retention	1	1		ő		2000
DC26		The state of the s	Construct, 81-50%	122 054 260.06	122 054 000.00	Seculture Conf	111 433 678.00 More (Not IP)	000 000	2.317.179.68 282.205.89 0.00 921739.38 0.00 0.00 10.05 588.00 021739.38 921730.38 0.00	282 306.89	0.00	921 739.36	00.00	0000	0.00	0.00	0.00	00'0	0.00
						Actual / Revie	al / Revised Bohedule		Construct, 81-40%. Construc	Construct, 81-62.	e1-85% Constru	Construct, 61-80%, Cons	1-AL	20 %00 TO	Construct, 81 60%, C		21-28% C.	Construct \$1-89%	31-66%
DC28			1	148 THE BUS SA	146 690 086 50	1 325 Ret Re	the Schodule	800	Construct B1-80% Construct 61-80%	000	61-80% Conetru	Construct 61-80%, Cons	9 360 645 47	9, 272, 874, 28,	Conetruct, 81-60%, C	Construct 81-80% CA-671 R7	4 082 245 54	Construct 81-89%	80.00% 81.00%
				2000		Bapeline Cee	Mow (Nat IP	2 007 456.41	1 226 420.00	10	8	111	£ 633 578,45	3 272 633,28	1 069 925.13	552 471.87	1 062 245.51	1 045 000.00	838 644.59
						Autual / Bayle	Actual / Revised Schedule	nane	anatroet 61-40% construc	Construct, 61-40%, Construct, 61		21.0	81-89% Cor	Construct \$1.89% Co	Construct, 81-99% C	onetroel, III-99%	Construct 31.00% C.	Construct N-69% C	Construct, \$1.00%
DC26		THE RESIDENCE OF THE PARTY OF T	Construct, 61-90%	218 908 225.52	218 985 972.50	12 253 02 205 871 9	206 871 987.55	00:00	8	2	2,58	8.78	12	Hal	506 457.48		8	181	00'0
						Paredime Case	More (black)	Ш	8	7.41	2 009 875.00	6.76	¥	8	506 457.48				1113
						Baraline School	ios Schedule	Construc	Construct 61-80% Construct 61-80%	Const	Construct 81-00%	81-90% Cone	Construct 51-60% Cor	Construct, 81-00% Pr	Practical Com Practical Com		President	Precious Com P	neticul
DC28		The second secon	Construct, 0-20%	447 768 410,25	447 768 410.25 447 768 400.00	10.26	73 061 707.22	000000000000000000000000000000000000000	0.00	0.00	0 856 259.52	9.0	8  8	8 8	0.00		1 027 681.81	1 001 932.67	1 019 280.37
						Actual / Revt	Actual / Revised Bohedule	2 DOS BOULUS Construi	Construct, 0-20% Construct, 0-20%		10 506 200.02	act. Tarris Cons	Construct, 9-20% Cor	3		Construct, 6-26%	0.20%	Construct 0-20%	0-20%
BG:DG			Cierra	20 000 000 72	200 Dea 640 TO 200 Dea 600 25	Passal 40 07	the Set. total	Conettue	Destruction Construct	93 93	G-20% Cometr	Committee 6-20% Corm	Committed 0-20%	8	8	Construct D-20%	8	Construct 0-20%	
				77.50	000000000000000000000000000000000000000	Breedery Cas	Beesing Cashilou (Hat IP:	0.00	000	0.00	8 8	0.00		8	163 400.00	000	0.00	000	000
						Actual / Ravis	Parvised Schedule		Ħſ	A1.00% Commun	Construct 31-98% Practical		Practical C. Pra	Practical Comments	Preodoni	Practical O	Practical	Precised Precised P	Practical
DC26	The second second	Administration from place	Construct, 21-40%	12 818 000.00	12 817 044.60	10799	000		00:00	18	Ιğ		3 162 794.26	662 189.09	703 744.92	1 624 787.85	267.73	7 682.63	703 292.55
						Archine Case	Account Continues (Net IP)	000	0.00	00.00	0 00	1 704 480.38	2 250 473.08	882 169.00	703 744.92	642 618.55	794 267.73	827 662.63	783 292.66
9000						Base	The Suffedule	å	Tender	Tendar	Coortin	Coortivat 0-20% one	Inict 6-20% Cor	HI:	Sontruct 21-40%	onethact. 41-80%	Construct 41-60%	Ш	onstruct, 81-09%
D'A			Constituct, 21 40%	500 565 1Z0.01	1	Baseline Cashfiow (No	BEST OF THE PART O	274 050.77	8 8	2 8	2 012 156.00	000	19 616 672.93	2 328 866.07	459 141.00	1 017 130.00	1 020 071.00	565 665.00	615 262.89
						Actual / Rave	Actual / Rayland Schoolule	Constru	Construet 21-10% Construe	Construct, 21-40%, fru	fruet 21-674 Constr	Construct 21-40% Cons	Committed 21-40% Com	Countruet, 21-40%	Construct 21 40%	onercust, 21 40%	onstruet 21 40% C		Committeet, 21-40%
DC26	A	THE CONTRACTOR OF THE PERSON NAMED IN COLUMN 1	Construct 41-00%	150 594 006,80	150 594 096.90	000	34 004 649.61		63	8	3 453 082.99	18	18	13	19	1 022 697.77	1211	617 673.65	624 782.29
					_	Bassima Cashillow (No.	Million (Net IP)	3.067.840.00	ij	8	-	90'0		2 795 517.63	1272 478.54	Н	2,11	8	624 782.29
					_	Days Baxo	The Schedule			Construct 21-40% Coverbuy				Н	Construct, 41-50%	Ĭ	construct, 41-00%	Constitute 41-60% C	Construct, 41-80%
DC26			Common trees.	60 031 353,00	66 031 353.00	00'0	0.00 62 318 043.38	246 900 60	378 471.88	12	0.00	561 042.44	0.00	0000	240 284,87	000	000	8 8	00.0
						Actual / Revised Sched	and Schedule	and the	a. 81-96% Comitto	Committee, \$1.40%, Committee	et, 11-40%	11.44°% Com	Construct \$1.06%, Co.	Countruct, 11-80%	20016			8	Practical C An
9036	The state of the state of	Constitution and Committee Court	Constant Higgs	158 279 945.00	156 279 944.70	0.30	0.30 31.063-103.81	0.0	Construct 81-60% Construx 21 000 899.77	13	Construct, 81-95%	6 216 346.37	117	Construct, 81-90% 6 980 671.89	1 023 116.02	1 093 862.94	1 017 870.00	1 007 873.89	1 002 268.70
					-	Seasonne Cas	rhibase (Net IP)	3 905 968.00	4 565 578.00	80.08	6 107 640.00	5 2 1 5 3 4 5 3 7	ě	6 980 571.69	1 023 116.02	1.063 982.94	0.00	1 007 873.80	1 002 258.70
						Actual / Rave	Actual / Revised Schedule Carefine Schedule	Construct, 0-201		Construct, 0-20%	0.20% Constr	onstruct 0-20% Con-	Construct, 21-40% Construct, 21-40% Co.	All BOX C	Construct, 41-60%	Construct, 41-80%	41.60%	Construct, 41-80%	41.60%
DC26						00'0	00:0				Ħ								
						Bereiere Cas Actual / Revi	Besieve Centiflow (Net IP) Actual / Bevieed Schedule					Ì	I						
	Comment of the Party					Puso	Sin Schodule												
Sell Titel Pe	- Projects			3 80 00	3 11 11 647 62 323 381 488. 1 204 334 126,10 2 226 886	204 334 126,10	2 226 849	Ц	71 1867 636.37	25 (00) 774.74	36 466 097,61	(2 e84 e70.91	42 663 250,97	Te 621 710.57	B = 1 = 77	526 626	8 PR1 111,191	A 197 hee 2	Y 166 452.1
				MONTHLY DO	RATRANSFER PAY	MENT (DRAWDOW	M) SCHEDULE:						74 000 000.00			47 683 000.00			
				PROP	PROVINCIAL ACCUMULATIVE EXPENDITURE TARGET (%)	IVE EXPENDITUR	E TARGET (%):	10%	20%	30%	40% 40%	***	%09 %09	70%	X08	× 200	%98	100%	100%

Project The (as per MIC f form)   Action frogsch   Project The (as per MIC f form)   Action frogsch   Project The (as per MIC f form)   Action frogsch   Project The (as best on 400 f form)   Action frogsch   Project The (as best	orting Month: piled by: of and Approved by low Director?	Reporting Month: December 2023 Compiled by: Milulaki Madondo facilitate and Approach by facilitate and Approach by	Total MIG Allocation Total Committed Total Variance Table 2 Committed	263 612 000,00 263 612 000,00 0,00	284 615 000.00 284 615 000.00 0.00 20 221 835.52	298 094 000.00 298 094 000.00 0.00		191 462 828.00 62 049 371.00 263 612 000.00	S DOSEA MIC
March   This is a postilic form;   Actual Project   Actual Project   Section   Secti	Resistant Presch							2023/24	
Public be to the inflamental   Public be a case on tidd 1 feat)   Public be to the inflamental   Public be to the inflamen	Provincial Reference Number		Actual Project Status	Approved MIG Funding (=NOR + AFAs)	Actual Project Cost (Tender sum + feet)	Potential Savings Balance of Approved MG Funding evaluate)	Total Previous Years MG Expenditure	Total (Certifled + Projected)	Projected Balance against Approved Mid Funding cost
Total Control Contro			=	WUNIO	AL ÁGBUHÜLÁT	E CERTIFIED E	ENDITURE (%):		
Commonweal   Com	Projects to be Residual Municipal Reference amber (IDP or Council		Total Conswilled Project Status		Projected Counter Funding	95.87 675.46	Total Previous Years MIG	Total Projected	Balance
Particle   Productivities   Productivi	Resolution No.		90 Mil 11 See				0.00	0.00	180 749 934.41
Samed-water Notes Water Substant Industrial	#C/Z8/Z8	Rudimentary Water Supply Intervention Programme	FS/TR to Sect.	00'000 000 09			DOD 0.00	0.00	80 000 000:00
Supplies	ZD#C/Z2226	Stand- Alone Walter Supply Scheme Intervention Programme	PROTECTION	00 000 000 06-		emg .	O.00	000	150 000 000.00
19726 Cataland Operation and Mathematical Programming (SSTR to Seed. 86 450 780.00)	2014C-221228	Simdengenbhe Central Bulk Water Supply Scheme	FATFillian	# 000 000 IN			00'0	0.00	780 000 000,00
Table Operation and Makhamana Programme Fig. The Seat. 86 kets and the seat. 10 kets and	MC-22/298	Usuttas Water Refloateilon Supply	FS/TR to Sect.	83 408 702.96			0.00	0.00	83 496 762.98
	MAC:227226	Zukläand Operations and Mainfanance Programme	FS/TR to Sact.	86 430 200.00			0.00	0.00	85 439 200.00
							00.0	0.00	0.00
							ZI I.	0.00	0.00
			Ì				4	000	0.00
							9	00'0	DØ'0
						Ber	2	0.00	000
						Best		0.00	0.00
						Berry	oline Sohedole	00'0	0.00
						Bear	Aline Schedule 0.00	00.0	0.00
							illns Schedule	8	900
						a a	filte Bahedule		
						ā	Nine Schadule		
						Desc	ille Schedule		
						To Be	dire Schedola	00'0	00'0
							0.00	00:00	00'0
Elementos Elemen							NUS	00'0	0.00
Elementos de Caracterios de Caracter						2	Mine Schedule	00:0	00:0
Character & Charac						Base	aline Sohedule	0.00	0.00
Empirica Schoolson						Bea	aline Sohedula		
Benefits Ben						Pes	eline Sohedule		
Companies Generality Companies Compa						and .	other Schools in		
Eleaphrine Schwidting    Clause   Claus						· ·		0.00	0.00
Research Recognition Control of C							W	0.00	000
Research de Christian (Production Christian							efine Schedule	00'0	00'0
Researing Cohesing (Chesing Cohesing Co						<b>a</b>	eline Schedule DO	0.00	0.00
Bleatine Gohedia  Bapakine Bohadia						Pare	eline Sohedule	0.00	0.00
and a second						-	eline Schedule	00'0	00'0
TITLEGIT DOWN THEF ONLY	we here ONLY						eline Schadule		

		Projected Balance				4 374 749.61		200.00		6			1		202 610 909.96		100			147 501.91			1 326 841.84		a distan		0000 421 400 00	202 161 180.36		00.00		449		282 330 489.43			16 836 368.44		1301110			22 744 258.16		171			SET THE SEC.	
	9 9 9		14 230 750.00			10 382 214.96		16 943		-		1			0.00		90.00			6 951 852.22			1 681 792.80		100		100.00		ĺ	100		41393000		80 623 674,29			57 848 D41.80		100			44 975 310.37		000			THE RYE COLUMN	
	Att	(Projected)	90'0		Com	0.00	motion Com	271 039.00	100	ractical G	0.00	June Communication	0.00	Comi	0.00	0	98.0	00'0		00'0	O.DO	m Raterse Of Retention	00'0	Predical C Predical	D0'0	Reference Of Retention	2	9 9	anatrual 21-40%	0.00		Ш	Practical Co	4 895 251.88	4 695 251.68	Construct, 41-00%	3 644 501.33	Construct \$1-50%	0.00 0.00 0.00	0,10		4 158 674.62	Construct, 81-96%				C ACTS AND DE	
	-	(Projected)	1 293 700.00	0.00		0000	ractical Com-	1 157 101.00	1 157 101.00 271 ( anstruet, 11-90% Practical)	Construct, 81 60%, P	00'0	Depa	00:0	Segment C	0.00	00.0	900	0.00	- Anna	00'0	0.00 Practical C	Practical Com	00'0	Practical Com-	00'0	0.00 Praedesi	å.	0 0	Construct, 21-40% Construct, 21-40%	00'0	- Parison	00:0	Preofice	6 740 239.00	11.3	Construct 41-60%	4 427 937.39	Southerner, 61-10%	0.00	00.0		4 985 780.44	Seedingt B1-98%				26 (86 388 28)	
	4	(Projected)	1 293 705.00	0.00		0.00	motion C	1 021 570.00		0.00 0.00	0.00	uo.	000	Service Co.	000	00.0	000	00.0	Son	0.00	0.00 Pactical C	ractical	0000	Practical Commo	00:0	0.00 Practical G	Practical Com	6377	Somiruel, 21-40%, Somiruel, 21-40%,	0.0	States	000		9	6 020 071.00	Construct 41-80%	5 067 785.00	Construct, 81-80%	00.0	00'0	ки	3 078 458.00	personnel 61-45%				1 154 909 61	
	2	(Projected)	1 293 705.00	000		0.00	medical Com	1 325 206.52	236 987,00 1 325 206.62 1 021 570.00 et 81.48% construct 81.48% construct 81.48% construct 81.48%	Construct \$1.60%	00'0	) mo	00'0	o o o o o o o o o o o o o o o o o o o	0.00	0.00	000	000	One of the last	000	8	Precised Com	0.00	PreoBoal	00.0	0000	Practical C	4	Ш	0.00	H	0.00	Precional	4 991 285.00	4 001 286.00	Construct, 41-60%	5 968 661.00	5 3	00.0	00.0	114	3 676 004.74	6140%				22714744.11	
	2.0	(Projected)	1 283 705.00	000	wo	0.00	motion C P	1 235 987.00		a1 -	000	3	00'0	-	0.00	0.00 0.00 Referes Of R	Adeste Of R	0.00		0.00	0.00	H	0.00	Precised Comprehension Practical Comprehension Practical Comprehension Practical Comprehension Compr	00'0	0,00 0,00 0,00 0,00 0,00 0,00 0,00   Precised G Precised Precised C	Practical C	4 220 948.67	Continuet, 21-40%	00.0 0.00 0.00	Design 1	00.0	Principosal C	6 021 698.00	6 02 1 60 8.00	ă	6 016 580.00	1	00:0	00:0		3 399 854,00	8.8				22 168 111.67	
	No.	(Projected)	1 283 705.00	000		0.00	Practical Com- P	1 026 769.00	1 025 789.00 onebuck, 81-80%	0.00 0.00	00'0	O mo	00.00	property of	000	TI 38	8	0.00		0.00	Practical C	141	000	111	8	000	F one com	6 803 930.00	Construct 21-40%	0.00		0.00	raplical		4 848 783.00	Construct, 41-80%	5 929 005.17	Construct, 61-60%	00'0	00:00		3 201 674.00	Contract 61-40%				22 222 == 17	
	X		1 293 705.00		-	0.00		1 268 961.00	1 255 961.00 prestruct. 81-99% C	0.00 0.00	000	0	000		0.00		100	000	S Santana	326 093.00			0.00	Prodicel Predicel Predicel Predicel	00'0	D.00		5 306 625.0	21-40%	0.0		0.00	LB:	6 787 331.38	6 787 331.36	contract. 41-80%	6 699 845.91		00.0	000	Precional	3 302 794.83	S410.				24 548.51	
	2	(Projected)	1 293 705.00	000	Solumen Of	1 168 650.95	motical C. P.	1 628 975.00	1 628 975.00 onstruot, 81-96% C	Onetruct, 81-80%.	00'0		00'0	Manager of the last	0.00	1 4	Co	0.00	Πi	876 326.00	875 325.00 Senstruct, 81-86%	strict 81-00% Presided Com-	0.00	Taction Com	0.00	0000	Fractical C	5 780 031.00	Construct, 21-40%	00.0		0.00		4 960 752.00	1.3	Construct, 41-80%	5 806 642.00	7.06 19	00.0	00'0	8	4 572 413.84	8:3				24 796 394 1	
	1			000	Release Of R	2 025 895.00	onstruct, \$1-80% P	1 799 356.00	1 798 355.00 sortmet 81-89%	0.00	00'00	FA	000	Andrew Control	000	0.00 0.00 Praetical C		0.00	Commen	1 850 250.00	1 860 250.00	Combust. 81-00%	0.00	Practical Preparation	0.00	0.00 0.00 Predict C Predict	Practical Com	6 867 840.00	Construct, 21-40%	000 000 000	Release Of Territory	00.00	Practical C	5 012 162.00	5 012 158.00	Construct 41-80%	3 406 770.00	Construct, 81-80%	00.0	00:00	PurkadCom	3 107 540,00	Construct 81-80%				PR 363 613.00	
	2	(Projected)	1 293 706.00	000	ractical Comp. R	2 015 675.00	contract 81.96% C	2 350 000.00	2 350 000.00 construct, 81-99%	0.00 0.00		T Some	0.00		0.00	0.00 0.00 Practical	21	000	leted	ы	1 425 895.00 Senetrust, 81 49%	Committee &1.00%	000	Practical	00'0	0.00	Practical Comm	6 286 638.	Continue, 21-40%	0000	Praotical	00.000.00		4 410 063,65	4 410 063.06	Construct 41-60% Construct 41-60% Construct 41-60%	3 302 644.00	Construct, 81-40%	00'0	00.0	Tractical .	3 442 868.85	Construct 41 80%				24 == 969.30	ъ.
-18 171 000.00 271 983 000.00 284 915 000.00 298 094 000.00	35	(Projected)	1 293 705.00		Practical	3 025 897.00	enstruct 61-80% Construct 81-96% Construct 81-96% Practical Co. 81-80% Construct 81-96% Con	1 689 784.00	1 669 764.00 senstruol, 81-99%, C	Construct 81-40% Generalize 81-40% Construct 81-40% Const	0000		000	ow.	0.00	0.00 0.00 President C	36	000		1 224 289.22	1 224 280.22 positues, \$1.46%	Committee 51-40% Committee 51-40% Committee 51-40%	681 792.80	Practical Practical	00'0	0.00 0.00 Practical		4 224 582.D	21-40% 21-40%	0.0	Praedos I	2 139 281.17	Construct, \$1-86%	5 001 245.00			4 787 850.00	8 3	00.0	00 0	8 8	6 201 359.35	209-17				29 249 7 88 84	
	7	(Projected)	1 293 705.00	000	Stical C	2 126 897.00	Construct, 61-40%	1.1	1 300 000.00	81-20-75	0000	1	00.0		0.00	Practical C	И	0.00		1 250 000.00	1 250 000:00 pertuet, 81-89%		1 000 000 00	Precional Com-	00'0	00'0	c KED 800 00	6 659 860.00	huct 21-40%	0.00	Praotical C	1 600 000.00	3	3 134 789.60	6 274 060.77	41-60%	3 067 840.00	-natural, 41-80%	18	0.00	cdeal Com	3 908 988.00	Construct, 21-40%				24 111 63	
1 SERVER	U	Total Previous Years MiG Expenditure	88 062 056.73	re (Net IP)	Baselino Schediile Pr	63 473 472.06 ow (Nat IP)		8.98	Schedule	0.00 26.336.60e.01	Per (P) Schedula	Schodule O	zs eez ees.ju		16e 35e 04p.67	Y	8		Schodule C	11 433 678.00	ow (Net IP)		30 720 731.81 on (Het IP)		18	ow (Net IP) d Schedule	a Schodule Pr		/ Revised Schedule C	287 679 831,79 ove (Net IP)		900	G	0.36 107 132 545.85		Baseline Schadule	34 004 648.61	-	0.00 52 316 043.38	Some (Make 19)	o Schedule P	0.30 31.088 103.81 Banginya Caminflow (No.1P)	/ Revised Schedule C	000	(ow (Nat IP) d Schadule	Baxafitte Sch. : cria	225 889 488.33	) SCHEDULE:
2025/26 290 094 000.00 290 094 000.00 0.00	000		0.00	Sessions Cashfield (Nat IP)	Actual Fuersan	328 504.86 53 473 4) Semetrre Cashflow (Nat IP	Actual / Revised Schedule Baseline Schndule	779.48 149.404.206	Baseline Cestiflow (Net IP) Antual / Revised Schedule	Bresiline 0.00	Buseline Gestrifers (Net IP) Actual (Revised Bohedule	Beseline Schodule	Beseins Cashillow (Net IP)	Actual / Revises	202 610 909.96 456 356 046	Benefitte Chaltifore (Nat 19) Actual / Revised Schedule	O O C 300 F15 F0	Sassima Castifice (Net IP	Actual / Revised Bohedule Dataline Schodule	260.06 111 433 67	Actual / Revised Schedule	Curolin	1 325 841.84 130 720 73 Bensions Destritors (Net IP)	Actual / Revised Schedule Deceller Schedule	12 253.02 205 871 987	Baseline Credition (Net IP) Actual / Revised Schedule	Cassellin	Baseins Cashhow (Net IP)	Actual / Revise Bosolin	43.37 287 579 831.7 Benefitte Contribute (Not 19)	Actual / Revise	10298	Actual / Revised Schedule	900'36	Servetime Cashiflow (Nat IP)	Baselin	OCO DESCRIPTION COMPANY	Actual / Revised Schedule	0.00	Besetzne Cestrifore (Niec IP)	Bacafir	D.30 Benefitte County	Actual / Revise	0.00	Bessiens Ceahillow (Nat IP) Actual / Ravised Schedule	Baxalfu	THE THE P. S. 225 849 4	NT (DRAWDOWN
ENT BUNKARY 2024/26 284 616 000.00 284 84 616 000.00 288 0.00	1	Actual Project Cost (Bankerstom + feast)	584 160.00	0000000		74 457 182.14		167 578 900.52		26 683 733.70		23 000 037 00	400 900.00		463 237 000.00 203		310 103 595 51	0.00		00.000 800		4	148 680 966 50		218 985 972.50	H	260 400 00	000 400.00		289 064 600.35		12 817 044.96		500 856 819.66			064 006.80		59 031 353.00		1	159 279 944,70		H	Ī	1	D MI AM. PL. 3	LY DORA TRANSFER PAYMENT (DRAWDOWN) SCHED DECYMCIAL ACCIMIL ATME EXPENDITIBETABLET
ALLOCATION & COMMITTMENT NUMBEROY 250 FEB. 2000 24 MENT NO. 250 FEB. 2000 24 MENT NO. 250 FEB. 2000 24 MENT NO. 250 FEB. 2000 25 MENT NO. 250 FEB. 250 FEB. 2000 25 MENT NO. 250 FEB. 2000 25 MENT NO. 250 FEB. 2	1	Approved MiG Actu Funding (=NOR + AFAs) (Tanks	101 649 206.73 13 584 160.00	8 2		74 785 587.00 74	_	187 579 690,00 167		26 653 733.70 26		2			665 847 909.96 463		310 103 505 51 310			122 054 260.08 122 054 000.00			148 005 608.34 148		218 998 225.52 218		ON OUR SALL SALL SALL SALL TALL	07/015 00	- 1	289 064 643.72 286	_	12 619 000.00 12		500 857 120.01 500		1	159 694 096.80 159 694 008.80		60 001 353.00 56		_	150 270 945.00 156			F		Table in cast (S) tab tim and it	NTHLY DORATE
ALLOCATION  at 202  coalon 263 6  fied 263 51	2	_	101 64	5	1	t	-	H		+	Н	+	t		9999	-	t			H		1	t		H		1		1	+		Ħ		Ħ		1	t	-	H		1	Ť					3.664	OM
Financial year Total Mild Altouelon Total Committed Total Variety Systemship	DO ZBIEL	Actual Project Statue	PMU			Construct: 81-85%		Construct 61-60%	_	Practical Completion		-	Continue 01-06%		Ì		Omedical Com	1		Construct, 81-99%		-	8,0019		. 81.60%		A STATE OF THE PARTY OF THE PAR	Consider Po		Practical Com		Comfract 21-40%		Compact 21-40%	-		Company Com		Construct, 81-90%		-	Continue 41-80%				1		
6 Zafulaard District Municipality 12 IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow Flowrish year: 2022/224 TS Reporting Month: Desember 2023 Compiled by: Millekt Madondo Freed an upsproavy Year		Project Title (se per #10 + form)	100000000000000000000000000000000000000							Control of the last of the las		Growth Consequences (Webox Consults	fiches with following will be		Control Community of the last of the community of the com					The same of the sa					The second secon							Committee from the committee of the comm																
DC26 Zutulend District & 12 IMPLEMENTATION OF Financial year: Reporting Month: Compiled by:	Technical Discourt  18  Table 1: MIG Resisted Projects	Agent Provincial Reference	DCZe			DC28		DC26		DC26		Anna Anna Maria Maria agains			DC28		DC26			9Z0d			9750		DC26		PC-98			DC26		DC26		DC26			DC28		DC26			DC26		DC26		100000000000000000000000000000000000000	Bulle Trades - Prognative	

Column   C	Financial year: 2023/24   2023/24	Total Milit Aboarboar 285 512 000.00 284 616 600.00 286 684 000.00 Total Committed 263 612 000.00 284 916 000.00 289 094 000.00 170st Variance 0.00 0.00 284 916 000.00 0.00	253 512 000,000 284 616 000,000 289 064 000,000 253 512 000,000 284 816 000,000 289 084 000,000 0,000 0,000 0,000	284 816 000.00 289 064 000.00 284 816 000.00 289 064 000.00 0.00 0.00	298 064 000.00 786 064 000.00 0.00			anger State	298 094 000.00											
Company   Comp	Į.		Table 2 Committed	6:00	29 221 833.52	98 877 675.46	L							20000						
Contact   Cont								100	17	- Jan	900	No.	Des	- Sec		-	3	-	425	
The control of the	Pro	ect Title (as per MIG 1 form)	Actual Project Status	Approved Mid Funding (*NOR + AFAs)	Actual Project Cost (Tender sum + fees)	Potential Bavings alence of Approved MIG Funding washable)	Total Previous Years MKG Expenditure	(Projected)	_	_					_					
Particular   Par	,			MUNIC	AL ACCURULAT E	CERTIFIED E	NDITURE (%):							100,000						
1985   1985	Municipal Reference Mumber (IDP or Council Proje	Project Title (to be used on RHG 1 form)	Project Status		Projected Counter	Seer aroun	Your Parents		Awg	8	8	Nov	18	1	ř	H	-	-	Total Project	<u> </u>
Particular   10,000,000   Particular   Par	ZOM Runsi Samiliation Phases 3	don Primine 3	BP wiG 1 Sub.				010	20	900	*	100	808	- 11	_	_		_	-	_	
Control	Rudimentary Wate	r Supply Infervention Programme	FS/TR to Sect.	60 000 000 00		Gessell	ne Bohedule											Į		
Part	Stand- Alone Wal	or Supply Scheme Intervention Programme	FS/TR to Sect.	160 000 000 00		Secoli	na Sohedule G III	81	0.00	400	Min	918	400	98.0	0.00		1	000	3 803 04	
Column   C	Sundanoundan (	Author Fulfic Wohe Surrole Schema		00 000 000 082		Beseit	ne Schedzie													1
This continue   This continu		Paris poor research out the control of the control		200 000 000		Basek	ne Bohedule													
Column   C	Bauthu Water Ru	atleufation Supply	FS/TR to Sect,	83 406 702,96		Beerlin	to Sohedule				Ì			l						
1	Zultdand Operal	Zultdand Operations and Maintenance Programme	ш	86 438 200,00			311	1 058 974.00	ш	Н	ш	ш	н	Н	Ш	ш	Н	ш	-	L
This between the content of the co						Bessel	ne Schedule					i	Ì	i	Ì					90;
The control of the						Besel	ne Schedule						l					l		00:
Particular Section   Particu						Besel	ne Schedule				İ		İ		t	i				90
Particular blocking   Particular blocking						Descrit	re Sofredule													
Company   Comp						Basett	ne Schedule						l							00
Particular   Par						Beesili	ne Sohedule													00'
Particular Schools of the Control							ve Bohedole													001
The standard at the standard							dto													001
Particle State   Part							IN III				Ħ	H	H	H		i				001
The control of the						Beas	na Schadule				ı	i	H		ı	H				007
President Britishing						Beeel	00'0						i							00%
Equation blooking of the control o						Base	ine Sohedule													50
Particle Schools of Control Sc						Base	ne Schedule													
Descripted Schedules   One						Basel	ne Schedule						H	ı		i			li	a.
Exemple Schools   Exemple Sc						Besed	D. C. D. III.												li	00.0
Provide Experience   Provide							0.00						ı	Ī						0.00
Provided Service   Provided Se				Î			000				Ħ		i				I			3.00
Remarking Behaviories and Properties						me Subsdule UUU				Ī	i			i	l				0.00	
Execution & Excitation & Exci						Been	ine Bohedula				İ	İ	ı		Ì					90
Promition Strategies   2000						Beeel	ine Schedule								i					Paris
Example Schoolship   Curp						Basel	The Schedule								ı					000
Comparing the School of the Comparing Compar						Bearing	A Released in				i			i						00.0
00°B							92						ı							0.00
00°0							atte					ı								0.00
OC'8							100			İ	i									DO'0
00'8						1	No. of Street, or other Persons							ı						0.00
OPT)						-	Total Section 200													
						Been	Ine Schedule						i						i	Ori in

	Projected Balance	and the second	4 374 749.61	The ear	413	975000	202 610 909.96	1	41.00	1325 841.84	NIN N	WATER OF THE		2	C201 (E) No.	*	2 543 510.63		613 067 158.2
2028	Total Projected	14 904 700.00	00'0	80%	001	1	0.00	t	2	000		127 404 129.18	5		115 304 564.22	16 436	0.90	***************************************	00'000 1
	(Projected)	0.00	0.00	0.00	0000 Despite	0.00 0.00	00.00	Street, Control	0.00	0000	0000	9 377 370.81 9 377 370.61 41 40%	0.00	0.00	9 695 251.85 9 695 251.69   anetwork 61 48%	00.0	HID PARTY	Precion C	AL 519 175 ST.
	(Projected)	1354 970.00	0.00 0.00	00'0	1		page 1				0000	10 860 380.40 10 860 380.40 Cenetrust, 41 80%	0.00	000	9 779 604.40 0 779 604.40 Construct 61.40%	0.00 0.00 Reference Of R	00.0	0 0.00 0 0.00 Practical	o Drom maken
	(Projected)	1.354.973.00 0.00 0.00	0000	Reference Of	1	9 0		1	0000	0000	0.00	0 11 867 840.00 0 11 867 840.00 Construct, 41-60%	0000 0000 00	00.0	0 12 890 071,00 0 12 890 071,00 Construct 6140%			0.00 0.00 Practical Com	21 544.00
	(Projected)	1 364 973.00 NO 0.00 C 0.00	00:0	Practical C				1	0.00	0.00	0.00	12.00	11	2 6	00 9 691 286.00 00 9 691 266.00 % et-la%	00	00.0	0.00 0.00 wide Practical	24 042 196.00
	(Projected)	0 1354 973.00 30 0.00 0.00	000 000 000 000	raolioni C			1	Com	000	0000	000	00 9 924 582.00 00 0 924 582.00 % Construct 43 40%	00'0 00'0 00'0 pepa	0.00 0.00 0.00 Release Of R	88 10 921 698.00 86 10 921 698.00 % Construct 8140%	95	0000	0.00 0.00 0.00 0.00 Prediction of	m 100 to
	(Projected)	00 1354 973.00 00 0.00 00 0.00		Practical C	1	D 00	1	1	0.00	0.00	0000	9 859 890. 9 859 890. Denetruet, 41-40?	00	0.00 0.00 Practical C	100 5 995 045.68 100 5 995 045.68 2% Centruct 6148%	1745 DG0,00 1256 SS0,50 0,00 0,00 0,00 0,00 0,00 0,00 0,		0.00 0.00 Prediced	(7. 69.45 E.)
1	(Projected)	973.00 1.364.973.00 0.00 0.00 0.00 0.00	1 2 2	Preofice C				11	11	11		10 0	0.00 0.00	0.00 0.00 (Release Of	1100	1 1 1 3 3	0000	nactical	464 Et 1 131/73
	1) (Projected)	3.00 1 354 973. 0.00 0	.     93	Practical Practical Practical Com-		H	1		0.00	10	I	94.79 12 681 613.80 94.79 12 681 613.80 60% Construct 41-80%	0000	0.00 Practical C	68,00 7,990,752,00 68,00 7,990,752,00 40%, Construct 81,40%,	7.7		46.32 4 734 795 84 40.00 4 734 786.84 40% Pradical 60% Pradical	77.11 29 11 134.64
1	d) (Projected)	973.00 1 354 973 0.00 0.00	0.00 0.00 Practical	9 1 1 1 9	par Notice		0000	D CO	000	0.00 0.00 Release Of Re		93.05 9.365 694.79 93.05 9.365 664.79 140%, Construct, 41.40%, Adv.	00'0 00'0 00	0.00 0.00 Release Of B	945.00 9 812 169.00 945.00 9 812 156.00 140% Construct 61.40%		000	850.00 950.00 1-46%	 300 71 10 477.11
	ed) (Projected)	973.00 1 364 97 0.00 0.00	0.00 0.00 Practical C	0.00 Practical	0.00	0.00 0.00 0.00	0000	00'0	0000	0.00 0.00 Freedont C	900	840.00 9 440 692.05 640.00 9 440 893.05 64-60% Construct 41-60% (	0.00		201 246.00 11 925 845.00 201 246.00 11 925 845.00 e140% Construct 6140% 6140% Construct 6140%	2 500 000.00 3 570 384.54 2 500 000.00 3 570 384.54 mittyel 31.40% Committee 11.40%	000 000	4 585 578.00 4 098 4 585 579.00 4 088 81.49% Construct 8 lbc. 81.49% Construct 8	636.00 30 360
	(Proj	873.00 1 354 0.00 0.00	i i		0.00	0.00	0.00	0.00	00.00	0.00 0.00 Predical C	0000	0 001 613.80 10 867 840.00 0 001 613.80 10 967 840.00 0 0 00 00 00 00 00 00 00 00 00 00 00		0.00 0.00 Practical	8 909 803,26 10 001 246,00 0 906 903,76 10 001 246,00 served 1890% e140%	8 8	0.00	3 908 989,00 4 586 3 909 989,00 4 586 11 30% 1001.00.00	T \$11 March 27 308
U	-Fou <sub>d</sub> )	1354		49 404 209.90 Sohedule Practical Calledole Practical Calledole Practical Calledole Practical Calledole Practical Calledole Cal	26 335 698.01 ow (Net IP) 18 chadule C	23 862 885.30 ow (Net P) Schedule Schedule	049.67 IP) Inte Communita	683.63 HP3 Male C	678.00	1731.81 FP) Fredical	1.000	1 1 1/1/2	1 8	1 a a	107 132 545.66 9 900 low (Nat IP) 0 900 d Schedule enstruct	8		31 066 103.81 3.90 low (Hat IP) 3.90 d Schadule a Schadule	0.00 Nec (P) Shedule chadule
10 to 10 to	1 1 2 × 12	0.00 69 052 056 48 613.15 85 778 284 Sweetine Ceshiflow (Nat IP) Aptitut / Revised Bothedule	Sandine School  328 504.86 63 473  Baseline Cauliflos (Net Antual / Revised School  Parelline School	779-40 149-404 Bessins Cashfore (Na Anthu) / Ravidad Bohed	0.00 26.336 Spenjima Cashillow (No. Adhul / Berined Bohed Passallon Eller	5 453.42 23 852 Beesieve Crabiflow (Na Actual / Revised Solves Boxuline Sche	463 237 000.09 202 610 009.00 465 956 046.67 Beachine Cashfown (Nett Pl) Agrant (Rawleds Bethedithe Cashing Schredule Cashing Schredule Com	0.00 309 618 entire Ceahflow (Na tual / Reviewd School	200.08 111.433.078.00 Smelvers Ceerston (Net IP: Actual / Revised Schedule Brassline Schodule	1326 841.84 130 720 731.81 Seesins Cashillow (Mat P) Actual / Revised Schedule Taxesino Schedule	12 253.02 205 BT- Security Cashfrow (No Actual / Revised Schot	10,25 73 961 707.22 Auseine Caphillon (Net IV) Actual Revised Schedule Raseline Schotnie	A3.37 287 57 Bessirve Ceshflow (Na Actual / Ravised Sche Exseller Sche	956.01 Sessions Cashiflow (Na Actual / Revised Bobs Routh of the	Bessiere Cestrifox (Na Actual / Bevised Sohs	0.00 34.00 Bessieve Cashflow (Na Actual Flandard Sohs	2.00 62.31 Passine Cashflow (Na Antual / Revised Bohe Recelling Shire	0.30 31.08 Breeine Cashflow (M Actual / Revised Sche Boxelina Sche	5 % 6 13
224.05 HITMENT BAUMARKY 224.05 HITMENT BAUMARKY 284.616.000.00 HITMENT BAUMARKY 1 284.616.000.00 HITMENT BAUMARKY 0.000 HITMENT BAUMARKY 289.221.033.52 S0.077.676.00	Potential Bardings (Salance of Approved + fees) MS Euroting available)	Ш		-		908.59 5 Bear	000.00 202.610 Bes	505.51	000 000	_				0.1					0.000   Beenine Cauloff
ALLOCATION & COMMITMENT SURMANAY 282 512 000 284 616 000 0 283 512 000 0 284 616 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Actual Project Cost (Tender sum + fees)	6.73 13 584 150.00 0.00 89 045 029.85	74 457 182.14	187 579 680.00 167 578 900.52	13.70 25.683 733.70	22.00 26 455 908.68	90.90	310 103 506.51 310 103 506.51	122 064 200.06 122 064 000.00	148 006 808.34 148 680 966.50	26.62 218 985 972.50	447 786 410.25 447 785 400.00	43,72 289 064 600.35	00.00 12 817 044.90	20.01 500 856 819.85	96.80 t59 694 096.80	53.00 88 031.353.00	45.00 169.279.944.70	180 580 5 380 381
ALIOCATION & COMMIT 202324 fee 265 512 000 00 255 512 000 00	Approved MG Funding (*NOR + AFA)	101 648 206.73 89 003 640.00	74 785 687.00	187 579 58	25 683 733.70	26 464 362.00	666 847 909,96	310 103 54	122 064 26		216 998 226.62	447 788 4	289 004 643,72	12 819 000.00	600 857 120.01	159 654 086.80	66 031 353,00	159 279 645,00	3476777
Financial year Toba Mig Alboration Tobal Committed Total Variance Table 2 Committed	Actual Project Startue	DMG	Desire y etc.	Construct 61-80%	Practical Completion	Construct 61-00%	Construct, 81-00%	Practical	Construct, 81-90%	Construct, 81-90%	Construct 81-99%	Statement LATA	Practical Com	Construct 21-40%	Compact 21-40%	SERVICE OF	Construct, 81-99%	Commune. 41-40%	
5 Zululand District Municipality 12 IMPLEMENTATION OF MICP ROJECTS 3-year Cash flow Tamerial year. 2023/24 2023 Faprofing Month: December 2023 Complete Dy: Minist Mation of Complete Dy: All Mation of Complete D	Project Title (as per M/G # form)			The second of th		Gunbl Emergency Water Supply													
DC26 Zululand District & IMPLEMENTATION OF Financial year. Reporting Month: Compiled by: vertical and Approved by Technical Divesor? Table 1: MRC Catabase of Table 1: MRC	Provincial Reference					3 2008MIGFDC28186601						9		9	9	8	9	9	DC26
DC26	Agent	DC26	9200	DC28	DC26	DC28	DC28	DC26	D026	DC20	DC26	DC28	2	DO26	DCSR	DC26	DC26	DC26	DCZ6

		Projected Euleroe		Balance	142 170 021.43	50 000 000 05	100 520 454.00	780 000 000:00	83 496 762.96	41 399 050.00	0000	00'0					00'0		0000	0.00	00'0	0.00	00'0	0.00	90'0	0.00	0.00	0.00				0.00	0.00	0.00	0000	0 0.00	
	40000	Total Projected		Total Projected	27 191 777.48	0.00	39 676 498.00	0.00	0.00	29 509 400.00	0.00	0,00	0.00	80	2	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000		90.00	0.00	000	000	00'0	0.00	
		(Projected)		ull	1 753 789,50		3 849 677.94			2 430 000.00															I	ļ											
		(Projected)		Key	1397 580.00	I	3 775 105.70			2 427 000.00							ı																				200
		(Projected)		Apr	2 128 746.02	ı	3 249 863 97		Ī	2 270 000.00		Ī								ı	Ì		ı			I		ı									0.000
		(Projected)		1	3 998 752.00	Ī	3 627 981 23	Ì	Ĭ	2 021 345.00				Ī									ı	ı				Ī			I						The state of the s
		(Projected)		3.	3 267 896.00	i	2 564 388 99		ı	3 272 238.31		Ì	i	Ī						I	ı	ı	Ī	I	ı	Ĭ	Ī	ı	Ī		ı	Ī					1
	2000	(Projected)		ral.	1 869 467.00	Ì	3 480 816.75		ı	2 484 118.67	ı		İ						İ			ı	ı	Ì		ı		ı			ı	ı					at Andrews
		(Projected)		98	2 889 756.00	İ	3 407 244.51	i	i	2 484 116.67				Ì						İ	ı	ı	i			Ĭ	Ī					ı				I	
		(Projected)		Nov	2 125 604.00	i	3 333 672.27	H		2 484 116.87	i		i	Ì	Ħ			ı	ı	H	H		Ħ	Ħ	i	ı	ı	Ī			Ì	İ					- Contractor
		(Projected)		8	1 025 879.06	I	2 733 331.60			2 484 118.67		i	i	Ì			i	ı		H	I	ì	Ħ	Ħ	i	ı	H	ı			i	ı					K
		(Projected)		- G	1 587 954.00	i	3 466 663 00 2	İ		2 484 118.67							i	ı		H	H	H	Ħ	H	ı	ı	İ				Ħ	İ				İ	- Annie Annie -
		(Projected)		Aug	2 055 021.94 1	i	3 132 990,73 3			2 484 116.67 2			İ							H		H	Ì	İ	H	H	ı	İ	i		İ	ı				i	- Contraction
		(Projected) (Pr		14	2 611 036.00 21	l	3 286 991.48 3	H	H	2 484 116.67 2.											Ħ	Ì		H	i	H	Ì		i			İ				Ì	and the second
	Ц	Total Previous Years MIG Expanditure	JRE (%):	Total Previous Years Mid	44	0.00		000	9.1	app 2.	Beesiine Schedule	alube:	Beseline Schedule	nedula	redule	Prim	thing.	0.00	MIII.	H	Decilio	00:0	al m	all all all all all all all all all all	Baseline Schedule	Passing Schedule	Beseline Schedule	0000	Sessitine Schedule (0.00)	Section	hedule	badula	Tessiline Schedule	Date Schedule	0.00	Bessler Schools	H
736 000.00 0.00 0.00 0.00	1	tigal Total fi	MUNIC AL ACCUMULATI IE CERTIFIED E I ENOTTURE (%)	675 Totali		0.00	000			Deserting Out	Beseline Sch	Baseline Bci	Beseline 8of	Sealine Sol	Baseline Schedule	Baseline Bohedule	Beanline Schodule	Passilles Sc			Date with Somedule	Reselline &c	Beeelins Schedule	Daniel De	Beselve 30	Deselles 30	Beseline Sa	Beseline So	Baseline &c	Beseitne Sc	Baseline Bohedula	Baseline So	Seasine So	Baseline So	Pheedine Bo	Bearing Schools	
MARRY 2026/26 50 29 004 000:00 00:00 289 004 000:00 00:00 289 004 000:00 00:00 00:00		Potential Savings (Balence of Approved MAC Funise annialized)	ULATHE CERTIF	30,52 05,875 ounter	1116		H				i	Ĭ			H				ī						8		Ī		The same								
COMMITMENT BUMMANR  1 2024/25 00.00 224 916 000.00 00.00 224 916 000.00 0.00 0.00 0.00		Actual Project Cost (Tender sum + fees)	NIC AL ACCUM	3 Projected Counter		8	8	00	98:	00				-				Ì		9		_		=	-										2		
2023/24 263 612 0 263 612 0	J	Approved MIG Funding (*NOR + AFA#)	MO	Projected MiG Funding	NOT THE THE ST	80 000 100	150 000 000.00	780 000 000:00	83 496 762.06	86 439 200:00																			-								1
Financial year Total Mid Alcoaton Total Committed Total Varience		Actual Project Statue		Project Status	DUMP SAM	FE/TR to Sect.	FS/TR to Sect.	FS/TR to Sect.	FS/TR to Seot	FS/TR to Sect.																											
DC26 Zuhuland Dhatriot Municipality 15 Hankola Ivalit (2020) 2020 PCUECTS 3-year Cash flow 17 Hankola Ivalit (2020) 2020 PCUECTS 3-year Cash flow 17 Hankola Ivalit (2020) 2020 PCUECTS 3-year Cash flow 18 Hankola Ivalit (2020) 2020 PCUECTS 3-year Cash flow 18 Hankola Ivality (2020) 2020 PCUECTS 3-year Cash flo		Project (We (se per MIO 4 form)		bered Project Title (to be used on MiG 3 form.)	ZDM Rural Sanitation Phose 3	Rudimentary Water Supply Intervention Programme	Stand- Alone Weller Supply Scheme Infervention Programms	Simillangentetra Central Bulk Water Supply Scheme	Usutho Water Refoulation Bupply	Zuhlund Operations and Maintenance Programme																											
Zutuland District M MPLEMENTATION OF Financial year: Feporting Month: Compiled by: Ventue and Approved by Tachkied Director?	Total of Miles	Provincial Reference Number		Table 2: MIGP exts to be relatived Numbrical Reference Agent Number (IDP or Council)	ZDMC:22/25	ECNEC/CHICZ	ZOMO:Z2/Z28	ZDMO:ZS/ZS/S	ZDMC:22:728	ZDAC:222286																											Insert new roses here ONLY
DC26	16 Toble	Agamt		Table 2:	DCZ6	DC26	DC38	DC26	9220	DC26	DC26	DC26	DC26	PG3U	0700	97.70	DC28	DC26	DCZ6	DC26	DCZB	DCZ	DCSB	DC26	DC26	DC26	DC26	9200	DC26	9000	0000	8	9250	DC26	DC26	DC26	insed ne

CONTRACT ROLLECT SATURCHINE TO THE CONTRACT SATU	The state of the s	The state of the s	The state of the s	A control of the first that the firs	And the state of t	The state of the s	TO THE PROPERTY AND ARREST TO THE PROPERTY AND A	Constitution of the part of th	
to the second state of the		mentals h	THE PROPERTY OF THE PROPERTY O	The state of the s	And the second s	Market better described a special service of the special service of			
A STATE OF THE PROPERTY OF THE	The state of the s	The state of the s	According to the school of the	Puesium   To the property of t	The state of the s	Lamping of the property of the	withwasters ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	CONTRACTOR OF THE CONTRACTOR O	The second of th

	8 8 9
Married States (American Caracter Caracter (Ca	
	# E. X. X. X. X. X. X. X. X. X. X. X. X. X.
	ą.
	The forces and August School.  We force the second August School.  Shall the second August School.  Shall the second August School.  Shall the second August School.  Shall the second August School.  Shall the second August School.
	The Mark Lowers for a Death Death of the Mark Lower of the Mark Lo
	the state of the s
	To any other states of the sta
	### #
	2

#### 1

# 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.