

REPORT TO THE FINANCE PORTFOLIO COMMITTEE



File Reference:

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Designation: Manager: Budget and Reporting

NOT CONFIDENTIAL

DATE: 10 April 2026

FOR NOTING/CONSIDERATION

SECTION 52(d) REPORT FOR THE THIRD QUARTER ENDING 31 MARCH 2026

1. PURPOSE

1.1. To present to the Committee the S52 (d) Third Quarter Report, ending 31 March 2026.

2. ANNEXURES

2.1. Section 52(d) Report

3. LEGISLATIVE PROVISIONS/POLICY (if applicable)

3.1 Municipal Finance Management Act No. 56 of 2003

3.2 The Municipal Budget and Reporting Regulations

4. BACKGROUND

4.1 The Finance Report is being submitted in terms of Section 52(d) of the Municipal Finance Management Act, which states “the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality”.

The Municipal Budget and Reporting Regulations also put emphasis on the quarterly reporting with Regulation 31(1) which state that “the Mayor ‘s quarterly report on the implementation of the budget and the financial affairs of the municipality as required by Section 52 (d) of the MFMA must be;

- a) In the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 68(1) of the MFMA; and
- b) Consistent with the monthly budget statements for January, February and March as applicable; and
- c) Submitted to the National Treasury and relevant Provincial Treasury within five days of tabling of the report to the Council.

5. ANALYSIS OF REPORT



5.1 The S52 (d) Finance Report Third Quarter Report ended 31 March 2026.

6. RECOMMENDATIONS

- 6.1 That the Committee notes the Quarterly Report on the implementation of the budget and the state of financial affairs of the municipality for the year to date and the Third Quarter Report ended 31 March 2026.
- 6.2 That the Committee notes the debtors report for the Third Quarter Report ended 31 March 2026.
- 6.3 That the Committee notes the creditors' report for the Third Quarter Report ended 31 March 2026.
- 6.4 That the Committee notes the Grant Register Report for the Third Quarter Report ended 31 March 2026.
- 6.5 That the Committee notes the Employee Related costs Expenditure Report (Sect 66) for the Third Quarter Report ended 31 March 2026.
- 6.6 The Committee notes that the Investments Register for the Third Quarter Report ended on 31 March 2026.
- 6.7 That the Committee notes the Cash Coverage and Current Ratios for the Third Quarter Report ended 31 March 2026.
- 6.8 That the Committee notes the Fixed Asset Register Summary and Work-In-Progress Register Summary for the Third Quarter Report ended 31 March 2026.

SUBMITTED BY

SUPPORTED BY

 <p>NAME: Mr. SS BUTHELEZI Designation: Manager: Budget and Reporting</p>	 <p>NAME: Mr. EV MDALOSE Designation: Chief Financial Officer</p>
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**SECTION 52 (d) QUARTERLY REPORT ON THE STATE OF DANNHAUSER
LOCAL MUNICIPAL FINANCIAL AFFAIRS FOR QUARTER THREE**

Contents

Glossary:	3
Legislative Framework:	4
Section 1 – Executive summary	4
Section 2 – Investment and loan portfolio analysis	9
Section 3 – Debtors' analysis	12
Section 4 – Creditors' analysis	13
Section 5 – Allocation and grant receipts	15
Section 6 – Grants Expenditure	16
Section 7 – Expenditure on councilors and employee benefits.....	19
Section 8 -Asset management report	20
Section 9– Municipal manager’s quality certification.....	22

Glossary:

Original Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

Allocations (Transfers – see DORA) – Money received from Provincial or National Government.

Budget Related Policy (ices) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position and must be included in the asset register.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period, receives an invoice.

DORA – Division of Revenue Act. Legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized Accounting Practice. The accounting standards for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principal piece of legislation relating to municipal financial management.

mSCOA – Municipal Standard Chart of Accounts

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure –The day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rate able value is multiplied by the rate in the Rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budgeted estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized Expenditure – Generally, spending without, or in excess of, an Approved Budget.

Virement – A transfer of funds within a vote.

Virement Policy - The policy that sets out the rules for budget transfers. Virement are normally allowed within a vote. Council through an Adjustments Budget must approve transfers between votes.

Vote – One of the main segments into which a budget is divided. In Dannhauser local municipality, this means the different GFS classification the budget is divided.

Legislative Framework

This report has been prepared in terms of the following enabling legislation:

The Municipal Finance Management Act — Act No. 56 of 2003

Section 52: Quarterly budget statements.

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

Section 1 – Executive summary

2.1 Introduction

These figures are presented in terms of section 52(d) of the MFMA. The information presented pertains to the third quarter ended 31 March 2026, Variances are calculated against the adjustment budget.

2.2 Revenue by source

The total revenue generated for the month ended 31 March 2026 amounted to **R35 202 000.00** and the year-to-date Revenue of **R 168 000 000.00** which represents **92%** of the total adjusted budget figure of **R 182 545 000.00**. Major sources are Transfers and Subsidies (Grants) and Property rates.

Operating Expenditure by type

Operating expenditure for the month ended 31 March 2026 amounted to **R 54 920 000.00** and a year-to-date expenditure of **R 157 544 000.00** which represents **88%** against the total adjusted budget figure of **R 179 554 000.00**. The Main contributors being employee related cost, Depreciation (non- cash item), operational cost and Contracted services. The breakdown in amount and percentage is against the total operating expenditure of **R 54 920 000.00** for the month ended 31 March 2026.

- The **Employee related cost** has a **21.2% (R11 666 000.00)** expenditure for the month.
- The **Councilors Remuneration cost** has **1.5% (R798 000.00)** expenditure for the month.
- **Inventory services** have **0. % (0.00)** expenditure for the month.
- **Contracted services** have a **1.4% (R755 000.00)** expenditure for the month.
- **Operational Costs Expenditure** has **6.3% (R3 438 000.00)** expenditure for the month.
- **Depreciation** has a **68.1% (R 37 417 000.00)** expenditure for the month. Depreciation for the month ending 31 March 2026 reflects an anomalous figure of R 37 417 000 which matches the year to date (YTD) total. This is due to the initial implementation of the asset's module in March 2026, which captured cumulative data for the month rather than a single period's expense. These system discrepancies will be formally ratified in April 2026 reports.
- **Irrecoverable debts** have a **1.1% (R602 000.00)** expenditure for the month.
- **Interest** has a **0.6% (R325 000.00)** expenditure for the month.

Capital Expenditure

- The Adjusted capital budget for the financial year amounts to **R 61 515 000.00** and Capital expenditure of **R5 261 000.00** was recorded for the month ending 31 March 2026 and the year-to-date amounts to **R27 967 000.00** which represents **45.5%** of the total capital budget. The percentage is low due to cash flow constraints e.g. projects funded internally could not be fully implemented.

Conclusion

- Detailed analysis of the municipal performance for the third quarter ending 31 March 2026 will be presented under the different sections of the report.

KZN254 Dannhauser Local Municipality - Monthly Budget Statement - Financial Performance (revenue and expenditure)

KZN254 Dannhauser - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		-	-	-	-	-	-	-	-	-
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		5,174	2,154	2,154	128	1,710	1,615	95	6%	2,154
Sale of Goods and Rendering of Services		636	374	374	57	233	281	(48)	-17%	374
Agency services		876	200	918	29	772	437	335	77%	918
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		2,827	1,500	1,500	93	1,316	1,125	191	17%	1,500
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		21	23	67	4	45	260	(214)	-83%	67
Licence and permits		-	-	-	-	-	-	-	-	-
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		865	100	200	49	49	115	(66)	-58%	200
Non-Exchange Revenue										
Property rates		42,201	46,713	48,738	4,132	38,245	35,845	2,401	7%	48,738
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		743	301	1,054	18	680	527	153	29%	1,054
Licence and permits		606	2,677	653	88	389	1,198	(809)	-68%	653
Transfers and subsidies - Operational		125,895	128,259	126,388	30,401	123,983	95,446	28,537	30%	126,388
Interest		1,978	-	-	201	578	-	578	#DIV/0!	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4	-	500	-	-	200	(200)	-100%	500
Other Gains		941	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		182,768	182,301	182,545	35,202	168,000	137,048	30,951	23%	182,545
Expenditure By Type										
Employee related costs		67,917	33,625	53,353	11,666	54,435	33,110	21,325	64%	53,353
Remuneration of councillors		12,629	12,707	15,756	798	12,582	10,600	1,982	19%	15,756
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1,037	250	250	(82)	61	188	(127)	-68%	250
Debt impairment		22,022	-	-	-	-	-	-	-	-
Depreciation and amortisation		34,970	35,000	35,000	37,417	50,295	26,250	24,045	92%	35,000
Interest		2,701	5,300	3,300	325	1,036	2,830	(1,794)	-63%	3,300
Contracted services		49,424	39,072	35,886	755	14,873	27,355	(12,482)	-46%	35,886
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		28	-	164	602	841	66	775	1182%	164
Operational costs		38,965	29,731	35,844	3,438	23,421	24,743	(1,322)	-5%	35,844
Losses on Disposal of Assets		892	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		230,586	155,685	179,554	54,920	157,544	125,141	32,403	26%	179,554
Surplus/(Deficit)		(47,818)	26,616	2,991	(19,718)	10,455	11,907	(1,452)	-12%	2,991
Transfers and subsidies - capital (monetary allocations)		28,022	37,345	36,618	2,310	28,008	27,718	290	1%	36,618
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(19,796)	63,961	39,609	(17,407)	38,463	39,625			39,609
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(19,796)	63,961	39,609	(17,407)	38,463	39,625			39,609
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(19,796)	63,961	39,609	(17,407)	38,463	39,625			39,609
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(19,796)	63,961	39,609	(17,407)	38,463	39,625			39,609

Revenue by Source

Explains the types of income budgeted for and the performance of items individually.

Property Rates

Property rates generated **R4 132 000.00** for the month ending 31 March 2026 and a year-to-date amount to **R38 245 000.00** which translates to **78%** of the adjusted budget of **R48 738 000.00**.

Service charges – refuse

Service charges for refuse generated **R128 000.00** for the month ending 31 March 2026 and a year-to-date amount to **R1 710 000.00** which translates to **79.4%** of the adjusted budget of **R2 154 000.00**

Rental of facilities and equipment

The income for rental of facilities and equipment reported for the month ended 31 March 2026 amounts to **R4 000.00**, and the year-to-date amounts to **R45 000.00** which represents **67.2%** of the adjusted budget of **R67 000.00**

Interest earned – External Investments and Current Account

Interest in investments represents interest earned in respect of surplus funds not immediately needed in the operations of the municipality. Interest in external investments received for the month ending 31 March 2026 amounted to **R93 000.00** and a year-to-date amount to **R1 316 000.00** representing **87.7%** of the **R1 500 000.00** adjusted budgets

Interest earned – Outstanding Debtors (Exchange and Non-Exchange Debtors)

Interest earned for outstanding debtors amounted to **R201 000.00** for the month ended 31 March 2026 and a year-to-date amount to **R578 000.00**

Fines, penalties and forfeits

The revenue generated for the month ending 31 March 2026 was **R18 000.00** and a year-to-date amount to **R680 000.00** representing **64.5%** of the adjusted budget amount of **R1 054 000.00**

Licenses and permits

The licenses and permits for the month of 31 March 2026 amounted to **R88 000.00** and a year-to-date amount to **R389 000.00** representing **59.6%** of the **R653 000** adjusted budgets.

Agency services

The agency fees amounted to **R29 000.00** for the month ended 31 March 2026 and a year to date of **R772 000.00** representing **84%** of the budgeted amount of **R 918 000.00**.

Transfers recognized – operational

The transfers recognized represents the allocations as stated in the National and Provincial Division of Revenues Act's respectively.

This Month we have realized an amount of **R30 401 000.00** and a year-to-date amount of **R123 983 000.00** representing **98% of** the budgeted **R126 388 000.00**. Realized amounts represent the portion we have spent as the Municipality, i.e. **Revenue**

Sundry Income / Sale of goods and rendering of services Revenue

Sundry Income for the month amounted to **R57 000.00** and a year to date of **R233 000.00** representing **62.3%**, **which** represents an original budget of **R374 000.00**.

Expenditure by Type

Schedule C section 71, per source

Expenditure by type reflects the operational budget per main type/category of expenditure.

Employee Related cost

Expenditure for the month ended 31 March 2026 amounted to **R11 666 000.00** and a year-to-date amount to **R54 435 000.00** against the adjusted budget amount **R53 353 000.00** that represents **102%** of the total budgeted amount.

Remuneration of councillors

Expenditure for the month ended 31 March 2026 amounted to **R798 000.00** and a year-to-date amount of **R12 582 000.00** against the adjusted budget amount **R15 756 000.00** that represents **79.8%** of the total budgeted amount.

Inventory consumed

The inventory consumed consist of all inventories that the municipality have consumed (Stationery, Consumable) which amounts to **R 0.00**, year to date amount of **R61 000.00** that is **24.4 %** against an adjusted budget of **R250 000.00**.

Contracted services

The expenditure for the month ending 31 March 2026 amounts to **R755 000.00**, and a year to date of **R14 873 000.00** representing **41.5%** of the adjusted budget amount of **R35 886 000.00**.

Irrecoverable Debts Written Off

The year-to-date irrecoverable debt written off as at 31 March 2026 amounts to **R602 000.00** of **R841 000.00** and adjusted budget of **R 164 000**.

Operational Cost Expenditure

This expenditure reflects all other expenses not specifically mentioned and amounts to **R3 438 000.00** and a year to date of **R23 421 000.00** representing **65.3%** against an adjusted budget amount of **R35 844 000.00**.

Depreciation Expenditure

The expenditure for the month of 31 March 2026 amounts to **R37 417 000.00** and a year to date of **R50 295 000.00** representing **143.7%** against an adjusted budget amount of **R35 000 000.00**. This significant over- expenditure is due to the municipality's implementation of the asset's module in March 2026, consequently discrepancies between the monthly and YTD figures will be reconciled and ratified in April 2026.

Capital Expenditure

The capital expenditure for the month ending 31 March 2026 amounts to **R5 261 000.00** and a year-to-date amount of **R27 967 000.00** representing **45.5%** of the adjusted capital budget for the financial year of **R61 515 000.00**.

The municipal bank balance on 31 March 2026 totals **R 2 860 412.77** and the total balance of Investments was **R 36 078 961.38**

Total cash available at the month-end is therefore **R 38 939 374.15**

2025/2026 FINANCIAL YEAR		
M09 January 2026		
CASH FLOW ACTIVITIES	MONTHLY ACTUAL	YEAR TO DATE
Bank Balance	R 2 860 412.77	R 2 860 412.77
Investment Balance	R 36 078 961.38	R 36 078 961.38
TOTAL CASH AVAILABLE		R38 939 374.15

Section 2– Investment and loan portfolio analysis

3.1 Investment and borrowings monitoring information

The municipality invests access funds in 24-hour notice investment period in order to maximize.

- a) The table below indicates the status of the investments and detail of the instruments of where the funds are invested, which amounts to a total of **R36 078 961.38** on 31 March 2026.

DANNHAUSER MUNICIPALITY
ANALYSIS OF INVESTMENT AS AT 31 MARCH 2026
ANNEXURE D

QUICK CODE	INVESTMENT TYPE	FINANCIAL INSTITUTION	ACCOUNT NUMBER	OPENING BALANCE	DEPOSITS	BANK CHARGES	WITHDRAWALS	INTEREST RATE (%)	INTEREST	CLOSING BALANCE
000067	CALL ACCOUNT (SHORT TERM NOTICE) (DBSA)	STANDARD BANK	068480520001	R 4,856,626.49	R -	R -	R -	5.15%	R 21,242.75	R 4,877,869.24
000068	CALL ACCOUNT (SHORT TERM NOTICE)(HOUSING)	STANDARD BANK	268436894001	R 1,749,513.96	R -	R -	R -	7.35%	R 10,178.34	R 1,759,692.30
000080	FIXED DEPOSIT INVESTMENT ACCOUNT (DISASTER)	STANDARD BANK	068480520015	R 76,684.77	R -	R -	R -	5.90%	R 247.49	R 76,932.26
TOTAL SBSA				R 6,682,825.22	R -	R -	R -		R 31,668.58	R 6,714,493.80
000069	CALL ACCOUNT (MIG - EQUITABLE SHARE)	FIRST NATIONAL BANK	62392885855	R 48,337.38	R -	R -	R -	5.65%	R 209.50	R 48,546.88
000070	CALL ACCOUNT(ELECTRIFICATION)	FIRST NATIONAL BANK	62422425682	R 43.09			R -	5.65%	R 0.19	R 43.28
TOTAL FNB				R 48,380.47	R -	R -	R -		R 209.69	R 48,590.16
000082	NEDBANK FIXED DEPOSIT	NEDBANK	7165020829	R -	R -	R -	R -	8.87%	R -	R -
TOTAL NEDBANK				R -	R -	R -	R -		R -	R -
000071	32 DAYS NOTICE (DBSA CEASE)	ABSA BANK	2072034421	R 5,038,951.75	R -	R -	R -	7.44%	R -	R 5,038,951.75
000072	CALL ACCOUNT (SHORT NOTICE)	ABSA BANK	9259916188	R 732,492.25	R -	R -	R -	4.30%	R 3,452.75	R 735,945.00
000074	CALL ACCOUNT INVESTMENT (MIG)	ABSA BANK	9380605305	R 3,064,629.47	R 4,632,036.00	R 150.00	R 1,765,378.56	8.90%	R 23,278.89	R 5,954,415.80
000081	CALL ACCOUNT INVESTMENT (TRACKER ACCOUNT)	ABSA BANK	9388225547	R 410,098.76	R 17,000,000.00	R 50.00	R -	8.90%	R 22,613.98	R 17,432,662.74
000075	CALL ACCOUNT INVESTMENT (SALARIES)	ABSA BANK	9381556185	R 36,462.19	R -	R 50.00	R -	8.90%	R 221.42	R 36,633.61
000084	FIXED DEPOSIT ACCOUNT (SALARIES)	ABSA BANK	2082140739	R 38,578.32	R -	R -	R -	6.00%	R -	R 38,578.32
000085	FIXED DEPOSIT ACCOUNT (SALARIES)	ABSA BANK	2082140022	R 77,527.92	R -	R -	R -	6.00%	R 1,162.28	R 78,690.20
TOTAL ABSA				R 9,398,740.66	R 21,632,036.00	R 250.00	R 1,765,378.56		R 50,729.32	R 29,315,877.42
TOTAL				R 16,129,946.35	R 21,632,036.00	R 250.00	R 1,765,378.56		R 82,607.59	R 36,078,961.38

CASH COVERAGE RATIO 2026 FINANCIAL YEAR

A ratio of 0.75 indicated that the municipality cash and liquid investments cover only months 0.75 months (roughly 22 days) of its operating expenses. The municipality has a cash coverage ratio of 0.75, which is below the National Treasury norm of 1-3 months. This indicates that available cash and investments can only support approximately three weeks of operating expenditure, highlighting a significant liquidity risk and a limited financial cushion to absorb unforeseen economic shocks.

CASH COVERAGE RATIO 2026 FINANCIAL YEAR	
CASH COVERAGE	0.75
CASH-BANK	2,860,412.77
INVESTMENTS	36,078,961.38
UNSPENT GRANTS	8,693,667.43
OPERATING EXPENDITURE	40,231,969.50
Total	87,865,011.08

CURRENT RATIO 2026 FINANCIAL YEAR

CURRENT RATIO 2026 FINANCIAL YEAR	
Current ratio	01:01
Current Asset	R 85 023 713.96
Current Liabilities	R 59 610 906.22

According to National Treasury MFMA Circular 71, a current ratio of 1:1 falls significantly below the recommended safety margin. Treasury sets the norm for South African municipalities between 1.5 :1 and 2:1

At exactly 1:1 your municipality is at a liquidity breakdown point.

Government Analysis: R 31 207 127

Status and Engagements

National Public Works

The outstanding balance of R530,804 is currently under reconciliation due to historical payments that were not correctly allocated. The balance is therefore subject to change, with finalisation expected by the end of April 2026.

Provincial Public Works

The total outstanding balance of R23,918,247 consists of:

Schools: R18,978,893

Clinics: R4,939,355

A commitment has been received to settle:

R5,000,000 by end of April 2026, and

The remaining balance by end of June 2026.

Department of Rural Development

The outstanding balance of R272,020 is under engagement, with a commitment date for payment expected by the end of April 2026.

Department of Education & Others

The outstanding amount of R7,016,859 will be addressed through engagements scheduled for April 2026 to secure payment commitments

Business and commercial, Mining and Agricultural properties

As at 31 March 2026, the total outstanding balance for these sectors is R20,049,655.

KZN 254: BORROWINGS MONITORING (LOANS AND BONDS)

DANNHAUSER LOCAL MUNICIPALITY
ANNEXURE I LOAN REGISTER -31 March 2026

Loan 61007481	Interate Rate	Posting Date	Value date	Capital	Interest Accrued	Interest Capitalised	Total	Balance Inc Accruals	Balance excl Accruals
Opening Balance		30.06.2025	30.06.2025					R12,988,820.11	R12,988,820.11
Interest Accrual		31.07.2025	31.07.2025	R0.00	R122,542.11	R0.00	R122,542.11	R13,111,362.22	R12,988,820.11
Interest Accrual		31.08.2025	31.08.2025	R0.00	R117,872.65	R0.00	R117,872.65	R13,229,234.87	R12,988,820.11
Interest accrual		30.09.2025	31.09.2025	R0.00	R114,070.31	R0.00	R114,070.31	R13,343,305.18	R12,988,820.11
Interest Capitalised		31.09.2025	31.09.2025	R0.00	-R354,485.07	R354,485.07	R0.00	R13,343,305.18	R13,343,305.18
Interest Accrual		30.10.2025	30.10.2025	R0.00	R123,898.04	R0.00	R123,898.04	R13,467,203.22	R13,343,305.18
Interest Accrual		31.11.2025	31.11.2025	R0.00	R119,901.32	R0.00	R119,901.32	R13,587,104.54	R13,343,305.18
Interest Accrual		31.12.2025	31.12.2025	R0.00	R112,980.61	R0.00	R112,980.61	R13,700,085.15	R13,343,305.18
Interest Capitalised		31.12.2025	31.12.2025	R0.00	-R356,779.97	R356,779.97	R0.00	R13,700,085.15	R13,700,085.15
Repayment Made		31.12.2025	12.12.2025	-R1,298,882.01	R0.00	-R372,297.72	R1,671,179.73	R12,028,905.42	R12,028,905.42
Interest Accrual		31.01.2026	31.01.2026	R0.00	R111,943.59	R0.00	R111,943.59	R12,140,849.01	R12,028,905.42
Interest Accrual		28.02.2026	28.02.2026	R0.00	R101,110.34	R0.00	R101,110.34	R12,241,959.35	R12,028,905.42
Interest Accrual		31.03.2026	31.03.2026	R0.00	111,943.59	R0.00	R111,943.59	R12,353,902.94	R12,028,905.42
Interest Capitalised		31.03.2026	31.03.2026	R0.00	- 324,997.52	324,997.52	R0.00	R12,353,902.94	R12,353,902.94

As at 31 March 2026, the municipality has an outstanding loan with the Development Bank of Southern Africa (DBSA), with a maturity date of 31 December 2027. The loan balance amounts to R12 353 902.

During the quarter under review, total interest incurred on the loan amounted to R324 997. This consists of R273 769 relating to normal loan interest and R51 229 arising from interest on arrears due to default in payments. No repayments were made towards the loan during the current quarter.

Section 3 – Debtors' analysis

KZN254 Dannhauser - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - March

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	0	0	0	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,806	3,570	3,340	3,240	3,077	3,027	2,960	76,369	99,391	88,674	(602)	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	146	137	131	129	126	124	122	8,350	9,266	8,851	(4)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	201	195	188	184	182	178	174	5,219	6,523	5,938	-	-
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	285	285	285	(0)	-
Total By Income Source	2000	4,154	3,902	3,660	3,552	3,386	3,330	3,257	90,224	115,464	103,748	(606)	-
2824/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,096	2,021	1,987	1,971	1,957	1,933	1,904	28,312	42,181	36,077	(124)	-
Commercial	2300	1,034	950	769	710	572	557	508	19,160	24,261	21,507	(252)	-
Households	2400	1,023	931	904	871	857	840	845	42,752	49,022	46,165	(230)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	4,154	3,902	3,660	3,552	3,386	3,330	3,257	90,224	115,464	103,748	(606)	-

KZN254 Dannhauser Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M09 March 2026

According to the Debtors Analysis summary, the total outstanding balance for property rates, refuse removal and rental income stood at R 115 464 000 as at 31 March 2026. To improve collection rates, the municipality has implemented a discount rate initiative designed to encourage residents to settle their accounts.

Section 4 – Creditors' analysis

KZN254 Dannhauser Local Municipality- Supporting Table SC4 Monthly Budget Statement - aged creditors – M09 March 2026

KZN254 Dannhauser - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 - March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
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	1,251	463	612	480	1,029	156	1,734	3,291	9,018	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1,251	463	612	480	1,029	156	1,734	3,291	9,018	-	

NON-COMPLIANCE S65 (2) OF THE MUNICIPAL FINANCE MANAGEMENT ACT (MFMA)

Reflecting number of Days taken by Directorates to process documentation for payment by Creditors Section. The municipality is required to submit creditors aged analysis data strings on a monthly basis to National and Provincial Treasury.

Creditors age Analyses

KZN254 Dannhauser - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 - March

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	1,251	463	612	480	1,029	156	1,734	3,291	9,018	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1,251	463	612	480	1,029	156	1,734	3,291	9,018	-

According to the Creditors Age Analysis summary, the creditors as at 31 March 2026 is R 9 018 000. Per MFMA regulations, creditors are typically paid within 30 days excluding instances involving disputes. However, the municipality is currently facing cashflow constraints and is unable to pay creditors as they became due.

Section 5 Grants Quartey report ended 31 March 2026 Attached Grant Register

KZN254 Dannhauser - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		122,589	123,321	123,321	29,938	121,584	92,491	29,093	31.5%	123,321
Expanded Public Works Programme Integrated Grant		(0)	1,569	1,569	-	1,569	1,177	392	33.3%	1,569
Local Government Financial Management Grant		1,900	2,000	2,000	-	2,000	1,500	500	33.3%	2,000
Equitable Share		120,689	119,752	119,752	29,938	118,015	89,814	28,201	31.4%	119,752
Provincial Government:		0	-	(871)	-	2,567	(348)	2,915	-836.8%	(871)
Specify (Add grant description)		0	-	-	-	277	-	277	#DIV/0!	-
Specify (Add grant description)		-	(3,438)	(3,438)	-	1,070	(2,579)	3,649	-141.5%	(3,438)
Specify (Add grant description)		(0)	3,438	2,567	-	1,220	2,230	(1,010)	-45.3%	2,567
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		122,589	123,321	122,450	29,938	124,151	92,142	32,009	34.7%	122,450
Capital Transfers and Grants										
National Government:		-	26,095	26,095	3,966	26,095	19,571	6,524	33.3%	26,095
Municipal Infrastructure Grant		-	26,095	26,095	3,966	26,095	19,571	6,524	33.3%	26,095
Provincial Government:		8,970	11,250	10,523	(124)	(8,402)	8,147	(16,548)	-203.1%	10,523
Specify (Add grant description)		8,970	11,250	10,523	(124)	(8,402)	8,147	(16,548)	-203.1%	10,523
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		8,970	37,345	36,618	3,842	17,693	27,718	(10,025)	-36.2%	36,618
TOTAL RECEIPTS OF TRANSFERS & GRANTS		131,559	160,666	159,068	33,780	141,844	119,860	21,984	18.3%	159,068

a) The total funding received of **R141 844 000.00 year to date** translates to **89.2%** of the total grant funding for the year of **R 159 068 000.00**.

Allocation of the grants received are as follows:

- Municipal Infrastructure Grant (MIG) – **R26 095 000.00**
- Equitable Share – **R118 015 000.00**
- Finance Management Grant – **R2 000 000.00**
- Expanded Public Works Programme – **R1 569 000.00**
- Art and Culture Grant – **R2 567 000.00**

Section 6– Grants Expenditure

KZN254 Dannhauser - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		1,900	3,569	3,569	270	3,221	2,677	544	20.3%	3,569
Expanded Public Works Programme Integrated Grant		-	1,569	1,569	119	1,381	1,177	204	17.3%	1,569
Local Government Financial Management Grant	3	1,900	2,000	2,000	151	1,841	1,500	341	22.7%	2,000
Provincial Government:		-	-	(371)	193	2,247	(148)	2,395	-1614.1%	(371)
Specify (Add grant description)		-	-	564	193	2,247	226	2,021	896.0%	564
Specify (Add grant description)		-	-	(935)	-	-	(374)	374	-100.0%	(935)
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		1,900	3,569	3,198	463	5,468	2,528	2,940	116.3%	3,198
<u>Capital Transfers and Grants</u>										
National Government:		(1,654)	37,345	36,618	1,099	18,519	27,718	(9,199)	-33.2%	36,618
Municipal Infrastructure Grant		(1,654)	26,095	26,095	1,099	18,519	19,571	(1,053)	-5.4%	26,095
Municipal Disaster Recovery Grant		-	11,250	10,523	-	-	8,147	(8,147)	-100.0%	10,523
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		(1,654)	37,345	36,618	1,099	18,519	27,718	(9,199)	-33.2%	36,618
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		246	40,914	39,816	1,563	23,987	30,246	(6,259)	-20.7%	39,816

The receiving officer will monitor performance reporting on grants to ensure compliance with the Division of Revenue Act that stipulates reporting on all grant performance.

The Equitable Share is used for the day-to-day running of the Municipality for example salaries, own funded projects and contracted services and is therefore unconditional and the municipality is exceedingly dependent on it to sustain operation.

Below is the summary of the grant register for the period that includes the total expenditure for each grant for the period and the year-to-date expenditure. The summary also includes the total grants receipts for the period and the year-to-date receipts.

ARTS AND CULTURE GRANT (PROVINCIALISATION DANNHAUSER LIBRARY)							
DATE	DORA ALLOCATION	GRANT RECEIVED	MONTHLY EXPENDITURE	EXPENDITURE TODATE	VARIANCE	PERCENT SPENT	PERCENT UNSPENT
01-Jul-25	1,070,000.00						
31-Jul-25			114,472.81	114,472.81	955,527.19	10.70	89.30
31-Aug-25			87,611.73	202,084.54	867,915.46	15.85	81.11
30-Sept-25			67,705.12	269,789.66	800,210.34	24.52	74.79
31-Oct-25			78,993.42	348,783.08	721,216.92	33.74	67.40
23-Oct-25		1,070,000.00					
30-Nov-25			78,993.42	427,776.50	642,223.50	40.36	60.02
30-Dec-25			62,995.53	490,772.03	579,227.97	54.13	54.13
31-Jan-26			78,155.22	568,927.25	501,072.75	46.83	46.83
28-Feb-26			195,183.22	764,110.47	305,889.53	28.59	28.59
31-Mar-26			78,964.03	843,074.50	226,925.50	21.21	21.21

ARTS AND CULTURE GRANT (KWAMDAKANE)							
DATE	DORA ALLOCATION	GRANT RECEIVED	MONTHLY EXPENDITURE	EXPENDITURE TODATE	VARIANCE	PERCENT SPENT	PERCENT UNSPENT
01-Jul-25	1,220,000.00						
31-Jul-25			151,226.83	151,226.83	1,068,773.17	12.40	87.60
31-Aug-25			115,254.92	266,481.75	953,518.25	21.84	78.16
30-Sept-25			121,046.77	387,528.52	832,471.48	31.76	68.24
31-Oct-25			134,868.04	522,396.56	697,603.44	42.82	57.18
30-Nov-25			109,245.30	631,641.86	588,358.14	51.77	48.23
31-Dec-25			113,179.90	744,821.76	475,178.24	61.05	0.39
31-Jan-26			115,172.76	859,994.52	360,005.48	70.49	29.51
28-Feb-26			152,350.78	1,012,345.30	207,654.70	82.98	17.02
31-Mar-26			114,469.42	1,126,814.72	93,185.28	92.36	7.64

ARTS AND CULTURE GRANT (CYBER)							
DATE	DORA ALLOCATION	GRANT RECEIVED	MONTHLY EXPENDITURE	EXPENDITURE TODATE	VARIANCE	PERCENT SPENT	PERCENT UNSPENT
01-Jul-25	277,000.00						
31-Jul-25			59,790.00	59,790.00	217,210.00	21.58	78.42
31-Aug-25			38,741.51	98,531.51	178,468.49	35.57	64.43
30-Sept-25			34,991.64	133,523.15	143,476.85	48.20	51.80
31-Oct-25			34,991.64	168,514.79	108,485.21	60.84	39.16
30-Nov-25			41,881.83	210,396.62	66,603.38	75.96	24.04
31-Dec-25			41,257.99	251,654.61	25,345.39	90.85	90.9
31-Jan-26			25,345.39	277,000.00	-	100.00	100.00

DISASTER GRANT (DISASTER)							
DATE	DORA ALLOCATION	GRANT RECEIVED	MONTHLY EXPENDITURE	EXPENDITURE TODATE	VARIANCE	PERCENT SPENT	PERCENT UNSPENT
01-Jul-25	10,808,252.79						
31-Jul-25			1,104,695.30	1,104,695.30	9,501,557.49	10.42	89.58
31-Aug-25			1,460,374.65	2,565,069.95	2,565,069.95	24.18	24.18
30-Sep-25			523,153.69	3,088,223.64	7,518,029.15	29.12	70.88
31-Oct-25			2,364,769.55	5,452,993.19	5,153,259.60	51.41	48.59
30-Nov-25			456,768.51	5,909,761.71	4,696,491.08	55.72	44.28
31-Dec-25			2,368,072.46	8,277,834.16	2,328,418.63	78.05	21.95
31-Mar-26			1,211,006.35	9,488,840.51	1,117,412.28	89.46	10.54
SUMMARY FOR ALL GRANTS	42,837,252.79	42,837,252.79	2,758,325.81	33,475,725.95	9,361,526.84		

Section 7 – Expenditure on councillors and employee benefits

KZN254 Dannhauser - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - March

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		10,183	10,337	12,669	616	10,089	8,536	1,553	18%	12,669
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2,446	2,370	3,087	182	2,494	2,054	429	21%	3,087
Sub Total - Councillors		12,629	12,707	15,756	798	12,582	10,600	1,982	19%	15,756
% increase	4		0.6%	24.8%						24.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1,710	6,567	9,067	1,189	6,795	5,925	869	15%	9,067
Pension and UIF Contributions		83	13	11	2	9	9	1	8%	11
Medical Aid Contributions		15	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		478	1,195	1,195	305	1,272	897	375	42%	1,195
Cellphone Allowance		74	114	96	16	69	78	(9)	-11%	96
Housing Allowances		28	-	55	14	58	22	36	164%	55
Other benefits and allowances		38	226	227	58	257	170	87	51%	227
Payments in lieu of leave		-	175	156	-	184	123	60	49%	156
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2,426	8,291	10,807	1,584	8,644	7,224	1,420	20%	10,807
% increase	4		241.8%	345.5%						345.5%
Other Municipal Staff										
Basic Salaries and Wages		52,702	14,246	31,941	7,908	36,414	17,763	18,651	105%	31,941
Pension and UIF Contributions		4,479	4,472	4,585	827	3,694	3,400	295	9%	4,585
Medical Aid Contributions		1,277	1,160	1,263	278	1,191	911	280	31%	1,263
Overtime		991	2,940	697	44	370	1,308	(938)	-72%	697
Performance Bonus		2,199	878	1,828	745	2,388	1,038	1,350	130%	1,828
Motor Vehicle Allowance		779	45	30	9	40	28	12	44%	30
Cellphone Allowance		36	36	6	1	5	15	(11)	-70%	6
Housing Allowances		90	105	108	23	100	80	20	25%	108
Other benefits and allowances		980	62	620	153	752	270	483	179%	620
Payments in lieu of leave		1,960	1,389	1,469	94	836	1,074	(237)	-22%	1,469
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		65,492	25,334	42,547	10,082	45,791	25,886	19,905	77%	42,547
% increase	4		-61.3%	-35.9%						-35.9%
Total Parent Municipality		80,547	46,332	69,110	12,465	67,017	43,710	23,307	53%	69,110
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-

Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		80,547	46,332	69,110	12,465	67,017	43,710	23,307	53%	69,110
% increase	4		-42.5%	-14.2%						-14.2%
TOTAL MANAGERS AND STAFF		67,917	33,625	53,353	11,666	54,435	33,110	21,325	64%	53,353


Remuneration of Councillors and employee related expenditure for the month ended 31 March 2026 amounted to **R12 465 000.00**, this amount as per VIP payroll system total remuneration, below is section 66 report with the summarized expenditure of remuneration of councillors, employee related costs, skills development levy and overtime.

SECTION 66 REPORT 2025 - 2026 FINANCIAL YEAR MARCH 2026					
	Mar-26				
	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026
EMPLOYEE RELATED COST AND REMUNERATION	Adjustment Budget	Monthly budget	Monthly Actual	Variance (budget vs Actual)	Year to date
REMUNERATION OF COUNCILLORS	R 15,756,000.00	R 1,313,000.00	R 798,000.00	R 3,174,000.00	R 12,582,000.00
EMPLOYEE RELATED COST -WAGES & SALARIES	R 52,657,000.00	R 4,388,083.33	R 11,622,000.00	-R 1,408,000.00	R 54,065,000.00
OVERTIME & STANDBY	R 697,000.00	R 58,083.33	R 44,000.00	R 327,000.00	R 370,000.00
TOTAL REMUNERATION			R 12,464,000.00		

The overtime expenditure is further detailed on the table below, as per department and per function. The department should monitor the use of overtime in these sections to prevent unauthorized expenditure on overtime.

OVERTIME & STANDBY PER DEPARTMENT					
DEPARTMENT	Adjustment Budget	MONTHLY BUDGET	ACTUAL	YEAR TO DATE	VARIANCE (MONTHLY BUDGET & ACTUAL)
Finance			R -		
Corporate Services	R 162,568.00	R 13,547.33	R 2,125.51	R 32,329.29	R 130,238.71
Technical Services	R 129,980.00	R 10,831.67	R -	R 67,805.37	R 62,174.63
Community Services	R 141,016.00	R 11,751.33	R 6,196.78	R 129,016.17	R 11,999.83
Protection Services	R 263,764.00	R 21,980.33	R 35,470.80	R 141,252.59	R 122,511.41
Planning & IDP			R -		
MM			R -		
Total	R 697,328.00	R 58,110.67	R 43,793.09	R 370,403.42	R 326,924.58

Section 8 - Assets management report

 FIXED ASSET REGISTER - MARCH 2026									
Row Labels	Sum of Original Cost O/Bal	Sum of Adjusted Cost O/Bal	Sum of Cost Addition	Sum of Cost C/Bal	Sum of Adjusted Dep O/Bal	Sum of Dep	Sum of Dep C/Bal	Sum of Imp C/Bal	Sum of NBV
Heritage Assets	106,000.00	106,000.00		106,000.00					106,000.00
Investment Property	9,620,000.20	9,620,000.20		9,620,000.20					9,620,000.20
Fair Value	9,620,000.20	9,620,000.20		9,620,000.20					9,620,000.20
Property Plant and Equipment	953,004,626.97	953,004,626.97	1,197,558.42	954,202,185.39	443,883,543.77	37,417,211.24	481,300,755.01	64,902,268.58	407,999,161.80
Community Assets	179,121,842.31	179,121,842.31		179,121,842.31	79,493,896.73	3,087,671.91	82,581,568.64	36,072,614.63	60,467,659.04
Computer Equipment	3,870,916.53	3,870,916.53	541,070.60	4,411,987.13	1,522,827.85	924,713.75	2,447,541.60	70,866.30	1,893,579.23
Furniture and Office Equipment	7,093,553.86	7,093,553.86	30,000.00	7,123,553.86	2,453,040.89	1,127,991.57	3,581,032.46	17,313.45	3,525,207.95
Land	43,648,700.00	43,648,700.00		43,648,700.00					43,648,700.00
Machinery and Equipment	2,864,089.70	2,864,089.70	626,487.82	3,490,577.52	1,675,594.72	290,651.81	1,966,246.53	48,161.82	1,476,169.17
Other Assets	265,636,932.76	265,636,932.76		265,636,932.76	67,337,639.93	10,788,517.93	78,126,157.86	820,200.77	186,690,574.13
Roads Infrastructure	415,463,678.64	415,463,678.64		415,463,678.64	271,157,164.92	17,890,428.61	289,047,593.53	27,678,999.61	98,737,085.50
Solid Waste Infrastructure	13,850,543.09	13,850,543.09		13,850,543.09	6,041,578.15	1,604,396.93	7,645,975.08	194,112.00	6,010,456.01
Transport Assets	21,454,370.08	21,454,370.08		21,454,370.08	14,201,800.58	1,702,838.73	15,904,639.31		5,549,730.77
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Grand Total	962,730,627.17	962,730,627.17	1,197,558.42	963,928,185.59	443,883,543.77	37,417,211.24	481,300,755.01	64,902,268.58	417,725,162.00

WIP REGISTER


WIP REGISTER										
01 MARCH - 31 MARCH 2026										
CLASSIFICATION LEVEL 4	CLASSIFICATION LEVEL 5	OPENING BALANCE	CHANGE AT	ADJUSTED OPENING BALANCE	OPENING	EXPENDITURE	IMPAIRMENT	TRANSFER TO	NET CARRY VALUE	OBJECT STATUS
Water Supply Infra	Capital Sp	Pilot Project- Water Harvesting - Ward 1; 4 &	2,629,851.76	-	2,629,851.76	-	-	-	2,629,851.76	ACTIVE
Community Assets	Sport and	Capital Spares	6,679,146.47	-	6,679,146.47	-	-	-	6,679,146.47	ACTIVE
Electrical Infrastru	Capital Sp	MAST LIGHTS (5;8 &10)	2,500,000.00	-	2,500,000.00	-	-	-	2,500,000.00	ACTIVE
Community Assets	Sport and	Outdoor Facilities	3,835,210.03	-	3,835,210.03	-	-	-	3,835,210.03	ACTIVE
Community Assets	Communit	Testing Stations	18,022,271.76	-	18,022,271.76	-	-	-	18,022,271.76	ACTIVE
Community Assets	Communit	CONSTRUCTION OF HILLTOP HALL	468,146.26	-	468,146.26	-	2,194,900.84	-	2,663,047.10	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 11 - KILKEEL	3,620,213.05	-	3,620,213.05	-	1,002,222.34	-	4,622,435.39	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 4 - DORSET	5,886,703.06	-	5,886,703.06	-	872,115.00	-	6,758,818.06	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 13	6,823,241.55	-	6,823,241.55	-	-	-	6,823,241.55	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 9	4,498,282.99	-	4,498,282.99	-	-	-	4,498,282.99	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 6 - FLINT	465,396.16	-	465,396.16	-	2,460,564.00	-	2,925,960.16	ACTIVE
Community Assets	Communit	COMMUNITY HALL WARD 1 - EMPUNGWINI	336,277.29	-	336,277.29	-	-	-	336,277.29	ACTIVE
Roads Infrastructur	Roads	DURNACOL URBAN ROADS	7,116,407.43	-	7,116,407.43	-	410,318.23	-	7,526,725.66	ACTIVE
Roads Infrastructur	Roads	RAIL BRIDGE	864,885.00	-	864,885.00	-	-	-	864,885.00	ACTIVE
Roads Infrastructur	Roads	ROAD LINK	1,245,298.16	-	1,245,298.16	-	-	-	1,245,298.16	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 8	60,332.09	-	60,332.09	-	-	-	60,332.09	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 3 - RAMAPHOSA	3,987,589.86	-	3,987,589.86	-	-	-	3,987,589.86	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 5	3,581,286.76	-	3,581,286.76	-	-	-	3,581,286.76	ACTIVE
Roads Infrastructur	Roads	URBAN ROAD WARD 2 - EMAFUSINI	3,561,833.72	-	3,561,833.72	-	1,502,531.91	-	5,064,365.63	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 11	3,223,061.73	-	3,223,061.73	-	-	-	3,223,061.73	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 10 - EASTBORN	140,527.80	-	140,527.80	-	1,754,588.07	-	1,895,115.87	ACTIVE
Roads Infrastructur	Roads	RURAL ROAD WARD 12 - VANJAZI	196,738.92	-	196,738.92	-	2,212,085.23	-	2,408,824.15	ACTIVE
Roads Infrastructur	Roads	CULVERT BRIDGE - KLIPORT	295,108.38	-	295,108.38	-	3,715,188.33	-	4,010,296.71	ACTIVE
Roads Infrastructur	Roads	DURNACOL ROADS UPGRADE	-	-	-	-	5,482,086.43	-	5,482,086.43	ACTIVE
Other Assets	Operatio	Manufacturing Plant	8,009,895.07	-	8,009,895.07	-	-	-	8,009,895.07	ACTIVE
			88,047,705.30	-	88,047,705.30	-	21,606,600.38	-	109,654,305.68	

Section 9– Municipal manager’s quality certification
MUNICIPAL MANAGER’S QUALITY CERTIFICATION

I, M.S Sithole, the Municipal Manager of the Dannhauser local Municipality, hereby certify that the Quarter 3 section 52(d) report for the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name : **Mandlenkosi Sidwell Sithole**

Municipal Manager : Dannhauser Local Municipality KZN254

Signature :  _____

Date : **10 April 2026**

