KWADUKUZA MUNICIPALITY

DEPT: FINANCE

C:600 **COUNCIL: 29/04/2021**

SUBJECT: Third Quarter Budget & Performance Assessment

PURPOSE:

To table the 2020/21 third quarter operational and capital budget assessment covering the period July 2020 to March 2021.

DISCUSSION

S 52(d) of the Municipal Finance Management Act, No 56 of 2003 compels the Accounting Officer to assess the performance of the municipality during the financial year by, amongst others, taking into account the monthly budget statements compiled in terms of S71 of the MFMA. This report must be submitted to the Mayor of the municipality, the National Treasury as well as the relevant Provincial Treasury.

STRATEGIC & LEGAL IMPLICATIONS:

It is important for Council to have up to date information on the status of its operating and capital budget in order to enable Council to take necessary decisions and ensure that an effective oversight function is in operation. The quarterly budget assessments or review are intended to facilitate such a function, which is a requirement by the Municipal Finance Management Act.

CONSULTATIONS

MUNICIPAL MANAGER

EXECUTIVE DIRECTORS

BUDGET & TREASURY OFFICE

Recommendations **RESPONSIBLE OFFICIAL**

- **THAT** the March 2020/21 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.
- **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
- **THAT** the March 2020/21 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
- **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003
- **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).
- **THAT** Council NOTES the restated 2018/2019 and the 2019/2020 financial ratios, attached under ' Supporting Documents'

Contact Person : **NJ MDAKANE** (MUNICIPAL MANAGER)

A. NUNKUMAR (DIRECTOR BUDGETS)

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MUNICIPAL MANAGER
29/04/2021

KWADUKUZA
MUNICIPALITY

2020/21

SECTION 52(D) THIRD QUARTER BUDGET AND PERFORMANCE ASSESSMENT REPORT

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KWADUKUZA
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1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED

KWADUKUZA
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1.2RESOLUTIONS

Third quarter budget and performance assessment resolutions

Hereunder are the resolutions in terms of the Municipal Budget and Reporting Regulations which are required to be considered by Council.

1. **THAT** the March 2020/21 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per GOVERNMENT GAZETTE No. 32141 dated 17 APRIL 2009 be noted and approved.
2. **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organ of state as per the requirement of GOVERNMENT GAZETTE No.32141 dated 17 APRIL 2009.
3. **THAT** the March 2020/21 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
4. **THAT** the report is hereby tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003
5. **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).
6. **THAT** Council NOTES the restated 2018/2019 and the 2019/2020 financial ratios, attached under ' Supporting Documents'

KWADUKUZA
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1.3EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System.

OPERATING BUDGET

The operating budget as reflected in Table C1 of the Budget Statement Tables can be summarised as follows:

DESCRIPTION	2020/21 APPROVED BUDGET R'000	2020/21 ADJUSTED BUDGET R'000	YTD BUDGET 31/03/2021 R'000	ACTUALS AS AT 31/03/2021 R'000
Total Revenue	1,875,795	1,873,680	1,364,684	1,325,414
Total Expenditure	1,890,949	1,888,605	1,274,925	1,113,885
Operating Surplus	**(15 154)**	**(14,926)**	**89,759**	**211,529**
Transfers recognised - capital	83 950	85,259	38,891	37,910
Contributions recognised – capital	15 248	26,415	13,342	14,889
Surplus for the year	**84 043**	**96,747**	**141,991**	**264,328**

In terms of the Third Quarter assessment, the actual revenue billed and/or collected to date is R 1,325,414m. The negative variance of approximately R 39,270m or -3% is realised at the end of the quarter under review. The actual expenditure to date is R 1,113,885m. A negative variance of R 161, 040m or -13% has resulted at the end of the quarter under review. For the purposes of this report, the operating budget will be discussed under the following broad headings:

- **Revenue and Expenditure**

TABLE C4: FINANCIAL PERFORMANCE

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates			527,978	527,978	47,864	394,351	390,245	4,106	1%	527,978
Service charges - electricity revenue			919,532	894,123	72,962	588,186	621,522	(33,333)	-5%	894,123
Service charges - water revenue			–	–		–	–	–		–
Service charges - sanitation revenue			–	–		–	–	–		–
Service charges - refuse revenue			65,363	65,363	3,630	48,522	49,637	(1,116)	-2%	65,363
Rental of facilities and equipment			4,087	4,122	183	1,557	2,363	(806)	-34%	4,122
Interest earned - external investments			38,704	33,845	2,063	15,567	20,634	(5,067)	-25%	33,845
Interest earned - outstanding debtors			11,900	9,400	(221)	3,055	5,429	(2,375)	-44%	9,400
Dividends received			–	–	–	–	–	–		–
Fines, penalties and forfeits			45,421	36,921	2,429	4,739	15,886	(11,147)	-70%	36,921
Licences and permits			448	568	20	341	402	(61)	-15%	568
Agency services			12,745	12,745	532	7,145	8,547	(1,401)	-16%	12,745
Transfers and subsidies			220,388	252,199	42,032	234,220	221,133	13,087	6%	252,199
Other revenue			26,450	33,637	1,227	27,729	27,774	(45)	0%	33,637
Gains			2,780	2,780		–	1,112	(1,112)	-100%	2,780
Total Revenue (excluding capital transfers and contributions)		–	1,875,795	1,873,680	172,722	1,325,414	1,364,684	(39,270)	-3%	1,873,680
Expenditure By Type										
Employee related costs			474,992	472,125	33,777	316,625	338,062	(21,437)	-6%	472,125
Remuneration of councillors			25,358	25,060	1,843	17,141	18,096	(955)	-5%	25,060
Debt impairment			162,632	152,632	152	1,699	61,769	(60,070)	-97%	152,632
Depreciation & asset impairment			95,176	95,176	6,658	59,920	66,033	(6,113)	-9%	95,176
Finance charges			30,152	21,002	350	10,642	14,576	(3,934)	-27%	21,002
Bulk purchases			783,831	761,854	45,758	504,632	545,540	(40,908)	-7%	761,854
Other materials			18,294	22,281	1,790	12,311	13,792	(1,481)	-11%	22,281
Contracted services			174,010	222,724	18,662	131,485	145,232	(13,747)	-9%	222,724
Transfers and subsidies			6,900	5,980	587	3,054	3,725	(671)	-18%	5,980
Other expenditure			119,603	109,771	7,965	56,375	68,099	(11,724)	-17%	109,771
Losses						–	–	–		
Total Expenditure		–	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	-13%	1,888,605
Surplus/(Deficit)		–	(15,154)	(14,926)	55,179	211,529	89,759	121,770	0	(14,926)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			83,950	85,259	20,703	37,910	38,891	(981)	(0)	85,259
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			15,248	26,415	6,877	14,889	13,342	1,547	0	26,415
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	84,043	96,747	82,759	264,328	141,991			96,747
Taxation								–		
Surplus/(Deficit) after taxation		–	84,043	96,747	82,759	264,328	141,991			96,747
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	84,043	96,747	82,759	264,328	141,991			96,747
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	84,043	96,747	82,759	264,328	141,991			96,747

DISCUSSION

REVENUE

The reasons for the R (39,270) m variances will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

Please note that only material variances over R1m and 5 per cent will be discussed.

The main contributing factors to the over collection/billing includes the following:

Property Rates

- Property rates reflects a positive variance of R 4,106m. The above variance is mainly of a timing nature and due to the majority of State owned property billing occurring on an annual basis as opposed to monthly. The table below reflects the billing per property rates categories.

PROPERTY RATES PER BILLING CATEGORY	TOTAL BUDGET	YTD ACTUALS
Agricultural Property	**- 3,401,964.00**	**- 2,523,780.43**
010260971 Rebate For Agricultural Property	3,836,256.00	2,696,202.01
010665127 Revenue from Agricultural Property	- 7,238,220.00	- 5,219,982.44
Business and Commercial Properties	**- 147,303,132.00**	**- 107,840,365.14**
010260971 Rebate For Business and Commercial Properties	14,759,940.00	7,416,284.04
010665128 Revenue from Business Commerical Property	- 162,063,072.00	- 115,256,649.18
Municipal Properties	-	-
010260971 Rebate For Municipal Properties	17,235,972.00	16,815,268.72
010665134 Revenue from Municipal Properties	- 17,235,972.00	- 16,815,268.72
National Monument Properties	-	-
010260971 Rebate for National Monument Properties	17,124.00	16,636.56
010665135 Revenue from National Monument Properties	- 17,124.00	- 16,636.56
Public Benefit Organisations	-	**1,511.37**
010260971 Rebate for Public Benefit Organisations	4,443,792.00	4,323,460.86
010665133 Revenue from Public Benefit Organisations	- 4,443,792.00	- 4,321,949.49
Public Service Infrastructure Properties	**- 25,200.00**	**- 24,522.80**
010260971 Rebate for Public Service Infrastructure Propertie	4,762,440.00	4,626,810.81
010665136 Revenue from Public Service Infrastructure Propert	- 4,787,640.00	- 4,651,333.61
Residential Properties	**- 355,961,448.00**	**- 269,167,027.16**
010260971 Rebate for Residential Properties	46,252,212.00	27,589,981.00
010260971 Rebate for Residential Properties (Vacant Land)	14,990,964.00	8,823,221.39
010665130 Revenue from Residential Properties:Vacant Land	- 100,477,524.00	- 73,772,801.31
010665131 Revenue from Residential Properties Developed	- 316,727,100.00	- 231,807,428.24
Restitution and Redistribution Properties (Section 8(2)n)	-	-
010260971 Rebate for Restitution and Redistribution Properti	9,119,232.00	8,856,516.80
010665132 Revenue from Land and Assistance Act or Restitutio	- 9,119,232.00	- 8,856,516.80
Special Rating Area	**- 12,741,624.00**	**- 7,883,199.60**
010665138 Revenue from Special Rating Areas	- 12,741,624.00	- 7,883,199.60
State-owned Properties	**- 8,544,816.00**	**- 6,913,786.60**
010260971 Rebate for State-owned Properties	567,972.00	248,478.33
010665137 Revenue from State Owned Properties	- 9,112,788.00	- 7,162,264.93
Grand Total	**- 527,978,184.00**	**- 394,351,170.36**

Transfers and Subsidies

- Transfers and Subsidies reflects a positive variance of R13,087m as at the end of March 2021 resulting from the receipt of the last portion of the Equitable share allocation for 2020/21 financial year which was received in March 2021.
- All Operational grants, with a R1, 050m for Housing Accreditation have been received by the Municipality. The Title Deeds Restoration has been received at the end of March and will be receipted accordingly. The R1, 050m Housing Accreditation is to be receipted by the end of April.

The main contributing factors to the under collection/billing includes the following:

Service Charges – Electricity Revenue

- Service Charges- electricity reflects a negative variance of R33, 333m.
- The variance in this revenue category is as a result of the March billing that was processed in the first week of the following month on the financial system. The billing is usually done on the 7th of the subsequent month whereas the report is based on the figures as at the end of each month. It must be noted that it is practically impossible to run the billing as at the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. It must further be noted that bulk meters account for the majority of our electricity consumption.
- The Electricity billing for March is R 66, 673m and if this billing were to be taken into account there would be a positive variance of R33, 340m.

Service Charges – Refuse Revenue

- Revenue received from refuse for the third quarter is R 48,522m reflecting a negative variance of R 1,116m. The table below reflects the billing per month with a significant reduction in nett billing for the month of March 2021. The billing average for the 1st eight months have been R5,6m with the billing for March amounting to R3,6m giving rise to the negative variance.

SegmentDesc	TotalBudget	202007	202008	202009	202010	202011	202012	202101	202102	202103	TotalActual	Remaining Budget
255260385 Free Basic Services	15,916,452	1,260,431	1,258,469	1,258,469	1,245,472	1,242,652	1,241,794	1,241,671	1,240,568	1,240,445	11,229,973	4,686,479
255010070 Refuse Removal Fee	- 81,279,660	- 6,559,707	- 6,752,017	- 6,739,413	- 6,849,231	- 6,928,426	- 6,989,196	- 7,084,425	- 6,978,518	- 4,870,881	- 59,751,814	- 21,527,846
	- 65,363,208	- 5,299,276	- 5,493,548	- 5,480,944	- 5,603,759	- 5,685,773	- 5,747,401	- 5,842,754	- 5,737,950	- 3,630,436	- 48,521,841	- 16,841,367

- In consultation with the revenue section, it has been ascertained that a credit note was passed for the Market Plaza refuse bill amounting to R2,187 194.88 which was in terms of a Council resolution passed in the month of February 2021.

Rental of Facilities and Equipment

- The Municipality has received R1, 557m of the total revenue budget of R4, 122m. Decreased revenue is observed under rental of council assets and hiring of halls and sporting facilities.
- Lockdown restrictions have created the lower than anticipated revenue collection.

Interest on External Investments

- Interest on investments reflects a R5, 067m negative variance from the budgeted revenue. The current reduced interest rates of the country to stimulate economic growth during this pandemic created lower than anticipated interest revenue on investments.
- The budget for Interest on External Investments was reduced by approximately R5m during the Adjustments Budget tabled in February 2021.

Interest on Outstanding Debtors

- Reflects a R2, 375m negative variance from the budgeted revenue. Council had approved the implementation of the COVID 19 debt relief scheme from 1st July 2020 to 17 June 2021, which aimed to assist debtors who were in arrears to settle their capital debts in full or in instalments so they could qualify for the write off of outstanding admin charges and accumulating interest.

- With many debtors taking advantage of the debt relief scheme, the billing of interest of outstanding debtors is lower than anticipated.

Fines, penalties and forfeits

- Fines, Penalties and Forfeits reflect a negative variance of R 11,147m as at the end of the Third Quarter. The Budget was downwardly adjusted during the adjustment budget by R8, 5m to account for the uncertainty in collecting traffic fines revenue during this pandemic.
- In terms of Fines and Penalties, the unfavourable variance in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those collected.
- This exercise has not yet been carried out due to numerous disruptions in municipal operations. Once the journal is processed on the system, the variance will reduce significantly. However it must be stressed that the above exercise represents "book revenue" only and the cash receipts from this service remains minimal.

Agency Services

- Reflects R1, 401 negative variance from budgeted revenue. The testing station was closed on several occasions during the first six months of the financial year as a result of multiple infections within the station.
- Also, concessions and extensions were given to motorists in terms of vehicle licences and card renewals during this pandemic thereby reducing the anticipated revenue on Agency Services.

EXPENDITURE

The final Budget Operating Expenditure for the 2020/21 financial year is R 1,890,949m, and was adjusted to R 1,888,605m during the second adjustment budget. The actual expenditure recognised as at 31st March 2021 is R 1,113,885m which implies that the municipality has underspent with a negative variance of approximately R161, 040m in expenditure. The reasons for the variances will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

Please note that only material variances over R1m and 5 per cent will be discussed.

Employee related costs

- The employee related costs shows a negative variance or underspending of R21, 437m, which is 6% as at end of March 2021. The variance is as a result of the timing of the filling of vacant positions, as well as the non-finalisation of the higher grading of the Municipality. The employee related budget caters for the anticipated grade conversion of the Municipality which would affect all salary levels of municipal staff once implemented.

- The budget allocation of R12m for the contribution to Long Service Awards, which currently reflects no expenditure, also falls within the Employee Related costs category. This journal comes into effect at year end.

- The municipal council upon approving the 2020/21 budget resolved that administration must during quarter one identify and submit to council for approval the priority posts to be filled within the available budget and savings accrued. Corporate Services business unit has since then consolidated critical and compliance posts from the respective business units for approval by Council. The process of filling these critical posts is underway and the variance should reduce once posts are filled.

- It must be noted that although these critical posts may only be funded for three to five months on average in the current financial year, these posts will place a full year's funding obligation on Council in the upcoming 2021/2022 budget cycle.

- For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

Debt Impairment

- Reflects R1, 699m bad debts written off with the Debt Impairment showing a negative variance of R60, 070m as at 31st March 2021.

- Items included in this category are bad debts written off and provisions to debt impairment which at the time of compiling the report; there were no provisions recorded on the financial system resulting in this variance.

- However Council to note that the above non cash provisions are required in terms of GRAP which are normally calculated at the end of the financial year; as a result the variance in this line item is anticipated to be eliminated only upon finalisation of the 2020/2021 AFS.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R 6, 113m.

- The variance is as a result of poor spending on capital projects and delays in completion of the prior year projects which has an effect on the capitalization and subsequent depreciation of the assets.

- The other contributing factor to this variance is related to asset impairment which is normally undertaken towards the end of the financial year. As a result the variance is anticipated to decrease once the annual impairment journal is finalised and captured on the financial system.

Finance charges

- Finance charges reflect a negative variance of R3, 934m as at the end of March 2021.

- The interest together with redemption payments are made at specific times during the financial year, hence the variance. To date, three payments made in September, December and March is reflected on the financial system. The next finance charge payment is due in June 2021.

- Also, the Finance Charges budget was considered on existing loans as well as the anticipated Borrowings of R15m as reflected on the Capital Budget, however the R15m loan for the Office Space is yet to be finalised. At the recent Council meeting the item for approval of the Office Space Loan was withdrawn and administration is still awaiting further confirmation from Council prior to proceeding.

Bulk purchases

- Reflects R40, 908m under expenditure from the year to date budget.
- Due to the timing of the report, it does not include the March expense which has been received on the 6th April 2021 for bulk purchases. Eskom invoice for March amounted to R 59,546m.
- If the March invoice is considered, the variance results in over expenditure of approximately R18, 639m. This could indicate a possible shortfall by year end taking into account the trend in expenditure together with the continuous growth in energy losses. Bulk Purchases expense must thus be carefully managed to ensure energy losses are not excessive. The energy losses as at March is R129 220 158 at 108 872 636kWh with total losses of 22.06%.
- The Electrical Business unit have been in consultation with Vuthela to assist in accurately calculating the technical energy losses. The exercise was to be completed by December 2020, however due to the pandemic the timeframes for deliverables have been extended to March 2021. Various reports have been sourced by Vuthela from the revenue section with feedback being awaited.
- The Municipality has also formed an energy loss task team which has been instrumental in disconnecting approximately 370 meters that have been tampered with. Of the 370 tampering fines issued, only 150 meter re-connections have been requested. The revenue section will monitor the sales to identify consistent purchases are being made. The impact of this enforcement has been minor to date, however a more significant improvement is anticipated in the next quarter.
- The Electrical Business Unit is to thus closely monitor the expenditure on Bulk Purchases to ensure that the budget will be adequate for the 2020/21 financial year.

Other materials

- The other material reflects underspending of R1, 481m, which is 11% as at the end of March 2021.

- The variance is due to minor underspending in various line items across the Municipality.

- Requisitions to the value of R819K have been placed on the system and are pending on the various votes. The payment of these pending invoices will improve the spending in this expenditure category.

Contracted services

- The total spending in this expenditure category as at 31 Mach 2021 is R 131,485m.

- Contracted services reflects an under spending of R13, 747m as at the end of March 2021, the reason for the variance is mainly due to the timing of the projects. There are also certain annual projects for which the expenditure will only be considered closer to year end, e.g. Civil and Electrical Asset Verification Project.

- A budget clearance certificate for TSC was requested for the NDPG *Ease of Doing Business Project* in September. This is a grant funded project to the value of R14, 270m and is being run by the EDP business unit. The tender was advertised and taken to TEC. Unfortunately there were no successful bidders thus delaying the implementation of the project. This project has been considered for roll-over into the 2021/22 financial year. R3, 568m has been received for this grant funded project, with Treasury currently considering the disbursement methodology of this grant to the Municipality.

- There is also a significant amount of approximately R 8,394m sitting as pending requisitions on various votes which will improve spending in this expenditure category once payment of these invoices have been made.

Transfers and subsidies

- Transfers and subsidies shows an underspending of R 671k, as at the end of March 2021.
- The variance is due to various programmes that reflected no expenditure at the end of March 2021 which is mainly due to the lockdown restrictions relating to gatherings as majority of the programmes are related to economic development and youth outreach programmes.

Other expenditure

- The other expenditure category reflects under spending of R11, 724m as at the end of March 2021.
- The approved budget for other expenditure category was R 119,603m, and was reduced by approximately R10m during the adjustment budget as various projects that involved community involvement or could not be carried out due to lockdown restrictions were either reduced or removed from the 2020/21 budget.
- Highlighted below are some of the expenditure items that reflect no or minimal expenditure at the end of the first six months of the financial year.
- The Contribution to Provisions (Landfill and Leave Provision) and Workmen's Compensation are accounted for at year end.

OTHER EXPENDITURE	TOTAL BUDGET	YTD ACTUALS
Achievements and Awards	3,207,252.00	53,400.00
Advertising Publicity and Marketing	3,679,980.00	2,257,742.42
Bank Charges Facility and Card Fees	4,461,972.00	1,697,633.19
Bursaries (Employees)	600,000.00	366,674.73
Cash Discount	996.00	-
Commission	7,000,004.00	4,213,221.59
Communication	5,219,576.00	3,774,722.82
Community Assets	2,760,004.00	1,752,757.30
Contribution to Provisions	4,499,728.00	-
Entertainment	239,996.00	81,824.48
External Audit Fees	5,168,540.00	1,326,902.92
External Computer Service	7,469,996.00	4,326,299.07
Furniture and Office Equipment	1,648,713.00	208,040.33
Indigent Relief	6,466,112.00	1,212,013.35
Insurance Underwriting	5,813,088.00	3,885,165.62
Licences	20,544.00	17,795.55
Machinery and Equipment	225,096.00	96,500.11
Management Fee	12,741,624.00	6,864,231.18
Municipal Services	3,218,597.00	2,755,010.97
Printing Publications and Books	3,064,632.00	1,247,872.68
Professional Bodies Membership and Subscription	4,984,464.00	3,690,012.18
Registration Fees	1,242,212.00	459,857.73
Remuneration to Ward Committees	4,328,508.00	3,124,400.00
Skills Development Fund Levy	3,402,372.00	2,054,978.03
Travel and Subsistence	1,437,188.00	990,976.92
Uniform and Protective Clothing	5,688,780.00	3,581,728.63
Vehicle Tracking	387,768.00	333,760.41
Wet Fuel	7,700,528.00	6,001,057.95
Workmen's Compensation Fund	3,350,440.00	-
Grand Total	**110,028,710.00**	**56,374,580.16**

CAPITAL BUDGET

Reference is made to Part One – (C Schedule Table C5c) for a detailed breakdown of amounts pertaining to the capital budget, per department.

The municipality has the following nine business units for the purposes of budget reporting:

- Office of the Municipal Manager
- Corporate Services
- Finance
- Economic Development and Planning
- Community Services & Public Amenities
- Community Safety
- Civil Engineering & Human Settlements
- Electrical Engineering
- Youth Development

After numerous consultation processes, Council approved R 295,382m as a capital budget in the current financial year which has been adjusted down to R 235,815m during the February adjustment budget, with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities.

The capital expenditure report is based on Table C5 which is a format required by National Treasury and it is categorised by municipal vote and standard classification. The Capital Budget includes the following funding sources:

- Government Grants
- Public Contributions
- Borrowings
- Internally generated funds

CAPITAL BUDGET FUNDING SUMMARY

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Funded by:										
National Government			69,402	68,554	19,420	34,182	19,527	14,654	75%	67,924
Provincial Government			7,316	9,600	–	2,463	3,579	(1,116)	-31%	9,600
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			18,532	18,032	602	6,325	7,224	(898)	-12%	18,032
Transfers recognised - capital		–	95,249	96,185	20,022	42,970	30,330	12,640	42%	95,555
Borrowing	6		42,000	15,000	–	1,984		1,984		15,000
Internally generated funds			158,133	124,630	(5,434)	41,804	69,202	(27,398)	-40%	124,630
Total Capital Funding		–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,185

Capital Budget Funding

Utilisation of Grants

- The capital grant allocation and public contribution for the financial year is R 96,185m, consisting of:-

➢ Municipal Infrastructure Grant (MIG) – R 42,997m. The Adjusted DORA caters for R630k decrease which will be considered in terms of S28 of the MFMA.

➢ Integrated National Electrification Programme (INEP) – R 4,347m

➢ Housing Accreditation – R 115k for the procurement of Furniture, Tools and Equipment for the Housing section. No expenditure reflected to date.

➢ Museum Subsidy – for the Construction of a New Museum. Funding of R10m has been allocated over the MTREF for the project and it has been adjusted to R 7,102m during the February adjustment budget. The EDP business unit is the implementing agent for the project, however there is R 109K expenditure to date as at end March 2021.

➢ Department of Trade & Industry (KwaDukuza Mall Project) – R8,000m

- The Municipality has spent R 29,833m MIG (excl. vat), and R4, 347m of INEP funding. There are slight differences in the reporting of the MIG grant expenditure on SC7, as the Municipality can only recognise revenue after the conditions of the grant have been met.

Council Funding

- There is a total under-spending of approximately -13% as at end March 2021 on the capital budget, with the Council/internal Municipality spending of approximately -40% of its third quarter Capital Budget.

Borrowings

- R15m allocation for the purchase of Office Space, with no spending to date.

EXPENDITURE PER STANDARD CLASSIFICATION

The table below provides a budget versus expenditure as per the standard classification Table C5 of the in-year reports. Based on this table, council spent R 86,758million as at 31st March 2021. The actual expenditure resulted in a negative variance of 13% from its target.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification										
Governance and administration		-	26,012	27,506	492	4,264	5,489	(1,225)	-22%	27,506
Executive and council				-				-		
Finance and administration			26,012	27,506	492	4,264	5,489	(1,225)	-22%	27,506
Internal audit				-				-		
Community and public safety		-	68,085	44,718	2,265	18,407	25,144	(6,737)	-27%	44,718
Community and social services			25,153	15,021	952	4,328	9,826	(5,498)	-56%	15,021
Sport and recreation			21,300	24,859	871	11,809	13,271	(1,463)	-11%	24,859
Public safety			19,893	2,853	-	1,478	1,531	(53)	-3%	2,853
Housing			1,738	1,985	441	792	516	276	53%	1,985
Health				-				-		
Economic and environmental services		-	85,047	83,275	12,016	45,535	39,365	6,170	16%	82,645
Planning and development			300	400	-	89	400	(311)	-78%	400
Road transport			84,747	82,875	12,016	45,446	38,965	6,481	17%	82,245
Environmental protection								-		
Trading services		-	116,239	80,317	(185)	18,553	29,534	(10,981)	-37%	80,317
Energy sources			111,789	76,531	1,806	17,233	28,148	(10,916)	-39%	76,531
Water management								-		
Waste water management								-		
Waste management			4,450	3,786	(1,992)	1,320	1,386	(65)	-5%	3,786
Other								-		
Total Capital Expenditure - Functional Classification	3	-	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,185

Governance and Administration – Finance & Admin

In terms of Functional classification the R4,264m expenditure reflected is from the following departments within the respective business units:-

Corporate Services Business Unit

- Procurement of Office Furniture & Equipment reflects R 544K expenditure to date.
- New office buildings has a total budget of R 15m, there is no spending as at end March 2021.

Finance Business Unit

- R 31k spent on the procurement of office furniture as at the end of March 2021.

Fleet Management

- Procurement of Mechanical Workshop Tools Equipment reflects R 784K spending.
- Municipal Fleet reflects R 2,376m expenditure.

Human resource

- Procurement of 2 sedans reflecting R 318K

Information Technology

- PC Printers Upgrades reflects an expenditure of R 714K as at end March 2021. The tender for ICT Equipment is currently at the tender evaluation stage and the budget for the Network Upgrade and procurement of equipment should be fully spent by year end.

Property Services

- Procurement of engineering equipment reflects an expenditure of R 199K as at 31st March 2021. The tender for specialised equipment is currently at TAC.

Community & Public Safety

In terms of Functional classification the R18,407m expenditure reflected is from the following departments within the respective business units:-

Community & Social Services

- **Community Services & Public Amenities**
- The bulk of the Community Services & Public Amenities budget is related to the Construction of Museum R 7,101m with an expenditure of R109k and Cemetery- R2, 770m budget allocation, with R1, 947m expenditure reflected to date. The Construction of Museum project is a multi-year project and will be considered at TAC at the next sitting.
- Crèche Ward 28 has a total expenditure of R 686K and Renovation to LED Centre R 321K to date.
- Majority of the projects are at tender committees, as budget clearance certificates have been requested, hence expenditure should increase during the course of the financial year.

Sports & Recreation

The sports & recreation reflects a total expenditure of R 11,809m as at end March 2021.

- Reflects expenditure of:-

  - ✓ R 1,042m for the Blythedale Beach CP Upgrade,
  - ✓ Construction of Combo Court - Ward 9 R 155k,
  - ✓ Upgrade to Theunissen Road Park Phase 1 R 6,299m,
  - ✓ Nonoti Beach Node Development R 1,489m,
  - ✓ Upgrade to Tidal pool and Septic Tank at Tinley Manor Beach R 14k,
  - ✓ Ward 13 Ablution Facility for Combo Court R 627k,
  - ✓ Ward 10 Sport Field Rehab and Combo Court R 628k,
  - ✓ Nkobongo Sport field Rehabilitation R 809k,
  - ✓ Construction of Combo Courts R 402k,
  - ✓ Upgrade Beach Ablution Zinkwazi R 71k,
  - ✓ Upgrade to Beach Facilities R 191k, Refurbishment of Combo Court-Ward1 R 104k.

Public Safety

- Public Safety reflects a total expenditure of R 1,478m as at 31st March 2021 as a result of procurement of the following assets:

  ✓ Emergency Equipment R 20k
  ✓ Standby Quarters R 127k
  ✓ Patrol Vehicles R 1,330m

Housing

- R1 738 186m was approved by Council for Housing and was adjusted to R 1 985 174 during the February adjusted budget, with R 791k expenditure to date.

Economic & Environmental Services

- **Planning & Development**

  Planning and development reflects an expenditure of R 88k on the Nokukhanya Luthuli Building Security Upgrade.

Road Transport - Civil Engineering Roads

- Reflects R45, 445m expenditure under the Civil Engineering Business Unit to date.
- Various negative values are reflected on the attached spreadsheet as the funding sources were amended during the Adjustment Budget. With the revised MIG implementation plan, various projects that were considered as internal funding were moved to MIG funding projects. The transactions for these projects have been correctly accounted for in the month of March 2021.
- Expenditure reflected is related to the following projects:-

SegmentDesc	TotalBudget	Mar 21	TotalActual
Mdlbeni Access Roads and Stormwater in Ward 25 - WIP	-	(158,452.52)	(158,452.52)
Roads Stormwater Groutville Community Hall 170461937	761,090.00	-	179,650.00
Mellow Wood Community Hall	4,578,996.00	266,214.38	4,029,696.24
NV Roads Stormwater Mdlebeni Community Hall 170461939	-	(51,000.00)	-
NV Roads Stormwater Commuter Shelters 170452118	6,907,716.00	656,519.00	1,717,236.45
Mdlebeni Community Hall 170461939	51,000.00	51,000.00	51,000.00
CCTV Equipment	900,000.00	-	-
Shayamoya Road Upgrade to Blacktop	5,999,978.00	5,999,977.50	5,999,977.50
Khalafukwe internal roads MIG	438,910.00	-	-
Ward 4 Internal Roads MIG	1,800,000.00	-	-
Groutville Surface Roads and Stormwater MIG	173,982.00	-	173,981.85
Mdlbeni Access Roads and Stormwater	6,664,360.00	1,377,848.00	3,513,673.83
Ward 17 Dendethu Access Road	2,000,000.00	-	1,836,790.52
Rehab of Hysom / Smithers Street & Intersection	2,965,554.00	933,724.26	933,724.26
Chief Albert Luthuli Road	4,595,250.00	-	4,595,250.00
Ward 2 Internal roads	2,100,000.00	2,096,975.00	2,096,975.00
Gledhow South Link	2,500,000.00	640,766.92	1,094,770.37
Waterworks Road Upgrade to Blacktop	4,884,170.00	886,606.64	2,148,180.40
NV Roads Stormwater Hlalanathi Roads Upgrade 170	1,539,476.00	-	698,422.38
NV Gizenga Street 170New.	3,000,000.00	-	328,800.00
NV Roads Stormwater Traffic Calming Measures 170461528	775,000.00	-	125,400.00
Rehab of Roads 170461529	3,129,188.00	3,129,188.16	3,129,188.16
Ward 11 Rehab of Blythdale Road (Mvoti Drive Tarpon Crescen	2,000,000.00	2,000,000.00	2,000,000.00
WARD 28: REHABILTATION OF ROADS	2,000,000.00	2,000,004.00	2,000,004.00
WARD 16: TENSING CLIMB	700,000.00	700,000.00	700,000.00
WARD16: STANGER HEIGHTS AND MOOLA INDUSTRIAL	2,500,000.00	2,500,000.00	2,500,000.00
WARD 24: SIDE WALK	1,000,000.00	-	670,353.52
WARD 28: REHABILTATION OF ROADS	-	(2,000,004.00)	-
WARD 16: TENSING CLIMB	-	(700,000.00)	-
Stanger Heights Roads Improvement Phase 1	986,219.00	-	986,219.01
Ntshawini Priority 1 and 4	1,347,826.00	-	853,676.82
WARD13: GLNHILLS STEVE BIKO	4,104,259.00	-	-
Shayamoya Road Upgrade to Blacktop	-	(5,999,977.50)	-
Sokesimbone Access Road & Stormwater (Ward 1)	2,000,000.00	-	1,616,677.44
Khuboni Access Road Ward 9	2,021,745.00	-	227,651.09
Ward12 Rehab Tinley Manor Rd.(Lagoon Dr. Ocean View Seaview)	4,000,000.00	-	-
REHABILITATION OF SALT ROCK	4,100,000.00	186,678.00	1,295,596.30
WARD16: STANGER HEIGHTS AND MOOLA INDUSTRIAL	-	(2,500,000.00)	-
WOODEN BRIDGE: WARD 1	350,004.00	-	101,275.65
	82,874,723.00	**12,016,067.84**	**45,445,718.27**

Road Transport – Vehicle Testing – reflects R 900 000 for CCTV Equipment. The project is in the implementation stage with payments relating to the project to reflect in the 4th quarter. This project is a multi-year project which is intended to upgrade and install new high quality cameras within the KwaDukuza municipal region to enhance and improve safety in the area.

Trading Services

In terms of Functional classification the R18,553m expenditure reflected is from the following departments within the respective business units:-

Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R 17,233m. The business unit has indicated that there are invoices due for payment in the month of April that will eliminate the negative variance.
- The expenditure is related to the following projects:

SegmentDesc	TotalBudget	TotalActual
Smart Metering	780,000.00	-
Implementation of KDM Scada System	21,186,747.00	-
NV SAPPI Gizenga Substation 440423981	10,000,000.00	30,994.35
Electricity Admin New Dukuza 80MVA Bulk 400452153	5,000,000.00	-
Electricity Admin New Dukuza 80MVA Bulk 400452153	-	1,983,877.42
NV Replace 33kVA Lavo Indust Sub 440452151	3,508,608.00	2,229,878.01
Replace 33kV Cable between Lavopiere and Industial Sub Phase	2,960,787.00	-
Electricity Admin Housing Elect Project	4,347,826.00	4,347,826.00
Tinley Manor 11kV OHL Phase 6	1,110,000.00	-
KwaDukuza Mall Bulk Supplies- LPD funding	7,568,174.00	5,011,329.53
NV Replace Grid Prot Relays 11K P3 430452146	2,000,000.00	36,521.74
KwaDukuza Mall Bulk Supplies- DTI funding	8,000,000.00	-
MV Substations Rebuild: SAPPI Substations - KDM	3,000,000.00	-
NV Electricity Admin Tools Equip 400400027	680,000.00	-
NV Street Lights CLuster C 100SL 400452124	890,004.00	116,331.03
NV Street Lights Cluster A 100 SL 400452122	1,393,632.00	1,015,046.17
NV Street Lights Cluster B 37SL 400452123	520,068.00	506,372.65
NV Street Lights Cluster D 100SL 400452125	1,375,632.00	1,190,425.23
NV Street Lights Cluster E 100 SL 400452126	1,029,132.00	200,514.67
NV Street Lights Cluster F 50 SL 400452127	592,896.00	280,108.58
NV Street Lights Cluster G 50 SL 400452128	587,784.00	283,530.53
	76,531,290.00	**17,232,755.91**

During the Adjustment Budget the R27m loan for the New Dukuza Substation was moved to the outer year budget allocations, with the user department requesting R5m internal funding. As at March, R1, 984m has been spent on the project. Although this expenditure was reflected as a loan project this has been corrected in April to internal funding.

Waste Management

- Expenditure of R 1,320m is for the construction of Refuse Service Weight Bridge.
- Street Litter bins has a total budget of R 50K, no expenditure to date.
- Road cleaning and sweeping truck has a total budget of R 2,400m with expenditure to occur in May 2021.

Below is a further summary of the capital expenditure per Business Unit:

Capital Expenditure per municipal business unit for the quarter under review.

SUMMARY CAPITAL EXPENDITURE 2020/21

BUSINESS UNIT	APPROVED BUDGET	ADJUSTED BUDGET	JAN EXP.	FEB EXP.	MAR EXP.	YTD EXP.	Q3 ACTUAL	Q3 BUDGET	VARIANCE	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	-					-		-		0.0%	-
CORPORATE SERVICES	22,400,000	22,318,312	380,946	(1,605)	492,272	1,577,296	871,613	2,096,886	(1,225,273)	7.1%	20,741,016
FINANCE	-	450,000	-	-	-	31,368	-	-	-	7.0%	418,632
EDP	10,300,000	7,501,717	-	-	-	198,143	-	2,967,100	(2,967,100)	2.6%	7,303,574
COMMUNITY SERVICES & PUBLIC AMENITIES	39,503,259	32,478,009	1,402,901	2,359,765	(1,120,856)	16,340,356	2,641,810	7,396,865	(4,755,055)	50.3%	16,137,653
COMMUNITY SAFETY	22,693,099	4,883,024.00	(6,200)	127,200		1,478,223	121,000	-	121,000	30.3%	3,404,801
CIVIL ENGINEERING & HUMAN SETTLEMENTS	84,981,324	84,981,321	1,107,582	4,310,150	12,457,510	46,437,412	17,875,242	11,298,526	6,576,716	54.6%	38,543,909
ELECTRICAL ENGINEERING	114,504,619	80,247,230	63,471	2,739,214	1,806,484	19,687,699	4,609,170	15,524,788	(10,915,618)	24.5%	60,559,531
YOUTH DEVELOPMENT	1,000,000	2,955,338			952,221	1,007,559	952,221	560,644	391,577	34.1%	1,947,779
TOTAL	295,382,302	235,814,951	2,948,701	9,534,724	14,587,632	86,758,055	27,071,057	39,844,810	(12,773,754)	36.8%	149,056,896
			1%	4%	6%	37%					63%

KWADUKUZA
MUNICIPALITY

1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

Due to the legislated formats required for the Third Quarter Budget and Performance Assessment, these tables have been included on the attached excel spread sheet.

The following tables are included as part of the Third Quarter Budget and Performance Assessment:

- C1 - s71 Monthly Budget Statement Summary
- C2 - Monthly Budget Statement ; Financial Performance (Standard Classification)
- C3 - Monthly Budget Statement ; Financial Performance (Revenue and Expenditure by municipal vote)
- C4 - Monthly Budget Statement ; Financial Performance (Revenue and Expenditure)
- C5 - Monthly Budget Statement ; Capital Expenditure (Municipal vote , Standard classification and Funding)
- C6 - Consolidated Monthly Budget Statement ;Financial Position
- C7 - Consolidated Monthly Budget Statement ; Cash Flow

A detail narrative explanation of the above schedules and other supporting documentation is contained in this document.

KZN292 KwaDukuza - Table C1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	527,978	527,978	47,864	394,351	390,245	4,106	1%	527,978
Service charges	–	984,895	959,486	76,593	636,710	671,159	(34,449)	-5%	959,486
Investment revenue	–	38,704	33,845	2,063	15,567	20,634	(5,067)	-25%	33,845
Transfers and subsidies	–	220,388	252,199	42,032	234,220	221,133	13,087	6%	252,199
Other own revenue	–	103,830	100,172	4,170	44,566	61,513	(16,947)	-28%	100,172
Total Revenue (excluding capital transfers and contributions)	–	1,875,795	1,873,680	172,722	1,325,414	1,364,684	(39,270)	-3%	1,873,680
Employee costs	–	474,992	472,125	33,777	316,625	338,062	(21,437)	-6%	472,125
Remuneration of Councillors	–	25,358	25,060	1,843	17,141	18,096	(955)	-5%	25,060
Depreciation & asset impairment	–	95,176	95,176	6,658	59,920	66,033	(6,113)	-9%	95,176
Finance charges	–	30,152	21,002	350	10,642	14,576	(3,934)	-27%	21,002
Materials and bulk purchases	–	802,125	784,135	47,548	516,943	559,332	(42,389)	-8%	784,135
Transfers and subsidies	–	6,900	5,980	587	3,054	3,725	(671)	-18%	5,980
Other expenditure	–	456,245	485,127	26,779	189,559	275,100	(85,541)	-31%	485,127
Total Expenditure	–	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	-13%	1,888,605
Surplus/(Deficit)	–	(15,154)	(14,926)	55,179	211,529	89,759	121,770	136%	(14,926)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	83,950	85,259	20,703	37,910	38,891	(981)	-3%	85,259
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	15,248	26,415	6,877	14,889	13,342	1,547	12%	26,415
Surplus/(Deficit) after capital transfers & contributions	–	84,043	96,747	82,759	264,328	141,991	122,336	86%	96,747
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	84,043	96,747	82,759	264,328	141,991	122,336	86%	96,747
Capital expenditure & funds sources									
Capital expenditure	–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,815
Capital transfers recognised	–	95,249	96,185	20,022	42,970	30,330	12,640	42%	96,185
Borrowing	–	42,000	15,000	–	1,984	–	1,984	#DIV/0!	15,000
Internally generated funds	–	158,133	124,630	(5,434)	41,804	69,202	(27,398)	-40%	124,630
Total sources of capital funds	–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,815
Financial position									
Total current assets	–	1,162,202	1,268,632		1,276,341				1,268,632
Total non current assets	–	2,688,986	2,512,685		2,405,652				2,512,685
Total current liabilities	–	584,242	670,029		513,659				670,029
Total non current liabilities	–	337,446	340,670		239,154				340,670
Community wealth/Equity	–	2,929,499	2,770,619		2,929,180				2,770,619
Cash flows									
Net cash from (used) operating	–	293,622	365,816	86,663	295,797	331,789	35,993	11%	–
Net cash from (used) investing	–	(272,946)	(217,153)	(16,594)	(89,937)	(125,648)	(35,711)	28%	–
Net cash from (used) financing	–	(9,044)	4,724	(1,345)	(5,865)	(7,512)	(1,647)	22%	–
Cash/cash equivalents at the month/year end	–	669,652	940,902	–	981,940	986,145	4,205	0%	781,945

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	67,839	21,876	13,194	11,012	9,495	8,345	67,319	122,017	321,097
Creditors Age Analysis									
Total Creditors	1,049	27	221	43	18	9	–	29	1,397

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	675,666	703,337	32,498	518,536	540,273	(21,738)	-4%	703,337
Executive and council		–	54,731	88,297	197	84,810	85,313	(502)	-1%	88,297
Finance and administration		–	620,193	614,298	32,300	432,983	454,219	(21,235)	-5%	614,298
Internal audit		–	742	742	–	742	742	–		742
Community and public safety		–	103,094	96,162	9,237	72,434	75,492	(3,058)	-4%	96,162
Community and social services		–	26,728	26,815	6,263	19,203	17,945	1,258	7%	26,815
Sport and recreation		–	44,603	47,561	2,469	46,641	45,481	1,160	3%	47,561
Public safety		–	26,131	16,251	75	937	7,003	(6,066)	-87%	16,251
Housing		–	5,631	5,535	430	5,654	5,063	591	12%	5,535
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	123,267	128,623	35,487	85,065	79,029	6,036	8%	128,623
Planning and development		–	46,151	51,507	7,561	31,908	34,686	(2,778)	-8%	51,507
Road transport		–	75,523	75,523	27,927	51,565	42,750	8,814	21%	75,523
Environmental protection		–	1,593	1,593	–	1,593	1,593	–		1,593
Trading services		–	1,072,966	1,057,231	123,080	702,178	722,122	(19,944)	-3%	1,057,231
Energy sources		–	986,095	970,359	119,449	632,148	650,976	(18,829)	-3%	970,359
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	86,871	86,871	3,630	70,030	71,146	(1,116)	-2%	86,871
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	1,974,992	1,985,353	200,302	1,378,213	1,416,916	(38,704)	-3%	1,985,353
Expenditure - Functional										
Governance and administration		–	296,144	312,977	19,443	162,647	197,365	(34,718)	-18%	312,977
Executive and council		–	91,218	92,741	5,961	48,048	59,253	(11,205)	-19%	92,741
Finance and administration		–	200,022	215,515	13,019	111,640	134,880	(23,239)	-17%	215,515
Internal audit		–	4,904	4,721	463	2,959	3,233	(274)	-8%	4,721
Community and public safety		–	271,761	275,350	20,324	181,959	194,615	(12,656)	-7%	275,350
Community and social services		–	45,751	47,036	3,473	28,603	31,999	(3,396)	-11%	47,036
Sport and recreation		–	77,416	89,735	7,308	64,638	65,120	(482)	-1%	89,735
Public safety		–	130,100	120,658	8,285	79,278	85,923	(6,646)	-8%	120,658
Housing		–	18,495	17,922	1,258	9,440	11,572	(2,132)	-18%	17,922
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	181,375	182,374	12,387	104,411	121,555	(17,144)	-14%	182,374
Planning and development		–	79,031	76,330	5,216	40,416	49,174	(8,759)	-18%	76,330
Road transport		–	99,562	103,627	6,978	62,486	70,730	(8,245)	-12%	103,627
Environmental protection		–	2,782	2,417	194	1,509	1,650	(141)	-9%	2,417
Trading services		–	1,141,669	1,117,903	65,387	664,868	761,389	(96,521)	-13%	1,117,903
Energy sources		–	1,049,721	1,018,649	57,297	602,286	693,876	(91,590)	-13%	1,018,649
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	91,948	99,255	8,091	62,582	67,513	(4,931)	-7%	99,255
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	-13%	1,888,605
Surplus/ (Deficit) for the year		–	84,043	96,747	82,759	264,328	141,991	122,336	86%	96,747

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		–	675,666	703,337	32,498	518,536	540,273	(21,738)	-4%	703,337
Executive and council		–	54,731	88,297	197	84,810	85,313	(502)	(0)	88,297
Mayor and Council			50,829	84,395	197	80,912	81,413	(501)	(0)	84,395
Municipal Manager, Town Secretary and Chief Executive			3,902	3,902	–	3,898	3,900	(2)	(0)	3,902
Finance and administration		–	620,193	614,298	32,300	432,983	454,219	(21,235)	(0)	614,298
Administrative and Corporate Support			70	70	15	145	100	45	0	70
Asset Management			–	–	–	–	–	–		–
Finance			612,196	606,301	30,635	427,089	448,523	(21,434)	(0)	606,301
Fleet Management			–	–	–	–	–	–		–
Human Resources			1,991	1,991	–	1,991	1,991	–		1,991
Information Technology			–	–	–	–	–	–		–
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination			3,238	3,238	1,616	3,238	2,269	969	0	3,238
Property Services			17	17	2	17	15	2	0	17
Risk Management								–		
Security Services								–		
Supply Chain Management			2,682	2,682	33	504	1,322	(818)	(0)	2,682
Valuation Service								–		
Internal audit		–	742	742	–	742	742	–		742
Governance Function			742	742	–	742	742	–		742
Community and public safety		–	103,094	96,162	9,237	72,434	75,492	(3,058)	(0)	96,162
Community and social services		–	26,728	26,815	6,263	19,203	17,945	1,258	0	26,815
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums			2,453	2,453	71	2,703	2,503	199	0	2,453
Child Care Facilities			5,958	5,958	5,958	5,958	2,383	3,575	0	5,958
Community Halls and Facilities			440	440	19	80	210	(130)	(0)	440
Consumer Protection								–		
Cultural Matters								–		
Disaster Management			4,167	4,167	147	4,078	3,933	145	0	4,167
Education								–		
Indigenous and Customary Law								–		
Industrial Promotion								–		
Language Policy								–		
Libraries and Archives			6,297	6,481	69	6,045	5,835	210	0	6,481
Literacy Programmes								–		
Media Services								–		
Museums and Art Galleries			7,414	7,316	–	340	3,080	(2,741)	(0)	7,316
Population Development								–		
Provincial Cultural Matters								–		
Theatres								–		
Zoo's								–		
Sport and recreation		–	44,603	47,561	2,469	46,641	45,481	1,160	0	47,561
Beaches and Jetties			–					–		–
Casinos, Racing, Gambling, Wagering								–		
Community Parks (including Nurseries)			43,806	46,188	2,395	46,053	44,669	1,383	0	46,188
Recreational Facilities			797	1,374	73	588	811	(223)	(0)	1,374
Sports Grounds and Stadiums								–		
Public safety		–	26,131	16,251	75	937	7,003	(6,066)	(0)	16,251
Civil Defence								–		
Cleansing								–		
Control of Public Nuisances								–		
Fencing and Fences								–		
Fire Fighting and Protection			231	351	23	169	221	(53)	(0)	351
Licensing and Control of Animals								–		
Police Forces, Traffic and Street Parking Control			25,900	15,900	51	768	6,782	(6,014)	(0)	15,900
Pounds								–		
Housing		–	5,631	5,535	430	5,654	5,063	591	0	5,535
Housing			5,631	5,535	430	5,654	5,063	591	0	5,535
Informal Settlements								–		
Health		–	–	–	–	–	–	–		–
Ambulance								–		
Health Services								–		
Laboratory Services								–		
Food Control								–		
Health Surveillance and Prevention of Communicable Diseases including immunizations								–		
Vector Control								–		
Chemical Safety								–		
Economic and environmental services		–	123,267	128,623	35,487	85,065	79,029	6,036	0	128,623
Planning and development		–	46,151	51,507	7,561	31,908	34,686	(2,778)	(0)	51,507
Billboards								–		1,857
Corporate Wide Strategic Planning (IDPs, LEDs)			1,857	1,857	–	1,857	1,857	–		

Central City Improvement District								–		
Development Facilitation			1,122	3,522	150	2,618	2,788	(170)	(0)	3,522
Economic Development/Planning			23,525	23,525	0	8,747	14,651	(5,904)	(0)	23,525
Regional Planning and Development								–		
Town Planning, Building Regulations and Enforcement, and City Engineer			19,647	22,604	7,410	18,685	15,389	3,296	0	22,604
Project Management Unit								–		
Provincial Planning								–		
Support to Local Municipalities								–		
Road transport		–	75,523	75,523	27,927	51,565	42,750	8,814	0	75,523
Public Transport								–		
Road and Traffic Regulation			12,745	12,745	532	7,145	8,547	(1,401)	(0)	12,745
Roads			62,778	62,778	27,395	44,419	34,204	10,215	0	62,778
Taxi Ranks								–		
Environmental protection		–	1,593	1,593	–	1,593	1,593	–		1,593
Biodiversity and Landscape			1,593	1,593	–	1,593	1,593	–		1,593
Coastal Protection								–		
Indigenous Forests								–		
Nature Conservation								–		
Pollution Control								–		
Soil Conservation								–		
Trading services		–	1,072,966	1,057,231	123,080	702,178	722,122	(19,944)	(0)	1,057,231
Energy sources		–	986,095	970,359	119,449	632,148	650,976	(18,829)	(0)	970,359
Electricity			986,095	970,359	119,449	632,148	650,976	(18,829)	(0)	970,359
Street Lighting and Signal Systems			–	–	–	–	–	–		–
Nonelectric Energy								–		
Water management		–	–	–	–	–	–	–		–
Water Treatment								–		
Water Distribution								–		
Water Storage								–		
Waste water management		–	–	–	–	–	–	–		–
Public Toilets								–		
Sewerage								–		
Storm Water Management								–		
Waste Water Treatment								–		
Waste management		–	86,871	86,871	3,630	70,030	71,146	(1,116)	(0)	86,871
Recycling								–		
Solid Waste Disposal (Landfill Sites)								–		
Solid Waste Removal			86,871	86,871	3,630	70,030	71,146	(1,116)	(0)	86,871
Street Cleaning								–		
Other		–	–	–	–	–	–	–		–
Abattoirs								–		
Air Transport								–		
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism								–		
Total Revenue - Functional	2	–	1,974,992	1,985,353	200,302	1,378,213	1,416,916	(38,704)	(0)	1,985,353
Expenditure - Functional										
Municipal governance and administration		–	296,144	312,977	19,443	162,647	197,365	(34,718)	(0)	312,977
Executive and council		–	91,218	92,741	5,961	48,048	59,253	(11,205)	(0)	92,741
Mayor and Council			61,577	58,605	4,005	28,905	36,266	(7,362)	(0)	58,605
Municipal Manager, Town Secretary and Chief Executive			29,641	34,136	1,956	19,143	22,986	(3,843)	(0)	34,136
Finance and administration		–	200,022	215,515	13,019	111,640	134,880	(23,239)	(0)	215,515
Administrative and Corporate Support			25,104	24,003	1,175	14,524	16,749	(2,225)	(0)	24,003
Asset Management								–		
Finance			108,804	107,483	4,196	35,764	58,853	(23,088)	(0)	107,483
Fleet Management			11,132	10,716	729	7,616	8,004	(388)	(0)	10,716
Human Resources			11,152	12,390	1,411	8,092	8,517	(426)	(0)	12,390
Information Technology			15,376	17,593	1,376	11,753	11,709	44	0	17,593
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination			6,164	5,439	500	4,034	4,050	(15)	(0)	5,439
Property Services			8,237	8,061	626	5,716	5,909	(193)	(0)	8,061
Risk Management								–		
Security Services			5,574	21,297	1,999	17,640	14,755	2,885	0	21,297
Supply Chain Management			8,478	8,532	1,008	6,501	6,334	168	0	8,532
Valuation Service								–		
Internal audit		–	4,904	4,721	463	2,959	3,233	(274)	(0)	4,721
Governance Function			4,904	4,721	463	2,959	3,233	(274)	(0)	4,721
Community and public safety		–	271,761	275,350	20,324	181,959	194,615	(12,656)	(0)	275,350
Community and social services		–	45,751	47,036	3,473	28,603	31,999	(3,396)	(0)	47,036
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums			9,360	9,298	650	6,337	6,699	(362)	(0)	9,298
Child Care Facilities			7,225	6,960	764	3,907	4,481	(573)	(0)	6,960
Community Halls and Facilities			8,213	7,933	687	5,656	5,810	(154)	(0)	7,933
Consumer Protection								–		
Cultural Matters								–		
Disaster Management			6,738	6,763	255	2,913	3,973	(1,061)	(0)	6,763

Education							–		
Indigenous and Customary Law							–		
Industrial Promotion							–		
Language Policy							–		
Libraries and Archives		13,028	14,938	1,039	9,054	10,231	(1,177)	(0)	14,938
Literacy Programmes							–		
Media Services							–		
Museums and Art Galleries		1,186	1,144	78	737	805	(69)	(0)	1,144
Population Development							–		
Provincial Cultural Matters							–		
Theatres							–		
Zoo's							–		
Sport and recreation	–	77,416	89,735	7,308	64,638	65,120	(482)	(0)	89,735
Beaches and Jetties							–		
Casinos, Racing, Gambling, Wagering							–		
Community Parks (including Nurseries)		37,270	52,082	4,825	40,501	38,861	1,640	0	52,082
Recreational Facilities		40,146	37,653	2,483	24,137	26,259	(2,122)	(0)	37,653
Sports Grounds and Stadiums							–		
Public safety	–	130,100	120,658	8,285	79,278	85,923	(6,646)	(0)	120,658
Civil Defence							–		
Cleansing							–		
Control of Public Nuisances							–		
Fencing and Fences							–		
Fire Fighting and Protection		40,624	41,477	3,343	30,794	30,850	(55)	(0)	
Licensing and Control of Animals							–		41,477
Police Forces, Traffic and Street Parking Control		89,476	79,181	4,942	48,483	55,074	(6,591)	(0)	79,181
Pounds							–		
Housing	–	18,495	17,922	1,258	9,440	11,572	(2,132)	(0)	17,922
Housing		18,495	17,922	1,258	9,440	11,572	(2,132)	(0)	17,922
Informal Settlements							–		
Health	–	–	–	–	–	–	–		–
Ambulance							–		
Health Services							–		
Laboratory Services							–		
Food Control							–		
Health Surveillance and Prevention of Communicable Diseases including							–		
Vector Control							–		
Chemical Safety							–		
Economic and environmental services	–	181,375	182,374	12,367	104,411	121,555	(17,144)	(0)	182,374
Planning and development	–	79,031	76,330	5,216	40,416	49,174	(8,759)	(0)	76,330
Billboards							–		
Corporate Wide Strategic Planning (IDPs, LEDs)		15,637	14,947	1,221	10,468	10,854	(385)	(0)	14,947
Central City Improvement District							–		
Development Facilitation		9,954	9,771	1,101	6,884	6,916	(32)	(0)	9,771
Economic Development/Planning		29,859	28,356	892	6,707	14,476	(7,769)	(0)	28,356
Regional Planning and Development							–		
Town Planning, Building Regulations and Enforcement, and City Engineer		23,580	23,256	2,003	16,356	16,929	(573)	(0)	23,256
Project Management Unit							–		
Provincial Planning							–		
Support to Local Municipalities							–		
Road transport	–	99,562	103,627	6,978	62,486	70,730	(8,245)	(0)	103,627
Public Transport							–		
Road and Traffic Regulation		13,138	13,143	979	9,407	9,674	(267)	(0)	13,143
Roads		86,424	90,484	5,998	53,079	61,056	(7,977)	(0)	90,484
Taxi Ranks							–		
Environmental protection	–	2,782	2,417	194	1,509	1,650	(141)	(0)	2,417
Biodiversity and Landscape		2,782	2,417	194	1,509	1,650	(141)	(0)	2,417
Coastal Protection							–		
Indigenous Forests							–		
Nature Conservation							–		
Pollution Control							–		
Soil Conservation							–		
Trading services	–	1,141,669	1,117,903	65,387	564,868	761,389	(96,521)	(0)	1,117,903
Energy sources	–	1,049,721	1,018,649	57,297	602,286	693,876	(91,590)	(0)	1,018,649
Electricity		1,044,307	1,014,034	56,921	600,166	691,059	(90,894)	(0)	1,014,034
Street Lighting and Signal Systems		5,414	4,614	376	2,121	2,817	(696)	(0)	4,614
Nonelectric Energy							–		
Water management	–	–	–	–	–	–	–		–
Water Treatment							–		
Water Distribution							–		
Water Storage							–		
Waste water management	–	–	–	–	–	–	–		–
Public Toilets							–		
Sewerage							–		
Storm Water Management							–		
Waste Water Treatment							–		
Waste management	–	91,948	99,255	8,091	62,582	67,513	(4,931)	(0)	99,255
Recycling							–		
Solid Waste Disposal (Landfill Sites)							–		
Solid Waste Removal		81,060	88,167	7,370	55,725	59,814	(4,089)	(0)	88,167

Street Cleaning			10,888	11,088	721	6,857	7,699	(843)	(0)	11,088
Other		-	-	-	-	-	-	-		-
Abattoirs								-		
Air Transport								-		
Forestry								-		
Licensing and Regulation								-		
Markets								-		
Tourism								-		
Total Expenditure - Functional	3	-	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	(0)	1,888,605
Surplus/ (Deficit) for the year		-	84,043	96,747	82,759	264,328	141,991	122,336	0	96,747

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	-	-	4	-	-	-0	-38,703,534		4
check opexp balance	-	-12	-4	-	-	0	-0		-4

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		–	9,740	9,740	1,616	9,736	8,768	968	11.0%	9,740
Vote 2 - Corporate Services Business Unit		–	52,889	86,455	212	83,048	83,503	(456)	-0.5%	86,455
Vote 3 - Finance Business Unit		–	614,878	608,983	30,668	427,593	449,845	(22,252)	-4.9%	608,983
Vote 4 - Economic Development Planning Business Unit		–	53,300	58,558	7,561	31,983	37,502	(5,519)	-14.7%	58,558
Vote 5 - Community Services and Public Amenities Business Unit		–	140,647	143,790	6,251	125,478	125,160	317	0.3%	143,790
Vote 6 - Community Safety Business Unit		–	43,061	33,181	760	12,181	19,497	(7,316)	-37.5%	33,181
Vote 7 - Civil Engineering and Human Settlement Business Unit		–	68,426	68,330	27,827	50,091	39,282	10,808	27.5%	68,330
Vote 8 - Electrical Engineering Business Unit		–	986,095	970,359	119,449	632,148	650,976	(18,829)	-2.9%	970,359
Vote 9 - Youth Development Business Unit		–	5,958	5,958	5,958	5,958	2,383	3,575	150.0%	5,958
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	1,974,992	1,985,353	200,302	1,378,213	1,416,916	(38,704)	-2.7%	1,985,353
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		–	56,346	51,250	3,792	33,061	36,217	(3,156)	-8.7%	51,250
Vote 2 - Corporate Services Business Unit		–	113,210	112,591	7,967	63,273	73,241	(9,968)	-13.6%	112,591
Vote 3 - Finance Business Unit		–	117,282	116,015	5,204	42,266	65,187	(22,921)	-35.2%	116,015
Vote 4 - Economic Development Planning Business Unit		–	67,362	64,944	4,267	32,193	40,776	(8,583)	-21.0%	64,944
Vote 5 - Community Services and Public Amenities Business Unit		–	177,411	207,413	16,584	138,675	145,639	(6,964)	-4.8%	207,413
Vote 6 - Community Safety Business Unit		–	178,105	183,602	13,056	122,373	128,966	(6,594)	-5.1%	183,602
Vote 7 - Civil Engineering and Human Settlement Business Unit		–	113,156	116,467	7,882	68,235	78,537	(10,303)	-13.1%	116,467
Vote 8 - Electrical Engineering Business Unit		–	1,060,853	1,029,364	58,026	609,902	701,880	(91,978)	-13.1%	1,029,364
Vote 9 - Youth Development Business Unit		–	7,225	6,960	764	3,907	4,481	(573)	-12.8%	6,960
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	-12.6%	1,888,605
Surplus/ (Deficit) for the year	2	–	84,043	96,747	82,759	264,328	141,991	122,336	86.2%	96,747

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
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									
Vote 1 - Chief Operations Officer Business Unit		–	9,740	9,740	1,616	9,736	8,768	968	11%	9,740
1.1 - Municipal Manager's Office			3,902	3,902	–	3,898	3,900	(2)	0%	3,902
1.2 - Internal Audit			742	742	–	742	742	–		742
1.3 - Corporate Communications			3,238	3,238	1,616	3,238	2,269	969	43%	3,238
1.4 - IDP			715	715	–	715	715	–		715
1.5 - PMS			363	363	–	363	363	–		363
1.6 - Public Participation			779	779	–	779	779	–		779
Vote 2 - Corporate Services Business Unit		–	52,889	86,455	212	83,048	83,503	(456)	-1%	86,455
2.1 - Council General Expenses			50,829	84,395	197	80,912	81,413	(501)	-1%	84,395
2.2 - Human Resources - Admin			1,991	1,991		1,991	1,991	–		1,991
2.3 - Administration: General			70	70	15	145	100	45	45%	70
2.4 - Information Technology			–	–	–	–		–		–
Vote 3 - Finance Business Unit		–	614,878	608,983	30,668	427,593	449,845	(22,252)	-5%	608,983
3.1 - Assessment Rates			527,978	527,978	47,864	394,351	390,245	4,106	1%	527,978
3.2 - Budget and Treasury Office			84,218	78,322	(17,229)	32,738	58,277	(25,540)	-44%	78,322
3.3 - Supply Chain Management			2,682	2,682	33	504	1,322	(818)	-62%	2,682
Vote 4 - Economic Development Planning Business Uni		–	53,300	58,558	7,561	31,983	37,502	(5,519)	-15%	58,558
4.1 - Museum			7,414	7,316	–	340	3,080	(2,741)	-89%	7,316
4.2 - Economic Develop. & Planning			23,525	23,525	0	8,747	14,651	(5,904)	-40%	23,525
4.3 - Environment & Management			1,593	1,593	–	1,593	1,593	–		1,593
4.4 - Development Control			1,122	3,522	150	2,618	2,788	(170)	-6%	3,522
4.5 - Town Planning			9,450	10,407	6,767	8,781	5,341	3,439	64%	10,407
4.6 - Building Control			10,197	12,197	644	9,905	10,048	(143)	-1%	12,197
Vote 5 - Community Services and Public Amenities Busi		–	140,647	143,790	6,251	125,478	125,160	317	0%	143,790
5.1 - Beach Amenities			–	300	7	7	120	(113)	-94%	300
5.2 - Library			6,297	6,481	69	6,045	5,835	210	4%	6,481
5.3 - Cemetery			2,453	2,453	71	2,703	2,503	199	8%	2,453
5.4 - Admin General			–	–		–	–	–		–
5.5 - Parks and Gardens			43,806	46,188	2,395	46,053	44,669	1,383	3%	46,188
5.6 - Sport and Recreation			80	341	–	27	142	(115)	-81%	341
5.7 - Dolphin Park			700	715	59	533	535	(2)	0%	715
5.8 - Community Halls			440	440	19	80	210	(130)	-62%	440
5.9 - Street Sweeping			–	–		–	–	–		–
5.10 - Refuse Removal			86,871	86,871	3,630	70,030	71,146	(1,116)	-2%	86,871
Vote 6 - Community Safety Business Unit		–	43,061	33,181	760	12,181	19,497	(7,316)	-38%	33,181
6.1 - Law Enforcement Administration			–	–	–	–	–	–		–
6.2 - Security Services			–	–	–	–	–	–		–
6.3 - Law Enforcement			25,900	15,900	51	768	6,782	(6,014)	-89%	15,900
6.4 - Fire and Emergency			231	351	23	169	221	(53)	-24%	351
6.5 - Disaster Management			4,167	4,167	147	4,078	3,933	145	4%	4,167
6.6 - Marine Safety			17	17	7	21	14	7	47%	17
6.7 - Vehicle Testing			5,941	5,941	99	2,479	3,617	(1,138)	-31%	5,941
6.8 - Vehicle Licensing			6,804	6,804	434	4,666	4,929	(263)	-5%	6,804
Vote 7 - Civil Engineering and Human Settlement Busin		–	68,426	68,330	27,827	50,091	39,282	10,808	28%	68,330
7.1 - Human Settlements			5,631	5,535	430	5,654	5,063	591	12%	5,535
7.2 - Civil Admin			3,365	3,340	(23)	3,303	3,332	(28)	-1%	3,340
7.3 - Civil Buldings			1	1	0	0	0	(0)	-65%	1
7.4 - Road and Stormwater			59,413	59,438	27,417	41,116	30,872	10,244	33%	59,438
7.5 - Staff Housing			16	16	2	17	15	2	17%	16
Vote 8 - Electrical Engineering Business Unit		–	986,095	970,359	119,449	632,148	650,976	(18,829)	-3%	970,359
8.1 - Street Lights			–	–				–		–
8.2 - Vehicle and Plant-Electricity			–	–				–		–
8.3 - Mechanical Workshop			–	–				–		–
8.4 - Electricity: Administration			811,445	818,203	108,467	533,853	544,793	(10,939)	-2%	818,203
8.5 - Electricity: Urban South			8,697	268	27	101	136	(35)	-26%	268
8.6 - Electricity: Rural North			–	–			–	–		–
8.7 - Electricity: SAPPI			165,953	151,888	10,955	98,193	106,048	(7,855)	-7%	151,888
8.8 - Electricity: Urban North			–	–				–		–
8.9 - Electricity: Rural South			–	–				–		–
8.10 - Electricity Salaries Dist.Acc.			–	–				–		–
Vote 9 - Youth Development Business Unit		–	5,958	5,958	5,958	5,958	2,383	3,575	150%	5,958
9.1 - Youth Development			5,958	5,958	5,958	5,958	2,383	3,575	150%	5,958
Total Revenue by Vote	2	–	1,974,992	1,985,353	200,302	1,378,213	1,416,916	(38,704)	-3%	1,985,353
Expenditure by Vote	1							–		
Vote 1 - Chief Operations Officer Business Unit		–	56,346	51,250	3,792	33,061	36,217	(3,156)	-9%	51,250
1.1 - Municipal Manager's Office			29,641	26,142	1,608	15,599	18,081	(2,481)	-14%	26,142
1.2 - Internal Audit			4,904	4,721	463	2,959	3,233	(274)	-8%	4,721
1.3 - Corporate Communications			6,164	5,439	500	4,034	4,050	(15)	0%	5,439
1.4 - IDP			2,021	1,592	171	976	1,060	(83)	-8%	1,592
1.5 - PMS			4,636	4,515	360	3,197	3,277	(80)	-2%	4,515
1.6 - Public Participation			8,980	8,841	690	6,295	6,517	(222)	-3%	8,841
Vote 2 - Corporate Services Business Unit		–	113,210	112,591	7,967	63,273	73,241	(9,968)	-14%	112,591
2.1 - Council General Expenses			61,577	58,605	4,005	28,905	36,266	(7,362)	-20%	58,605
2.2 - Human Resources - Admin			11,152	12,390	1,411	8,092	8,517	(426)	-5%	12,390
2.3 - Administration: General			25,104	24,003	1,175	14,524	16,749	(2,225)	-13%	24,003
2.4 - Information Technology			15,376	17,593	1,376	11,753	11,709	44	0%	17,593
Vote 3 - Finance Business Unit		–	117,282	116,015	5,204	42,266	65,187	(22,921)	-35%	116,015

3.1 - Assessment Rates			12,742	12,742	909	6,864	7,477	(613)	-8%	12,742
3.2 - Budget and Treasury Office			96,062	94,742	3,288	28,900	51,376	(22,476)	-44%	94,742
3.3 - Supply Chain Management			8,478	8,532	1,008	6,501	6,334	168	3%	8,532
Vote 4 - Economic Development Planning Business Uni		–	**67,362**	**64,944**	**4,267**	**32,193**	**40,776**	**(8,583)**	**-21%**	**64,944**
4.1 - Museum			1,186	1,144	78	737	805	(69)	-9%	1,144
4.2 - Economic Develop. & Planning			29,859	28,356	892	6,707	14,476	(7,769)	-54%	28,356
4.3 - Environment & Management			2,782	2,417	194	1,509	1,650	(141)	-9%	2,417
4.4 - Development Control			9,954	9,771	1,101	6,884	6,916	(32)	0%	9,771
4.5 - Town Planning			9,751	9,846	960	6,879	7,134	(254)	-4%	9,846
4.6 - Building Control			13,830	13,409	1,043	9,477	9,795	(318)	-3%	13,409
Vote 5 - Community Services and Public Amenities Busi		–	**177,411**	**207,413**	**16,584**	**138,675**	**145,639**	**(6,964)**	**-5%**	**207,413**
5.1 - Beach Amenities			11,845	11,194	810	7,408	7,916	(508)	-6%	11,194
5.2 - Library			13,028	14,938	1,039	9,054	10,231	(1,177)	-12%	14,938
5.3 - Cemetery			9,360	9,298	650	6,337	6,699	(362)	-5%	9,298
5.4 - Admin General			–	7,995	348	3,544	4,906	(1,362)	-28%	7,995
5.5 - Parks and Gardens			37,270	52,082	4,825	40,501	38,861	1,640	4%	52,082
5.6 - Sport and Recreation			5,746	4,719	135	3,593	3,703	(110)	-3%	4,719
5.7 - Dolphin Park			–	–	–	–		–		–
5.8 - Community Halls			8,213	7,933	687	5,656	5,810	(154)	-3%	7,933
5.9 - Street Sweeping			10,888	11,088	721	6,857	7,699	(843)	-11%	11,088
5.10 - Refuse Removal			81,060	88,167	7,370	55,725	59,814	(4,089)	-7%	88,167
Vote 6 - Community Safety Business Unit		–	**178,105**	**183,602**	**13,056**	**122,373**	**128,966**	**(6,594)**	**-5%**	**183,602**
6.1 - Law Enforcement Administration			10,419	19,979	588	5,922	10,838	(4,916)	-45%	19,979
6.2 - Security Services			5,574	21,297	1,999	17,640	14,755	2,885	20%	21,297
6.3 - Law Enforcement			79,057	59,202	4,354	42,561	44,236	(1,675)	-4%	59,202
6.4 - Fire and Emergency			40,624	41,477	3,343	30,794	30,850	(55)	0%	41,477
6.5 - Disaster Management			6,738	6,763	255	2,913	3,973	(1,061)	-27%	6,763
6.6 - Marine Safety			22,555	21,741	1,538	13,135	14,639	(1,504)	-10%	21,741
6.7 - Vehicle Testing			8,570	8,590	655	6,260	6,365	(105)	-2%	8,590
6.8 - Vehicle Licensing			4,568	4,553	325	3,147	3,310	(162)	-5%	4,553
Vote 7 - Civil Engineering and Human Settlement Busin		–	**113,156**	**116,467**	**7,882**	**68,235**	**78,537**	**(10,303)**	**-13%**	**116,467**
7.1 - Human Settlements			18,495	17,922	1,258	9,440	11,572	(2,132)	-18%	17,922
7.2 - Civil Admin			13,472	14,366	950	9,500	10,179	(679)	-7%	14,366
7.3 - Civil Buldings			8,209	8,033	626	5,695	5,886	(191)	-3%	8,033
7.4 - Road and Stormwater			72,953	76,118	5,048	43,579	50,877	(7,298)	-14%	76,118
7.5 - Staff Housing			28	28	0	21	23	(3)	-11%	28
Vote 8 - Electrical Engineering Business Unit		–	**1,060,853**	**1,029,364**	**58,026**	**609,902**	**701,880**	**(91,978)**	**-13%**	**1,029,364**
8.1 - Street Lights			5,414	4,614	376	2,121	2,817	(696)	-25%	4,614
8.2 - Vehicle and Plant-Electricity			2,526	2,326	129	1,911	1,959	(48)	-2%	2,326
8.3 - Mechanical Workshop			8,606	8,390	600	5,705	6,045	(340)	-6%	8,390
8.4 - Electricity: Administration			982,589	955,286	51,896	560,113	649,763	(89,650)	-14%	955,286
8.5 - Electricity: Urban South			6,079	5,579	281	3,711	4,062	(351)	-9%	5,579
8.6 - Electricity: Rural North			7,625	7,225	1,662	5,274	4,734	540	11%	7,225
8.7 - Electricity: SAPPI			1,827	1,777	–	107	760	(652)	-86%	1,777
8.8 - Electricity: Urban North			6,759	6,039	328	3,574	3,592	(18)	-1%	6,039
8.9 - Electricity: Rural South			4,080	3,830	322	3,007	2,833	174	6%	3,830
8.10 - Electricity Salaries Dist.Acc.			35,349	34,299	2,431	24,380	25,316	(936)	-4%	34,299
Vote 9 - Youth Development Business Unit		–	**7,225**	**6,960**	**764**	**3,907**	**4,481**	**(573)**	**-13%**	**6,960**
9.1 - Youth Development			7,225	6,960	764	3,907	4,481	(573)	-13%	6,960
Total Expenditure by Vote	2	–	**1,890,949**	**1,888,605**	**117,542**	**1,113,885**	**1,274,925**	**(161,040)**	**(0)**	**1,888,605**
Surplus/ (Deficit) for the year	2	–	**84,043**	**96,747**	**82,759**	**264,328**	**141,991**	**122,336**	**0**	**96,747**

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

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			527,978	527,978	47,864	394,351	390,245	4,106	1%	527,978
Service charges - electricity revenue			919,532	894,123	72,962	588,188	621,522	(33,333)	-5%	894,123
Service charges - water revenue			–	–		–	–	–		–
Service charges - sanitation revenue			–	–		–	–	–		–
Service charges - refuse revenue			65,363	65,363	3,630	48,522	49,637	(1,116)	-2%	65,363
Rental of facilities and equipment			4,087	4,122	183	1,557	2,363	(806)	-34%	4,122
Interest earned - external investments			38,704	33,845	2,063	15,567	20,634	(5,067)	-25%	33,845
Interest earned - outstanding debtors			11,900	9,400	(221)	3,055	5,429	(2,375)	-44%	9,400
Dividends received			–	–	–	–	–	–		–
Fines, penalties and forfeits			45,421	36,921	2,429	4,739	15,886	(11,147)	-70%	36,921
Licences and permits			448	568	20	341	402	(61)	-15%	568
Agency services			12,745	12,745	532	7,145	8,547	(1,401)	-16%	12,745
Transfers and subsidies			220,388	252,199	42,032	234,220	221,133	13,087	6%	252,199
Other revenue			26,450	33,637	1,227	27,729	27,774	(45)	0%	33,637
Gains			2,780	2,780		–	1,112	(1,112)	-100%	2,780
Total Revenue (excluding capital transfers and contributions)		–	1,875,795	1,873,680	172,722	1,325,414	1,364,684	(39,270)	-3%	1,873,680
Expenditure By Type										
Employee related costs			474,992	472,125	33,777	316,625	338,062	(21,437)	-6%	472,125
Remuneration of councillors			25,358	25,060	1,843	17,141	18,096	(955)	-5%	25,060
Debt impairment			162,632	152,632	152	1,699	61,769	(60,070)	-97%	152,632
Depreciation & asset impairment			95,176	95,176	6,658	59,920	66,033	(6,113)	-9%	95,176
Finance charges			30,152	21,002	350	10,642	14,576	(3,934)	-27%	21,002
Bulk purchases			783,831	761,854	45,758	504,632	545,540	(40,908)	-7%	761,854
Other materials			18,294	22,281	1,790	12,311	13,792	(1,481)	-11%	22,281
Contracted services			174,010	222,724	18,662	131,485	145,232	(13,747)	-9%	222,724
Transfers and subsidies			6,900	5,980	587	3,054	3,725	(671)	-18%	5,980
Other expenditure			119,603	109,771	7,965	56,375	68,099	(11,724)	-17%	109,771
Losses						–	–	–		
Total Expenditure		–	1,890,949	1,888,605	117,542	1,113,885	1,274,925	(161,040)	-13%	1,888,605
Surplus/(Deficit)		–	(15,154)	(14,926)	55,179	211,529	89,759	121,770	0	(14,926)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			83,950	85,259	20,703	37,910	38,891	(981)	(0)	85,259
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			15,248	26,415	6,877	14,889	13,342	1,547	0	26,415
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	84,043	96,747	82,759	264,328	141,991			96,747
Taxation								–		
Surplus/(Deficit) after taxation		–	84,043	96,747	82,759	264,328	141,991			96,747
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	84,043	96,747	82,759	264,328	141,991			96,747
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	84,043	96,747	82,759	264,328	141,991			96,747

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		–	2,500	–	–	–	–	–		–
Vote 3 - Finance Business Unit		–	–	–	–	–	–	–		–
Vote 4 - Economic Development Planning Business Unit		–	10,000	7,102	–	109	2,109	(2,000)	-95%	7,102
Vote 5 - Community Services and Public Amenities Business Unit		–	11,100	24,990	871	13,832	13,810	22	0%	24,990
Vote 6 - Community Safety Business Unit		–	600	2,400	–	127	127	–		2,400
Vote 7 - Civil Engineering and Human Settlement Business Unit		–	21,140	76,308	12,458	38,701	36,808	1,893	5%	76,308
Vote 8 - Electrical Engineering Business Unit		–	99,357	76,531	1,806	17,233	26,726	(9,494)	-36%	76,531
Vote 9 - Youth Development Business Unit		–	1,000	2,955	952	1,008	55	952	1721%	2,955
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	145,697	190,286	16,087	71,010	79,636	(8,626)	-11%	190,286
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		–	19,900	22,318	492	1,577	1,485	92	6%	22,318
Vote 3 - Finance Business Unit		–	–	450	–	31	31	–		450
Vote 4 - Economic Development Planning Business Unit		–	300	400	–	89	289	(200)	-69%	400
Vote 5 - Community Services and Public Amenities Business Unit		–	25,103	7,488	(1,992)	2,508	5,817	(3,308)	-57%	7,488
Vote 6 - Community Safety Business Unit		–	22,093	2,483	–	1,351	1,351	–		2,483
Vote 7 - Civil Engineering and Human Settlement Business Unit		–	63,842	8,673	–	7,736	7,852	(116)	-1%	8,673
Vote 8 - Electrical Engineering Business Unit		–	15,148	3,716	–	2,455	3,071	(616)	-20%	3,716
Vote 9 - Youth Development Business Unit		–	3,300	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	149,686	45,529	(1,500)	15,748	19,896	(4,148)	-21%	45,529
Total Capital Expenditure		–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,815
Capital Expenditure - Functional Classification										
Governance and administration		–	26,012	27,506	492	4,264	5,489	(1,225)	-22%	27,506
Executive and council				–				–		
Finance and administration			26,012	27,506	492	4,264	5,489	(1,225)	-22%	27,506
Internal audit				–				–		
Community and public safety		–	68,085	44,718	2,265	18,407	25,144	(6,737)	-27%	44,718
Community and social services			25,153	15,021	952	4,328	9,826	(5,498)	-56%	15,021
Sport and recreation			21,300	24,859	871	11,809	13,271	(1,463)	-11%	24,859
Public safety			19,893	2,853	–	1,478	1,531	(53)	-3%	2,853
Housing			1,738	1,985	441	792	516	276	53%	1,985
Health				–				–		
Economic and environmental services		–	85,047	83,275	12,016	45,535	39,365	6,170	16%	83,275
Planning and development			300	400	–	89	400	(311)	-78%	400
Road transport			84,747	82,875	12,016	45,446	38,965	6,481	17%	82,875
Environmental protection								–		
Trading services		–	116,239	80,317	(185)	18,553	29,534	(10,981)	-37%	80,317
Energy sources			111,789	76,531	1,806	17,233	28,148	(10,916)	-39%	76,531
Water management								–		
Waste water management								–		
Waste management			4,450	3,786	(1,992)	1,320	1,386	(65)	-5%	3,786
Other								–		
Total Capital Expenditure - Functional Classification	3	–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,815
Funded by:										
National Government			69,402	68,554	19,420	34,182	19,527	14,654	75%	68,554
Provincial Government			7,316	9,600	–	2,463	3,579	(1,116)	-31%	9,600
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			18,532	18,032	602	6,325	7,224	(898)	-12%	18,032
Transfers recognised - capital		–	95,249	96,185	20,022	42,970	30,330	12,640	42%	96,185
Borrowing	6		42,000	15,000	–	1,984		1,984	#DIV/0!	15,000
Internally generated funds			158,133	124,630	(5,434)	41,804	69,202	(27,398)	-40%	124,630
Total Capital Funding		–	295,382	235,815	14,588	86,758	99,532	(12,774)	-13%	235,815

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

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

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 March

Vote Description	Ref	2019/20	Budget Year 2020/21							
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										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
1.1 - Municipal Manager's Office								–		
1.2 - Internal Audit								–		
1.3 - Corporate Communications								–		
1.4 - IDP								–		
1.5 - PMS								–		
1.6 - Public Participation								–		
Vote 2 - Corporate Services Business Unit		–	2,500	–	–	–	–	–		–
2.1 - Council General Expenses								–		
2.2 - Human Resources - Admin			–	–			–	–		
2.3 - Administration: General			1,500	–				–		
2.4 - Information Technology			1,000	–				–		
Vote 3 - Finance Business Unit		–	–	–	–	–	–	–		–
3.1 - Assessment Rates								–		
3.2 - Budget and Treasury Office								–		
3.3 - Supply Chain Management								–		
Vote 4 - Economic Development Planning Business Unit		–	10,000	7,102	–	109	2,109	(2,000)	-95%	7,102
4.1 - Museum			10,000	7,102		109	2,109	(2,000)	-95%	7,102
4.2 - Economic Develop. & Planning			–					–		
4.3 - Environment & Management								–		
4.4 - Development Control								–		
4.5 - Town Planning								–		
4.6 - Building Control								–		
Vote 5 - Community Services and Public Amenities Busin		–	11,100	24,990	871	13,832	13,810	22	0%	24,990
5.1 - Beach Amenities				–				–		–
5.2 - Library			50	–				–		–
5.3 - Cemetery			5,800	1,000		643	643	–		1,000
5.4 - Admin General				–				–		–
5.5 - Parks and Gardens			50	1,038		1,037	1,037	–		1,038
5.6 - Sport and Recreation			4,000	20,616	871	10,507	9,970	537	5%	20,616
5.7 - Dolphin Park				–				–		–
5.8 - Community Halls			1,200	1,000		325	825	(500)	-61%	1,000
5.9 - Street Sweeping				–				–		–
5.10 - Refuse Removal			–	1,336		1,320	1,336	(15)	-1%	1,336
Vote 6 - Community Safety Business Unit		–	600	2,400	–	127	127	–		2,400
6.1 - Law Enforcement Administration			–	–				–		–
6.2 - Security Services				–				–		–
6.3 - Law Enforcement				–				–		–
6.4 - Fire and Emergency			600	1,500		127	127	–		1,500
6.5 - Disaster Management				–				–		–
6.6 - Marine Safety			–	–				–		–
6.7 - Vehicle Testing			–	900				–		900
6.8 - Vehicle Licensing				–				–		–
Vote 7 - Civil Engineering and Human Settlement Busines		–	21,140	76,308	12,458	38,701	36,808	1,893	5%	76,308
7.1 - Human Settlements			1,738	1,622	441	792	750	41	6%	1,622
7.2 - Civil Admin				–				–		–
7.3 - Civil Buildings			746	–				–		–
7.4 - Road and Stormwater			18,655	74,685	12,016	37,909	36,058	1,851	5%	74,685
7.5 - Staff Housing				–				–		–
Vote 8 - Electrical Engineering Business Unit		–	99,357	76,531	1,806	17,233	26,726	(9,494)	-36%	76,531
8.1 - Street Lights				–				–		–
8.2 - Vehicle and Plant-Electricity				–				–		–
8.3 - Mechanical Workshop			2,716	–				–		–
8.4 - Electricity: Administration			74,641	56,952	1,770	14,935	21,557	(6,621)	-31%	56,952
8.5 - Electricity: Urban South				–				–		–
8.6 - Electricity: Rural North			2,000	2,000	37	37	500	(463)	-93%	2,000
8.7 - Electricity: SAPPI			20,000	16,469		2,261	4,669	(2,409)	-52%	16,469
8.8 - Electricity: Urban North				–				–		–
8.9 - Electricity: Rural South				1,110				–		1,110
8.10 - Electricity Salaries Dist.Acc.				–				–		–
Vote 9 - Youth Development Business Unit		–	1,000	2,955	952	1,008	55	952	1721%	2,955
9.1 - Youth Development			1,000	2,955	952	1,008	55	952	1721%	2,955
Total multi-year capital expenditure		–	145,697	190,286	16,087	71,010	79,636	(8,626)	-11%	190,286
Capital expenditure - Municipal Vote										
Expenditue of single-year capital approprtiation	1							–		
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
1.1 - Municipal Manager's Office								–		
1.2 - Internal Audit								–		
1.3 - Corporate Communications								–		
1.4 - IDP								–		
1.5 - PMS								–		
1.6 - Public Participation								–		
Vote 2 - Corporate Services Business Unit		–	19,900	22,318	492	1,577	1,485	92	6%	22,318
2.1 - Council General Expenses			15,000	–				–		–
2.2 - Human Resources - Admin			900	818		318	718	(400)	-56%	818
2.3 - Administration: General			4,000	16,500	92	545	453	92	20%	16,500
2.4 - Information Technology				5,000	401	714	314	401	128%	5,000

Vote 3 - Finance Business Unit		–	–	450	–	31	31	–		450
3.1 - Assessment Rates				–				–		–
3.2 - Budget and Treasury Office				450		31	31	–		450
3.3 - Supply Chain Management				–				–		–
Vote 4 - Economic Development Planning Business Unit		–	300	400	–	89	289	(200)	-69%	400
4.1 - Museum			–	–				–		–
4.2 - Economic Develop. & Planning			300	400		89	289	(200)	-69%	400
4.3 - Environment & Management				–				–		–
4.4 - Development Control				–				–		–
4.5 - Town Planning				–				–		–
4.6 - Building Control				–				–		–
Vote 5 - Community Services and Public Amenities Busin		–	25,103	7,488	(1,992)	2,506	5,817	(3,308)	-57%	7,488
5.1 - Beach Amenities				–				–		–
5.2 - Library				50		14	14	–		50
5.3 - Cemetery			2,410	1,771		1,304	1,771	(466)	-26%	1,771
5.4 - Admin General				–				–		–
5.5 - Parks and Gardens			2,325	115		6	6	–		115
5.6 - Sport and Recreation			14,525	1,959		259	759	(500)	-66%	1,959
5.7 - Dolphin Park				–				–		–
5.8 - Community Halls			1,393	1,143		924	1,224	(300)	-25%	1,143
5.9 - Street Sweeping				–				–		–
5.10 - Refuse Removal			4,450	2,450	(1,992)	–	2,042	(2,042)	-100%	2,450
Vote 6 - Community Safety Business Unit		–	22,093	2,483	–	1,351	1,351	–		2,483
6.1 - Law Enforcement Administration				–				–		–
6.2 - Security Services				–				–		–
6.3 - Law Enforcement			2,793	1,330		1,330	1,330	–		1,330
6.4 - Fire and Emergency			16,500	23		21	21	–		23
6.5 - Disaster Management				–				–		–
6.6 - Marine Safety			400	1,130				–		1,130
6.7 - Vehicle Testing			2,400	–				–		–
6.8 - Vehicle Licensing				–				–		–
Vote 7 - Civil Engineering and Human Settlement Busines		–	63,842	8,673	–	7,736	7,852	(116)	-1%	8,673
7.1 - Human Settlements				116			116	(116)	-100%	116
7.2 - Civil Admin				–				–		–
7.3 - Civil Buldings			150	1,021		200	200	–		1,021
7.4 - Road and Stormwater			63,692	7,536		7,536	7,536	–		7,536
7.5 - Staff Housing				–				–		–
Vote 8 - Electrical Engineering Business Unit		–	15,148	3,716	–	2,455	3,071	(616)	-20%	3,716
8.1 - Street Lights				–				–		–
8.2 - Vehicle and Plant-Electricity				–				–		–
8.3 - Mechanical Workshop				3,716		2,455	3,071	(616)	-20%	3,716
8.4 - Electricity: Administration			7,568	–				–		–
8.5 - Electricity: Urban South			–	–				–		–
8.6 - Electricity: Rural North				–				–		–
8.7 - Electricity: SAPPI			6,469	–				–		–
8.8 - Electricity: Urban North				–				–		–
8.9 - Electricity: Rural South			1,110	–				–		–
8.10 - Electricity Salaries Dist.Acc.				–				–		–
Vote 9 - Youth Development Business Unit		–	3,300	–	–	–	–	–		–
9.1 - Youth Development			3,300	–				–		–
Total single-year capital expenditure		–	149,686	45,529	(1,500)	15,748	19,896	(4,148)	(0)	45,529
Total Capital Expenditure		–	295,382	235,815	14,588	86,758	99,532	(12,774)	(0)	235,815

References

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

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			523,108	785,510	884,029	785,510
Call investment deposits			146,544	155,393	97,912	155,393
Consumer debtors			335,484	181,896	130,968	181,896
Other debtors			144,532	142,506	154,433	142,506
Current portion of long-term receivables			–	31	316	31
Inventory			12,533	3,296	8,685	3,296
Total current assets		–	1,162,202	1,268,632	1,276,341	1,268,632
Non current assets						
Long-term receivables			623	610	–	610
Investments				–	–	–
Investment property			180,857	172,880	170,100	172,880
Investments in Associate				–	–	–
Property, plant and equipment			2,486,682	2,318,330	2,234,151	2,318,330
Biological				–	–	–
Intangible			20,719	20,760	1,295	20,760
Other non-current assets			105	105	105	105
Total non current assets		–	2,688,986	2,512,685	2,405,652	2,512,685
TOTAL ASSETS		–	3,851,188	3,781,317	3,681,993	3,781,317
LIABILITIES						
Current liabilities						
Bank overdraft			–	–		–
Borrowing			–	–		–
Consumer deposits			42,224	41,300	36,256	41,300
Trade and other payables			524,128	619,191	441,393	619,191
Provisions			17,890	9,537	36,010	9,537
Total current liabilities		–	584,242	670,029	513,659	670,029
Non current liabilities						
Borrowing			206,675	215,888	206,125	215,888
Provisions			130,772	124,781	33,029	124,781
Total non current liabilities		–	337,446	340,670	239,154	340,670
TOTAL LIABILITIES		–	921,688	1,010,699	752,813	1,010,699
NET ASSETS	2	–	2,929,499	2,770,619	2,929,180	2,770,619
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			2,902,458	2,743,578	2,902,139	2,743,578
Reserves			27,041	27,041	27,041	27,041
TOTAL COMMUNITY WEALTH/EQUITY	2	–	2,929,499	2,770,619	2,929,180	2,770,619

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		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			491,290	491,290	51,521	392,622	375,825	16,797	4%	
Service charges			929,001	936,501	84,896	791,339	748,805	42,534	6%	
Other revenue			255,763	262,604	4,971	37,017	122,687	(85,669)	-70%	
Transfers and Subsidies - Operational			219,494	250,559	46,470	230,581	210,426	20,154	10%	
Transfers and Subsidies - Capital			81,750	80,775	11,717	58,817	47,100	11,717	25%	
Interest			38,704	33,845	1,254	16,228	19,833	(3,605)	-18%	
Dividends				–				–		
Payments										
Suppliers and employees			(1,685,327)	(1,662,777)	(113,229)	(1,217,112)	(1,174,586)	42,526	-4%	
Finance charges			(30,152)	(21,002)	(350)	(10,642)	(14,576)	(3,934)	27%	
Transfers and Grants			(6,900)	(5,980)	(587)	(3,054)	(3,725)	(671)	18%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	293,622	365,816	86,663	295,797	331,789	35,993	11%	–
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			(272,946)	(217,153)	(16,594)	(89,937)	(125,648)	(35,711)	28%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(272,946)	(217,153)	(16,594)	(89,937)	(125,648)	(35,711)	28%	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing				15,000	–	–		–		
Increase (decrease) in consumer deposits			1,536	1,536	46	732	336	396	118%	
Payments										
Repayment of borrowing			(10,580)	(11,812)	(1,391)	(6,597)	(7,848)	(1,251)	16%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(9,044)	4,724	(1,345)	(5,865)	(7,512)	(1,647)	22%	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	11,632	153,386	68,724	199,995	198,629			–
Cash/cash equivalents at beginning:			658,020	787,516		781,945	787,516			781,945
Cash/cash equivalents at month/year end:		–	669,652	940,902		981,940	986,145			781,945

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - electricity revenue	(33,333)	The billing for Mar will go through on the 8th of April hence the variance.	
	Interest earned - external investments	(5,067)	The interest accrual journals is normally done in the 1st week of the new month.	
	Transfers and subsidies	13,087	R46,4m Equitable Share has been received.	
2	Expenditure By Type			
	Employee related costs	(21,437)	Due to timing of service related benefit payments as well as vacancies.	
	Debt impairment	(60,070)	Journals are done at year end	
	Bulk purchases	(40,908)	The variance is a result of seasonal fluctuations in Electricity usage, plus the budget was reduced during the Adjustment Budget.	
	Contracted services	(13,747)	Timing of payments.	
3	Capital Expenditure			
	Governance and administration	(1,225)	An overall variance of R12,7m m is reflected. Reasons for the minor variance is the Adjustment Budget Process wherein the budgets were reduced as well as actual 7 months expenditure was considered as SDBIPs.	
	Community and public safety	(6,737)		
	Economic and environmental services	6,170		
	Trading services	(10,981)		
4	Financial Position			
	Total Assets	3,681,993	The Municipality has PPE of R 2,2b and Cash & Cash Equivalents of R981m.	
	Total current liabilities	513,659	The Municipality reflects R 441m for Trade & Other Payables	
	Total non current liabilities	239,154	Borrowings of R 206m reflected	
	Total Equity	2,929,180	R 27m reserves and R 2,9b Accumulated Surplus	
5	Cash Flow			
	Cash flow from Operating Activities	295,797	Cash Receipts of R1, 527b and Payments of R 1,231b	
	Cash flow from Investing Activities	(69,937)	Capital Asset Payment	
	Cash flow from Financing Activities	(5,865)	Result of increase in consumer deposits as well as repayment of loan.	
	Cash Equivalents at year end	981,940	The Municipality reflected R884m Cash and R97,9m Investments for the month of March.	
6	Measureable performance			
7	Municipal Entities			

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.6%	6.2%	1.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	14.2%	6.4%	2.3%	6.4%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	24.9%	30.1%	22.1%	30.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	764.3%	798.4%	762.3%	798.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	198.9%	189.3%	248.5%	189.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	114.6%	140.4%	191.2%	140.4%
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		0.0%	25.6%	17.3%	21.6%	17.3%
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))						
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		0.0%	25.3%	25.2%	23.9%	25.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	6.7%	6.2%	0.8%	2.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,342	7,232	3,268	2,676	2,284	1,343	4,385	14,270	74,801	24,959		
Receivables from Non-exchange Transactions - Property Rates	1400	24,236	12,692	8,331	6,901	5,864	5,901	23,137	76,559	163,621	118,363		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600	3,003	1,314	1,029	856	791	670	2,952	10,331	20,945	15,600		
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	25	23	23	23	22	1,933	72	2,150	2,071		
Interest on Arrear Debtor Accounts	1810	495	413	365	336	321	280	10,365	6,734	19,309	18,036		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	732	202	178	220	213	128	24,547	14,052	40,271	39,159		
Total By Income Source	2000	67,839	21,876	13,194	11,012	9,495	8,345	67,319	122,017	321,097	218,188	–	–
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	578	486	55	93	52	51	545	1,511	3,371	2,252		
Commercial	2300	26,377	5,142	3,322	2,537	2,056	1,493	29,508	6,851	77,285	42,444		
Households	2400	40,883	16,248	9,817	8,382	7,387	6,801	37,266	113,656	240,440	173,492		
Other	2500									–	–		
Total By Customer Group	2600	67,839	21,876	13,194	11,012	9,495	8,345	67,319	122,017	321,097	218,188	–	–

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	NT Code	Budget Year 2020/21								
		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	125	–	–	–	–	–	–	6	131
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	925	27	221	43	18	9	–	24	1,266
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	1,049	27	221	43	18	9	–	29	1,397

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank		DAILY	LIQUIDITY PLUS			3.60%			Daily	67,040	167			67,207
ABSA Bank (3433)		DAILY	MONEY MKT			3.25%			Daily	3,018	7			3,025
ABSA Bank (6707)		DAILY	MONEY MKT			3.30%			Daily	12,727	30			12,757
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			2.15%			Daily	654	1			655
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			2.15%			Daily	326	1			327
FNB		Daily	MONEY MRKT			2.15%			Daily	17,312	28			17,340
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	4,018	9			4,027
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	274	1			274
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	793	2			795
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	238	1			239
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	881	2			883
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	30,000	–	(32,208)		(2,208)
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY			3.30%			32 DAYS	–				–
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY			3.30%			32 DAYS	–				–
Nedbank		6 MTH	FIXED			3.75%			180 DAYS	–				–
Nedbank Treasury 166		32 DAY NOTICE	NOTICE CALL ACCOUNT			3.25%			32 DAYS	9,686	24			9,710
ABSA (5911)		12 MTH	FIXED			3.25%			365 DAYS	6,207	14			6,221
ABSA		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	112,712	294			113,006
ABSA		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	2,543	6			2,549
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	5,985	14			5,998
ABSA (DEVELOPERS CONTRI)		MONTHLY	LIQUIDITY PLUS			3.30%			Daily	13,863	32			13,895
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	125,561	532	(127,000)	195,714	194,807
Standard Bank Boxers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	–				–
Nedbank Treasury Dev Cont (162)		12 MTH	FIXED			5.10%			365 DAYS	25,076	0			25,076
Nedbank Treasury BBM Settlement		6 MONTHS	FIXED			5.10%			180 DAYS	26,734				26,734
Standard Bank Ballito Junction 087		12 mth	FIXED			5.38%			365 DAYS	14,540				14,540
Standard Bank Dev Contribution R25m		12 mth	FIXED			8.08%			365 DAYS	–				–
ABSA developers Contribution 2		12 mnth	FIXED			6.51%			365 DAYS	27,039				27,039
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	48,179	307			48,486
Investec Eskom Investment Account Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	40,712	128			40,840
Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,094	262			41,355
Nedbank Treasury Boxers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	23,000				23,000
ABSA developers Contribution 3		12 mnth	FIXED			4.93%			365 DAYS	–	–	–	32,000	32,000
Entities														
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									660,212	1,860	(159,208)	227,714	730,578

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	205,314	238,495	46,470	227,792	227,792	–		–
Local Government Equitable Share			185,879	219,085	46,470	219,085	219,085	–		
Municipal Systems Improvement			–	–						
Finance Management			1,800	1,800		1,800	1,800			
EPWP Incentive			1,465	1,465		1,465	1,465			
MIG Funded PMU Costs			1,900	1,875		1,875	1,875			
MIG Transfer To Ilembe	3		–	–				–		
Disaster Management Grant			–	–				–		
Neighbourhood Development Partnership			14,270	14,270		3,568	3,568	–		
Provincial Government:		–	14,180	12,064	–	6,319	6,319	–		–
Provincialisation of Libraries			5,427	5,427		5,427	5,427	–		
Museum Subsidy			214	214		214	214			
Community Library Service Grant			678	678		678	678	–		
Housing Accreditation	4		3,140	3,024				–		
Title Deeds Restoration			4,721	2,721				–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	219,494	250,559	46,470	234,111	234,111	–		–
Capital Transfers and Grants										
National Government:		–	76,634	75,659	11,717	59,139	59,139	–		–
Municipal Infrastructure Grant (MIG)			49,447	49,472	11,717	48,842	48,842	–		
Neighbourhood Development Partnership			21,187	21,187		5,297	5,297			
Electricity Demand Side Mangement Frant			–	–						
Intergrated National Electrification Programme			6,000	5,000		5,000	5,000			
Provincial Government:		–	5,116	5,116	–	5,000	5,000	–		–
Housing Accreditation			116	116				–		
Museum Subsidy			5,000	5,000		5,000	5,000			
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	81,750	80,775	11,717	64,139	64,139	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	301,244	331,334	58,187	298,250	298,250	–		–

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	206,208	239,389	46,698	224,163	224,163	–		–
Local Government Equitable Share			185,879	219,085	46,470	219,085	219,085	–		
Municipal Systems Improvement			–					–		
Finance Management			1,800	1,800	45	933	933	–		
EPWP Incentive			1,465	1,465	37	1,465	1,465	–		
MIG Funded PMU Costs			1,900	1,875		1,875	1,875	–		
Disaster Management Grant			894	894	147	805	805	–		
Neighbourhood Development Partnership			14,270	14,270				–		
Provincial Government:		–	14,180	12,249	474	9,962	9,962	–		–
Provincialisation of Libraries			5,427	5,427		5,427	5,427	–		
Museum Subsidy			214	214		214	214	–		
Community Library Service Grant			678	862	69	598	598	–		
Housing Accreditation			3,140	3,024	405	3,723	3,723	–		
Title Deeds Restoration			4,721	2,721				–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	561	7	7	7	–		–
IFA GRANT-Sports Facility				561	7	7	7	–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	220,388	252,199	47,180	234,133	234,133	–		–
Capital expenditure of Transfers and Grants										
National Government:		–	76,634	75,659	22,515	39,596	39,596	–		–
Municipal Infrastructure Grant (MIG)			49,447	49,472	22,515	34,596	34,596	–		
Neighbourhood Development Partnership			21,187	21,187				–		
Electricity Demand Side Mangement Frant			–					–		
Intergrated National Electrification Programme			6,000	5,000		5,000	5,000	–		
Provincial Government:		–	15,316	9,600	–	2,508	2,508	–		–
Housing Accreditation			116	116				–		
Musuem Subsidy			7,200	7,102		126	126			
Small Town Rehabilitation Grant				2,382		2,382	2,382			
Department of Trade & Industry			8,000	–				–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	13,568	11,167	673	7,247	7,247	–		–
Ballito Junction Road			6,000	–				–		
IFA Public Contribution				2,463	91	1,500	1,500			
KwaDukuza Mall Private Developer			7,568	8,703	582	5,747	5,747	–		
Total capital expenditure of Transfers and Grants		–	105,518	96,425	23,188	49,351	49,351	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	325,906	348,624	70,367	283,483	283,483	–		–

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2020/21				
R thousands		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		894	147	805	89	9.9%
Local Government Equitable Share					–	
Municipal Systems Improvement					–	
Finance Management					–	
EPWP Incentive					–	
MIG Funded PMU Costs					–	
MIG Transfer To Ilembe					–	
Disaster Management Grant		894	147	805	89	9.9%
Provincial Government:		11,934	405	3,907	8,027	67.3%
Provincialisation of Libraries					–	
Community Library Service Grant		184		184	–	
Housing Accreditation		11,750	405	3,723	8,027	68.3%
Title Deeds Restoration					–	
Other transfers and grants [insert description]					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		12,828	552	4,712	8,116	63.3%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Municipal Infrastructure Grant (MIG)					–	
					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		4,484	–	2,508	1,976	44.1%
Musuem Subsidy		2,102		126	1,976	94.0%
Small Town Rehabilitation		2,382		2,382	–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		4,484	–	2,508	1,976	44.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17,312	552	7,220	10,092	58.3%

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			17,363	17,158	1,241	11,725	12,397	(672)	-5%	17,158
Pension and UIF Contributions								–		–
Medical Aid Contributions								–		–
Motor Vehicle Allowance			5,481	5,417	413	3,690	3,894	(204)	-5%	5,417
Cellphone Allowance			2,514	2,485	189	1,727	1,806	(79)	-4%	2,485
Housing Allowances								–		–
Other benefits and allowances								–		–
Sub Total - Councillors		–	25,358	25,060	1,843	17,141	18,096	(955)	-5%	25,060
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			10,948	10,948	774	7,540	7,974	(434)	-5%	10,948
Pension and UIF Contributions			1,409	1,617	114	1,028	1,124	(96)	-9%	1,617
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus			1,100	1,100	–	–	440	(440)	-100%	1,100
Motor Vehicle Allowance			1,534	1,534	119	1,103	1,133	(30)	-3%	1,534
Cellphone Allowance			133	133	10	94	98	(4)	-4%	133
Housing Allowances							–	–		–
Other benefits and allowances			19	1	0	1	1	(0)	-23%	1
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		–	15,144	15,334	1,018	9,766	10,769	(1,003)	-9%	15,334
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			252,874	250,595	19,226	175,886	182,429	(6,544)	-4%	250,595
Pension and UIF Contributions			49,686	50,470	4,157	34,314	36,030	(1,715)	-5%	50,470
Medical Aid Contributions			23,213	23,350	1,911	16,583	16,992	(410)	-2%	23,350
Overtime			50,540	49,521	2,952	34,705	36,840	(2,134)	-6%	49,521
Performance Bonus			22,469	22,763	1,435	14,161	15,932	(1,771)	-11%	22,763
Motor Vehicle Allowance			17,699	17,569	1,172	10,423	11,881	(1,458)	-12%	17,569
Cellphone Allowance			1,324	1,370	89	794	919	(125)	-14%	1,370
Housing Allowances			1,037	1,142	91	797	827	(30)	-4%	1,142
Other benefits and allowances			15,460	14,872	1,133	10,324	10,788	(464)	-4%	14,872
Payments in lieu of leave			9,921	10,213	321	6,434	7,556	(1,123)	-15%	10,213
Long service awards			12,000	11,300	–	–	4,520	(4,520)	-100%	11,300
Post-retirement benefit obligations	2		3,626	3,626	273	2,438	2,580	(142)	-5%	3,626
Sub Total - Other Municipal Staff		–	459,849	456,791	32,760	306,859	327,293	(20,434)	-6%	456,791
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	500,350	497,184	35,621	333,767	356,159	(22,392)	-6%	497,184
			#DIV/0!	#DIV/0!						#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		

Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	500,350	497,184	35,621	333,767	356,159	(22,392)	-6%	497,184
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	474,992	472,125	33,777	316,625	338,062	(21,437)	-6%	472,125

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source																
Property rates		21,255	37,123	41,874	55,645	47,138	48,796	47,017	42,253	51,521			98,668	491,290	519,891	541,503
Service charges - electricity revenue		87,130	85,073	62,736	80,484	79,680	99,557	85,483	77,047	77,963			142,523	877,675	922,913	968,136
Service charges - water revenue		–	–	–	–	–	–	–	–	–			–			
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–			–			
Service charges - refuse		5,218	5,807	5,959	6,895	6,481	6,504	6,668	5,723	6,933			2,640	58,827	62,356	66,098
Rental of facilities and equipment		184	294	145	358	272	327	268	524	443			2,164	4,979	4,602	4,969
Interest earned - external investments		40	3,172	1,527	1,304	1,402	1,334	1,713	4,482	1,254			17,616	33,845	43,825	47,928
Interest earned - outstanding debtors													–			
Dividends received		–	–	–	–	–	–	–	–	–			–			
Fines, penalties and forfeits		30	34	43	95	211	43	126	39	93			3,096	3,810	3,810	3,811
Licences and permits		–	27	24	9	45	14	25	12	12			399	566	349	361
Agency services		1,134	765	1,400	565	537	2,341	309	995	842			5,770	14,657	15,536	15,069
Transfers and Subsidies - Operational		85,553	2,167	6,105	–	875	88,970	2	439	46,470			19,979	250,559	231,846	241,010
Other revenue		932	1,357	3,090	2,609	4,667	4,828	2,302	1,067	3,582			214,157	238,591	244,139	244,803
Cash Receipts by Source		201,475	135,819	122,902	147,964	141,308	252,713	143,913	132,581	189,112	–	–	507,013	1,974,800	2,049,269	2,133,708
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7,100	1,500	10,000	–	8,500	20,000	–	–	11,717			21,958	80,775	69,263	68,107
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													–			
Proceeds on Disposal of Fixed and Intangible Assets													–			
Short term loans													–			
Borrowing long term/refinancing													15,000	15,000	80,000	42,000
Increase (decrease) in consumer deposits		27	(55)	75	(38)	165	(80)	243	350	46			804	1,536	1,536	1,536
Decrease (increase) in non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		208,602	137,264	132,977	147,926	149,973	272,633	144,156	132,930	200,875	–	–	544,775	2,072,111	2,200,068	2,245,352
Cash Payments by Type													–			
Employee related costs		29,037	34,586	34,340	33,778	38,675	39,553	38,719	34,160	33,777			153,390	470,016	509,395	545,311
Remuneration of councillors		2,164	1,898	1,634	1,910	1,971	1,951	1,924	1,844	1,843			7,918	25,060	28,566	31,137
Interest paid		–	–	551	–	–	9,741	–	–	350			10,360	21,002	36,330	38,265
Bulk purchases - Electricity		4	91,426	79,775	56,065	56,593	55,778	61,688	57,543	45,758			257,223	761,854	817,928	842,501
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–			–			
Other materials		–	–	–	–	–	–	–	–	–			–			
Contracted services		–	–	–	–	–	–	–	–	–			–			
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–			–			
Grants and subsidies paid - other		23	184	449	219	527	495	326	245	587			2,926	5,980	6,294	7,244
General expenses		1,770	13,772	17,515	22,705	29,153	34,187	19,543	59,733	28,417			37,303	264,098	241,581	244,885
Cash Payments by Type		32,998	141,867	134,264	114,677	126,918	141,706	122,199	153,526	110,733	–	–	469,121	1,546,010	1,640,094	1,709,343
Other Cash Flows/Payments by Type																
Capital assets		1,825	22,380	10,730	6,431	9,336	11,390	2,552	8,699	16,594			127,217	217,153	270,198	220,801
Repayment of borrowing		–	–	1,042	–	–	4,164	–	–	1,391			5,215	11,812	12,696	15,236
Other Cash Flows/Payments		8,176	15,486	12,260	4,375	5,921	(3,430)	2,469	103,208	3,433			(10,169)	141,749	155,015	162,682
Total Cash Payments by Type		42,999	179,733	158,316	125,483	142,176	153,830	127,221	265,432	132,151	–	–	591,383	1,918,725	2,078,004	2,108,042
NET INCREASE/(DECREASE) IN CASH HELD		165,603	(42,469)	(25,339)	22,443	7,797	118,803	16,935	(132,502)	68,724	–	–	(46,608)	153,386	122,064	137,310
Cash/cash equivalents at the month/year beginning:		781,945	947,546	905,079	879,740	902,183	909,980	1,028,783	1,045,718	913,216	981,940	981,940	981,940	781,945	935,332	1,057,396
Cash/cash equivalents at the month/year end:		947,548	905,079	879,740	902,183	909,980	1,028,783	1,045,718	913,216	981,940	981,940	981,940	935,332	935,332	1,057,396	1,194,706

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue								–		
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies								–		
Other revenue								–		
Gains								–		
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Debt impairment								–		
Depreciation & asset impairment								–		
Finance charges								–		
Bulk purchases								–		
Other materials								–		
Contracted services								–		
Transfers and subsidies								–		
Other expenditure								–		
Losses								–		
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Taxation								–		
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–		–

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		13,591	2,326	2,326	2,326	2,326	–		1%
August		18,550	21,873	21,873	24,199	24,199	(0)	0.0%	8%
September		42,975	9,895	9,895	34,094	34,094	(0)	0.0%	12%
October		30,076	6,086	6,086	40,180	40,180	(0)	0.0%	14%
November		28,197	8,983	8,983	49,163	49,163	(0)	0.0%	17%
December		28,788	10,524	10,524	59,687	59,687	(0)	0.0%	20%
January		31,119	2,949	2,949	62,636	62,636	(0)	0.0%	21%
February		27,659	10,817	9,535	72,170	73,453	1,282	1.7%	24%
March		26,021	26,079	14,588	86,758	99,532	12,774	12.8%	29%
April		20,134	26,638			126,169	–		
May		17,110	42,167			168,336	–		
June		11,163	67,479			235,815	–		
Total Capital expenditure	–	295,382	235,815	86,758					

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	120,236	73,182	6,169	31,984	38,089	6,105	16.0%	73,182
Roads Infrastructure		–	48,041	37,156	5,653	20,610	21,731	1,121	5.2%	37,156
Roads			39,647	28,642	3,957	16,180	15,705	(475)	-3.0%	28,642
Road Structures			2,004	2,125	441	838	797	(41)	-5.2%	2,125
Road Furniture			6,389	6,389	1,254	3,592	5,229	1,637	31.3%	6,389
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	68,896	36,026	516	11,374	16,358	4,984	30.5%	36,026
Power Plants				–				–		–
HV Substations			47,000	15,000		2,015	6,015	4,000	66.5%	15,000
HV Switching Station				–				–		–
HV Transmission Conductors				–				–		–
MV Substations				–				–		–
MV Switching Stations				–				–		–
MV Networks			16,678	16,678	516	5,011	5,996	984	16.4%	16,678
LV Networks			5,217	4,348		4,348	4,348	–		4,348
Capital Spares				–				–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
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		–	2,200	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations			2,200	–		–		–		
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		–	1,100	–	–	–	–	–		–
Data Centres			1,100	–				–		

Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	–	43,503	34,362	1,605	11,244	14,895	3,651	24.5%	34,362
Community Facilities	–	33,228	25,520	1,554	9,197	11,566	2,369	20.5%	25,520
Halls		4,460	6,391	266	4,585	4,819	234	4.9%	6,391
Centres			–				–		–
Crèches		3,300	1,955	631	686	55	(631)	-1140.5%	1,955
Clinics/Care Centres			–				–		–
Fire/Ambulance Stations			–				–		–
Testing Stations			–				–		–
Museums		10,000	7,102		109	2,109	2,000	94.8%	7,102
Galleries			–				–		–
Theatres			–				–		–
Libraries			–				–		–
Cemeteries/Crematoria		7,660	2,294		1,471	2,294	823	35.9%	2,294
Police			–				–		–
Purls			–				–		–
Public Open Space			–				–		–
Nature Reserves			–				–		–
Public Ablution Facilities		900	870		628	628	–		870
Markets			–				–		–
Stalls			–				–		–
Abattoirs			–				–		–
Airports			–				–		–
Taxi Ranks/Bus Terminals		6,908	6,908	657	1,717	1,661	(57)	-3.4%	6,908
Capital Spares			–				–		–
Sport and Recreation Facilities	–	10,275	8,842	51	2,048	3,330	1,282	38.5%	8,842
Indoor Facilities		2,000	3,067		558	1,058	500	47.3%	3,067
Outdoor Facilities		8,275	5,775	51	1,490	2,272	782	34.4%	5,775
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	–	16,800	17,047	–	127	127	–		17,047
Operational Buildings	–	16,800	17,047	–	127	127	–		17,047
Municipal Offices		16,800	17,047		127	127	–		17,047
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	–	21,535	21,967	–	–	1,000	1,000	100.0%	21,967
Servitudes							–		
Licences and Rights	–	21,535	21,967	–	–	1,000	1,000	100.0%	21,967
Water Rights							–		
Effluent Licenses							–		

Solid Waste Licenses								–		
Computer Software and Applications			21,535	21,967			1,000	1,000	100.0%	21,967
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	3,200	4,300	401	714	314	(401)	-127.7%	4,300
Computer Equipment			3,200	4,300	401	714	314	(401)	-127.7%	4,300
Furniture and Office Equipment		–	1,906	2,356	92	671	935	264	28.3%	2,356
Furniture and Office Equipment			1,906	2,356	92	671	935	264	28.3%	2,356
Machinery and Equipment		–	6,406	5,609	–	1,634	2,244	610	27.2%	5,609
Machinery and Equipment			6,406	5,609		1,634	2,244	610	27.2%	5,609
Transport Assets		–	22,696	8,932	(1,992)	4,152	7,560	3,408	45.1%	8,932
Transport Assets			22,696	8,932	(1,992)	4,152	7,560	3,408	45.1%	8,932
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	236,282	167,755	6,274	50,527	65,165	14,637	22.5%	167,755

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	22,252	35,955	6,286	16,481	14,785	(1,697)	-11.5%	35,955
Roads Infrastructure		–	13,783	27,485	6,250	14,215	11,146	(3,069)	-27.5%	27,485
Roads			13,783	27,485	6,250	14,215	11,146	(3,069)	-27.5%	27,485
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	8,469	8,469	37	2,266	3,638	1,372	37.7%	8,469
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors			6,469	6,469		2,230	3,138	909	29.0%	6,469
MV Substations								–		
MV Switching Stations								–		
MV Networks			2,000	2,000	37	37	500	463	92.7%	2,000
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
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								–		
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	–	11,303	13,036	805	9,064	8,259	(805)	-9.7%	13,036
Community Facilities	–	7,403	9,810	763	7,522	6,759	(763)	-11.3%	9,810
Halls		893	893		829	829	–		893
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria		350	350		350	350	–		350
Police			–				–		
Purls			–				–		
Public Open Space		6,000	8,382	692	6,272	5,579	(692)	-12.4%	8,382
Nature Reserves			–				–		
Public Ablution Facilities		160	185	71	71		(71)	#DIV/0!	185
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	3,900	3,226	41	1,542	1,501	(41)	-2.7%	3,226
Indoor Facilities		1,000	104		104	104	–		104
Outdoor Facilities		2,900	3,122	41	1,438	1,396	(41)	-2.9%	3,122
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	–	322	322	–	180	180	–		322
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices							–		
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	322	322	–	180	180	–		322
Staff Housing							–		
Social Housing		322	322		180	180	–		322
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								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	33,878	49,313	7,091	25,726	23,224	(2,502)	-10.8%	49,313

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	38,157	38,470	4,228	23,190	23,313	124	0.5%	38,470
Roads Infrastructure		–	8,897	9,159	1,458	5,226	5,067	(159)	-3.1%	9,159
Roads			4,683	5,545	1,257	3,555	2,967	(587)	-19.8%	5,545
Road Structures				–			–	–		
Road Furniture			4,214	3,614	201	1,671	2,099	428	20.4%	3,614
Capital Spares							–	–		
Storm water Infrastructure		–	3,000	4,500	217	2,342	2,951	609	20.6%	4,500
Drainage Collection			3,000	4,500	217	2,342	2,951	609	20.6%	4,500
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	26,230	24,780	2,553	15,621	15,287	(334)	-2.2%	24,780
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations			2,184	2,334	60	684	1,039	355	34.1%	2,334
MV Switching Stations				–			–	–		
MV Networks			24,047	22,447	2,493	14,937	14,248	(689)	-4.8%	22,447
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
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		–	30	30	–	–	9	9	100.0%	30
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities			30	30			9	9	100.0%	30
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	–	1,259	1,200	122	496	604	107	17.8%	1,200
Community Facilities	–	959	900	93	428	487	60	12.2%	900
Halls		950	900	93	428	487	60	12.2%	900
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums		9					–		
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	–	300	300	29	69	117	48	41.1%	300
Indoor Facilities							–		
Outdoor Facilities		300	300	29	69	117	48	41.1%	300
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	–	2,395	2,719	138	943	1,369	426	31.1%	2,719
Operational Buildings	–	2,395	2,719	138	943	1,369	426	31.1%	2,719
Municipal Offices		2,389	2,719	138	943	1,369	426	31.1%	2,719
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards		6					–		
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		–	320	270	10	100	125	25	20.2%	270
Computer Equipment			320	270	10	100	125	25	20.2%	270
Furniture and Office Equipment		–	39	20	–	9	12	4	31.0%	20
Furniture and Office Equipment			39	20	–	9	12	4	31.0%	20
Machinery and Equipment		–	2,505	3,342	71	1,178	1,725	548	31.7%	3,342
Machinery and Equipment			2,505	3,342	71	1,178	1,725	548	31.7%	3,342
Transport Assets		–	9,902	11,414	924	5,734	6,377	643	10.1%	11,414
Transport Assets			9,902	11,414	924	5,734	6,377	643	10.1%	11,414
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	54,578	57,435	5,493	31,650	33,527	1,877	5.6%	57,435

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	64,709	59,709	4,796	39,606	41,285	1,680	4.1%	59,709
Roads Infrastructure		–	32,502	30,502	2,245	21,469	21,759	289	1.3%	30,502
Roads			32,502	30,502	2,245	21,469	21,759	289	1.3%	30,502
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	4,799	3,799	86	86	1,076	990	92.0%	3,799
Drainage Collection			4,799	3,799	86	86	1,076	990	92.0%	3,799
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	27,082	25,082	2,374	17,960	18,358	398	2.2%	25,082
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations			27,082	25,082	2,374	17,960	18,358	398	2.2%	25,082
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
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		–	326	326	90	90	92	2	2.2%	326
Landfill Sites			326	326	90	90	92	2	2.2%	326
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	–	15,048	13,095	622	11,360	11,176	(183)	-1.6%	13,095
Community Facilities	–	13,368	12,368	561	10,733	10,897	164	1.5%	12,368
Halls							–		
Centres		9,264	8,564	173	7,577	7,878	301	3.8%	8,564
Crèches						–	–		
Clinics/Care Centres						–	–		
Fire/Ambulance Stations						–	–		
Testing Stations						–	–		
Museums		2,394	2,194	90	2,035	2,025	(10)	-0.5%	2,194
Galleries						–	–		
Theatres						–	–		
Libraries		770	720	(50)	720	720	–		720
Cemeteries/Crematoria		640	590	191	191	167	(24)	-14.1%	590
Police		70	70			20	20	100.0%	70
Purls		146	146	93	146	62	(83)	-133.7%	146
Public Open Space		76	76	64	64	22	(42)	-196.6%	76
Nature Reserves						–	–		
Public Ablution Facilities		8	8			2	2	100.0%	8
Markets						–	–		
Stalls						–	–		
Abattoirs						–	–		
Airports						–	–		
Taxi Ranks/Bus Terminals						–	–		
Capital Spares							–		
Sport and Recreation Facilities	–	1,680	726	61	627	280	(347)	-124.1%	726
Indoor Facilities							–		
Outdoor Facilities		1,680	726	61	627	280	(347)	-124.1%	726
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	–	2,424	2,583	193	2,012	1,968	(44)	-2.2%	2,583
Operational Buildings	–	1,903	2,061	235	1,491	1,447	(44)	-3.0%	2,061
Municipal Offices		1,903	2,061	235	1,491	1,447	(44)	-3.0%	2,061
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	522	522	(43)	522	522	–		522
Staff Housing							–		
Social Housing		522	522	(43)	522	522	–		522
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets	–	2,847	2,847	136	1,224	1,568	344	21.9%	2,847
Servitudes							–		
Licences and Rights	–	2,847	2,847	136	1,224	1,568	344	21.9%	2,847
Water Rights							–		
Effluent Licenses							–		

Solid Waste Licenses								–		
Computer Software and Applications			2,847	2,847	136	1,224	1,568	344	21.9%	2,847
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	1,252	1,155	64	710	780	70	8.9%	1,155
Computer Equipment			1,252	1,155	64	710	780	70	8.9%	1,155
Furniture and Office Equipment		–	1,304	1,204	138	521	602	81	13.5%	1,204
Furniture and Office Equipment			1,304	1,204	138	521	602	81	13.5%	1,204
Machinery and Equipment		–	2,864	3,356	445	1,942	2,130	188	8.8%	3,356
Machinery and Equipment			2,864	3,356	445	1,942	2,130	188	8.8%	3,356
Transport Assets		–	4,728	4,228	264	2,545	2,703	158	5.9%	4,228
Transport Assets			4,728	4,228	264	2,545	2,703	158	5.9%	4,228
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	95,176	88,176	6,658	59,920	62,215	2,294	3.7%	88,176

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	20,045	15,424	887	8,847	9,820	974	9.9%	15,424
Roads Infrastructure		–	13,545	12,424	887	8,847	9,320	474	5.1%	12,424
Roads			13,545	12,424	887	8,847	9,320	474	5.1%	12,424
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	6,500	3,000	–	–	500	500	100.0%	3,000
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations			6,500	3,000			500	500	100.0%	3,000
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
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								–		
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		–	2,578	2,223	15	1,249	1,234	(15)	-1.2%	2,223
Community Facilities		–	50	115	–	6	6	–		115
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations										

Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space			50	115		6	6	–		115
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	2,528	2,108	15	1,243	1,228	(15)	-1.2%	2,108
Indoor Facilities								–		
Outdoor Facilities			2,528	2,108	15	1,243	1,228	(15)	-1.2%	2,108
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		–	2,600	1,100	321	410	89	(321)	-361.6%	1,100
Operational Buildings		–	2,600	1,100	321	410	89	(321)	-361.6%	1,100
Municipal Offices			2,600	1,100	321	410	89	(321)	-361.6%	1,100
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								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on upgrading of existing assets	1	–	25,223	18,747	1,223	10,505	11,143	638	5.7%	18,747

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2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,342	7,232	3,268	2,676	2,284	1,343	4,385	14,270	74,801	24,959		
Receivables from Non-exchange Transactions - Property Rates	1400	24,236	12,692	8,331	6,901	5,864	5,901	23,137	76,559	163,621	118,363		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600	3,003	1,314	1,029	856	791	670	2,952	10,331	20,945	15,600		
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	25	23	23	23	22	1,933	72	2,150	2,071		
Interest on Arrear Debtor Accounts	1810	495	413	365	336	321	280	10,365	6,734	19,309	18,036		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	732	202	178	220	213	128	24,547	14,052	40,271	39,159		
Total By Income Source	2000	67,839	21,876	13,194	11,012	9,495	8,345	67,319	122,017	321,097	218,188	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	578	486	55	93	52	51	545	1,511	3,371	2,252		
Commercial	2300	26,377	5,142	3,322	2,537	2,056	1,493	29,508	6,851	77,285	42,444		
Households	2400	40,883	16,248	9,817	8,382	7,387	6,801	37,266	113,656	240,440	173,492		
Other	2500									-	-		
Total By Customer Group	2600	67,839	21,876	13,194	11,012	9,495	8,345	67,319	122,017	321,097	218,188	-	-

- The above table reflects the consumer and sundry debtors as at end March 2021 as contained on the financial system. A further analysis of the above follows hereunder:

Consumer Debtors

The financial report for the month ending 31 March 2021 is tabled for the information of the committee.							
Consumer Debtors							
Rates & Service Debtors							
	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	16166	169,221,740	23,872,072	12,559,266	8,100,445	6,820,916.36	117,869,041.57
Electricity	5617	59,133,813	33,312,679	6,063,172.50	2,639,570.24	2,068,492.77	15,049,898.66
Refuse	9893	17,871,391	2,570,833	1,131,819.29	886,801.21	732,862.98	12,549,074.63
Interest/Collection/Sundries/VAT		1,646,394	-7,395,644	(478,877.38)	(161,230.00)	(2,052,331.71)	11,734,477.12
		247,873,338	52,359,939	19,275,380	11,465,586	7,569,940	157,202,492
		247,873,338.25	52,359,939.29	19,275,380.24	11,465,586.34	7,569,940.40	157,202,491.98
		100%	21%	8%	5%	3%	63%

Consumer debtors amounted to R 247,873,338 as at the end of March 2021. This indicates an increase of R 7 061 179 from March 2020 in which the debt was R 240 812 159 reflecting an approximate 2, 9% increase from the previous year. The debt grew by R 4 289 669 from March 2019 financial year in which the debt was R 245 101 828, further reflecting a 1.75% increase in debt within 2 financial years.

The majority of the debt under this category is over 120. The effect of the lockdown and the loss of income faced by the consumers since March 2020 has resulted in a huge rise in debt in the over 120 category.

With the current economic uncertainty that the country is facing it is unlikely for the consumer debt to see the significant decrease within the next financial year.

The financial report for the month ending 31 March 2020 is tabled for the information of the committee.							
Consumer Debtors							
Rates & Service Debtors							
	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	147,303,521	23,195,433	10,604,134	7,641,326	7,145,896.56	98,716,730.68
Electricity	11886	61,199,918	34,078,085	5,748,389.54	2,650,120.80	2,168,234.57	16,555,088.37
Refuse	29285	17,808,000	2,633,354	1,227,661.37	768,202.86	653,015.23	12,525,767.12
Interest/Collection/Sundries/VAT		14,500,720	-143,040	(489,812.03)	692,846.28	856,742.98	13,583,982.52
		240,812,159	59,763,832	17,090,373	11,752,496	10,823,889	141,381,569
		-	-	-	-	-	-
		240,812,159.24	59,763,832.28	17,090,373.20	11,752,495.73	10,823,889.34	141,381,568.69
		100%	25%	7%	5%	4%	59%

The financial report for the month ending 31 March 2019 is tabled for the information of the committee.							
Consumer Debtors							
Rates & Service Debtors							
	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	141,705,046	19,014,005.60	9,542,466.39	8,107,769.61	7,538,948.74	97,501,856.06
Electricity	11886	75,378,170	46,030,985.36	6,695,626.26	2,732,449.36	2,212,130.94	17,706,977.81
Refuse	29285	16,862,461	2,579,220.81	1,398,459.60	755,362.99	705,728.00	11,423,689.25
Interest/Collection/Sundries/VAT		11,156,151	(464,232.54)	439,704.55	515,646.78	321,550.51	10,343,481.99
		245,101,828.07	67,159,979.23	18,076,256.80	12,111,228.74	10,778,358.19	136,976,005.11
		-	-	-	-	-	-
		245,101,828.07	67,159,979.23	18,076,256.80	12,111,228.74	10,778,358.19	136,976,005.11
		100%	27%	7%	5%	4%	56%

The following are measures to be put in place to reduce the outstanding debt:

- The council had approved an implementation of the COVID 19 debt relief scheme from 1st July 2020 to 17 June 2021, which aim to assist debtors who are in areas to settle their capital debt in full or in instalments so that they can qualify with for the write off of outstanding admin charges and accumulating interest until 17 June 2021.
- Debtors should be handed over to the debt collection panel of attorneys.
- Council has appointed a service provider to undertake the disconnections with an aim of speeding up the debt recovery.
- Continuous 40% partial blocking of debtors that utilize the prepaid electricity meters.

Sundry Debtors

Sundry debtors amounts to R 36 497 550 with the majority in the 120 days and over category. In comparison with the sundry debt balance as at March 2020 the debt reflects a R 679k increase.

SUNDRY DEBTORS AGE ANALYSIS REPORT						
31 March 2021						
By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	8,560,986.84	-	101,193.97	96,149.23	98,967.56	8,264,676.08
Electricity	99,484.24	-	1,928.72	962.15	927.10	95,666.27
Other	27,837,079.66	-	317,600.84	181,835.60	43,022.62	27,294,620.60
	36,497,550.74	-	420,723.53	278,946.98	142,917.28	35,654,962.95

SUNDRY DEBTORS AGE ANALYSIS REPORT						
31-Mar-20						
By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	7,874,559.15	-	106,238.47	100,861.09	1,396,856.06	6,270,603.53
Electricity	243,147.84	-	-21,809.65	-540.67	195,715.51	69,782.65
Other	27,700,445.51	-	110,455.94	52,682.11	42,774.39	27,494,533.07
	35,818,152.50	-	194,884.76	153,002.53	1,635,345.96	33,834,919.25

There is currently non-alignment between the financial system and the manual ageing of consumer and sundry debtors. The system reflects R 321,096m as outstanding debtors while information reported manually is R 284,370m showing a variance of R 36,726m.

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2.2 CREDITORS ANALYSIS

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
R thousands		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	125	–	–	–	–	–	–	6	131	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	925	27	221	43	18	9	–	24	1,266	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	1,049	27	221	43	18	9	–	29	1,397	–

The above table represents the creditor's age analysis as at 31st March 2021.

As at end of the third quarter there were R 1,397m outstanding payments reflecting on the financial system. There is non-alignment between the trial balance and the creditors ageing report. The creditors on the trial balance under the current liabilities are inclusive of various liabilities which includes accruals, the system does not age these under current creditors.

The ageing attached reflects what we confirm to be outstanding at the end of the third quarter. All payments where orders are created on the system are featured on the creditors ageing. The municipality makes an extra effort to ensure that creditors are paid within 30 days as per MFMA.

2.3 INVESTMENT PORTFOLIO ANALYSIS

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank		DAILY	LIQUIDITY PLUS			3.60%			Daily	67,040	167			67,207
ABSA Bank (3433)		DAILY	MONEY MKT			3.25%			Daily	3,018	7			3,025
ABSA Bank (6707)		DAILY	MONEY MKT			3.30%			Daily	12,727	30			12,757
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			2.15%			Daily	654	1			655
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			2.15%			Daily	326	1			327
FNB		Daily	MONEY MRKT			2.15%			Daily	17,312	28			17,340
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	4,018	9			4,027
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	274	1			274
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	793	2			795
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	238	1			239
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	881	2			883
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	30,000	–	(32,208)		(2,208)
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY			3.30%			32 DAYS	–				–
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY			3.30%			32 DAYS	–				–
Nedbank		6 MTH	FIXED			3.75%			180 DAYS	–				–
Nedbank Treasury 166		32 DAY NOTICE	NOTICE CALL ACCOUNT			3.25%			32 DAYS	9,686	24			9,710
ABSA (5911)		12 MTH	FIXED			3.25%			365 DAYS	6,207	14			6,221
ABSA		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	112,712	294			113,006
ABSA		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	2,543	6			2,549
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	5,985	14			5,998
ABSA (DEVELOPERS CONTRI)		MONTHLY	LIQUIDITY PLUS			3.30%			Daily	13,863	32			13,895
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	125,561	532	(127,000)	195,714	194,807
Standard Bank Boxers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	–				–
Nedbank Traesury Dev Cont (162)		12 MTH	FIXED			5.10%			365 DAYS	25,076	0			25,076
Nedbank Treasury BBM Settlement		6 MONTHS	FIXED			5.10%			180 DAYS	26,734				26,734
Standard Bank Ballito Junction 087		12 mth	FIXED			5.38%			365 DAYS	14,540				14,540
Standard Bank Dev Contribution R25m		12 mth	FIXED			8.08%			365 DAYS	–				–
ABSA developers Contribution 2		12 mnth	FIXED			6.51%			365 DAYS	27,039				27,039
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	48,179	307			48,486
Investec Eskom Investment Account Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	40,712	128			40,840
Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,094	262			41,355
Nedbank Treasury Boxers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	23,000				23,000
ABSA developers Contribution 3		12 mnth	FIXED			4.93%			365 DAYS	–	–	–	32,000	32,000
TOTAL INVESTMENTS AND INTEREST	2									660,212	1,860	(159,208)	227,714	730,578

The table above provides an analysis of the investments held by KwaDukuza Municipality.

- As it can be noted by the above, we do not have any entities and hence no investments to be recognised on their behalf.

- As at 31st of March 2021, the municipality had R 730,578m Investment portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.
- With the capital expenditure being lower than projected, the Investments held are higher than initially anticipated.
- R 152,402m in the table above relates to investments that are over 3 months.

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2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	205,314	238,495	46,470	227,792	227,792	-		238,495
Local Government Equitable Share			185,879	219,085	46,470	219,085	219,085	-		219,085
Municipal Systems Improvement			-	-						-
Finance Management			1,800	1,800		1,800	1,800			1,800
EPWP Incentive			1,465	1,465		1,465	1,465			1,465
MIG Funded PMU Costs			1,900	1,875		1,875	1,875			1,875
MIG Transfer To Ilembe	3		-	-				-		-
Disaster Management Grant			-	-				-		-
Neighbourhood Development Partnership			14,270	14,270		3,568	3,568	-		14,270
Provincial Government:		-	14,180	12,064	-	6,319	6,319	-		12,064
Provincialisation of Libraries			5,427	5,427		5,427	5,427	-		5,427
Museum Subsidy			214	214		214	214			214
Community Library Service Grant			678	678		678	678	-		678
Housing Accreditation	4		3,140	3,024				-		3,024
Title Deeds Restoration			4,721	2,721				-		2,721
Other transfers and grants [insert description]								-		
Total Operating Transfers and Grants	5	-	219,494	250,559	46,470	234,111	234,111	-		250,559
Capital Transfers and Grants										
National Government:		-	76,634	75,659	11,717	59,139	59,139	-		75,029
Municipal Infrastructure Grant (MIG)			49,447	49,472	11,717	48,842	48,842	-		48,842
Neighbourhood Development Partnership			21,187	21,187		5,297	5,297			21,187
Electricity Demand Side Mangement Frant			-	-						-
Intergrated National Electrification Programme			6,000	5,000		5,000	5,000			5,000
Provincial Government:		-	5,116	5,116	-	5,000	5,000	-		5,116
Housing Accreditation			116	116				-		116
Museum Subsidy			5,000	5,000		5,000	5,000			5,000
Total Capital Transfers and Grants	5	-	81,750	80,775	11,717	64,139	64,139	-		80,145
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	301,244	331,334	58,187	298,250	298,250	-		330,704

Table SC6 reflects that the municipality anticipates receiving R 331,334mil as income during in the 2020/21 financial year. To date the municipality has received R 298,250mil as at the end of March 2021.

The Municipality is yet to receive the full allocation for the Housing Accreditation Grant. To date only a R1, 050m has been received. Also to note, the Adjusted DORA which came into effect after the Adjustments Budget was to be tabled to Council, reflected R630k decrease in the Municipal Infrastructure Capital Grant allocation.

This reduced grant allocation will be considered in terms of S28 of the MFMA at the next Council meeting to be held at the end of April 2021.

Table SC 7(1) below, reflects the grant expenditure as at the end of March 2021. No expenditure reflected on the NDPG operational or Capital grant allocations with NDPG grant receipts of R8, 864m. The EPWP and MIG PMU Operational grant allocations have been fully spent at the end of the third quarter. Of the R894k Disaster Management rollover grant, R88k remains unspent.

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		–	206,208	239,389	46,698	224,163	224,163	–	
Local Government Equitable Share			185,879	219,085	46,470	219,085	219,085	–	
Municipal Systems Improvement			–					–	
Finance Management			1,800	1,800	45	933	933	–	
EPWP Incentive			1,465	1,465	37	1,465	1,465	–	
MIG Funded PMU Costs			1,900	1,875		1,875	1,875	–	
Disaster Management Grant			894	894	147	805	805	–	
Neighbourhood Development Partnership			14,270	14,270				–	
Provincial Government:		–	14,180	12,249	474	9,962	9,962	–	
Provincialisation of Libraries			5,427	5,427		5,427	5,427	–	
Museum Subsidy			214	214		214	214	–	
Community Library Service Grant			678	862	69	598	598	–	
Housing Accreditation			3,140	3,024	405	3,723	3,723	–	
Title Deeds Restoration			4,721	2,721				–	
District Municipality:		–	–	–	–	–	–	–	
								–	
[insert description]								–	
Other grant providers:		–	–	561	7	7	7	–	
IFA GRANT-Sports Facility				561	7	7	7	–	
[insert description]								–	
Total operating expenditure of Transfers and Grants:		–	220,388	252,199	47,180	234,133	234,133	–	
Capital expenditure of Transfers and Grants									
National Government:		–	76,634	75,659	22,515	39,596	39,596	–	
Municipal Infrastructure Grant (MIG)			49,447	49,472	22,515	34,596	34,596	–	
Neighbourhood Development Partnership			21,187	21,187				–	
Electricity Demand Side Mangement Frant			–					–	
Intergrated National Electrification Programme			6,000	5,000		5,000	5,000	–	
Provincial Government:		–	15,316	9,600	–	2,508	2,508	–	
Housing Accreditation			116	116				–	
Musuem Subsidy			7,200	7,102		126	126		
Small Town Rehabilitation Grant				2,382		2,382	2,382		
Department of Trade & Industry			8,000	–				–	
District Municipality:		–	–	–	–	–	–	–	
								–	
								–	
Other grant providers:		–	13,568	11,167	673	7,247	7,247	–	
Ballito Junction Road			6,000	–				–	
IFA Public Contribution				2,463	91	1,500	1,500		
KwaDukuza Mall Private Developer			7,568	8,703	582	5,747	5,747	–	
Total capital expenditure of Transfers and Grants		–	105,518	96,425	23,188	49,351	49,351	–	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	325,906	348,624	70,367	283,483	283,483	–	

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2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			17,363	17,158	1,241	11,725	12,397	(672)	-5%	17,158
Pension and UIF Contributions								–		–
Medical Aid Contributions								–		–
Motor Vehicle Allowance			5,481	5,417	413	3,690	3,894	(204)	-5%	5,417
Cellphone Allowance			2,514	2,485	189	1,727	1,806	(79)	-4%	2,485
Housing Allowances								–		–
Other benefits and allowances								–		–
Sub Total - Councillors		–	25,358	25,060	1,843	17,141	18,096	(955)	-5%	25,060
Senior Managers of the Municipality	3									
Basic Salaries and Wages			10,948	10,948	774	7,540	7,974	(434)	-5%	10,948
Pension and UIF Contributions			1,409	1,617	114	1,028	1,124	(96)	-9%	1,617
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus			1,100	1,100	–	–	440	(440)	-100%	1,100
Motor Vehicle Allowance			1,534	1,534	119	1,103	1,133	(30)	-3%	1,534
Cellphone Allowance			133	133	10	94	98	(4)	-4%	133
Housing Allowances							–	–		–
Other benefits and allowances			19	1	0	1	1	(0)	-23%	1
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		–	15,144	15,334	1,018	9,766	10,769	(1,003)	-9%	15,334
Other Municipal Staff										
Basic Salaries and Wages			252,874	250,595	19,226	175,886	182,429	(6,544)	-4%	250,595
Pension and UIF Contributions			49,686	50,470	4,157	34,314	36,030	(1,715)	-5%	50,470
Medical Aid Contributions			23,213	23,350	1,911	16,583	16,992	(410)	-2%	23,350
Overtime			50,540	49,521	2,952	34,705	36,840	(2,134)	-6%	49,521
Performance Bonus			22,469	22,763	1,435	14,161	15,932	(1,771)	-11%	22,763
Motor Vehicle Allowance			17,699	17,569	1,172	10,423	11,881	(1,458)	-12%	17,569
Cellphone Allowance			1,324	1,370	89	794	919	(125)	-14%	1,370
Housing Allowances			1,037	1,142	91	797	827	(30)	-4%	1,142
Other benefits and allowances			15,460	14,872	1,133	10,324	10,788	(464)	-4%	14,872
Payments in lieu of leave			9,921	10,213	321	6,434	7,556	(1,123)	-15%	10,213
Long service awards			12,000	11,300	–	–	4,520	(4,520)	-100%	11,300
Post-retirement benefit obligations	2		3,626	3,626	273	2,438	2,580	(142)	-5%	3,626
Sub Total - Other Municipal Staff		–	459,849	456,791	32,760	306,859	327,293	(20,434)	-6%	456,791
Total Parent Municipality		–	500,350	497,184	35,621	333,767	356,159	(22,392)	-6%	497,184
TOTAL SALARY, ALLOWANCES & BENEFITS		–	500,350	497,184	35,621	333,767	356,159	(22,392)	-6%	497,184
TOTAL MANAGERS AND STAFF		–	474,992	472,125	33,777	316,625	338,062	(21,437)	-6%	472,125

KWADUKUZA
MUNICIPALITY

2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations
1	**Revenue By Source**		
	Service charges - electricity revenue	(33,333)	The billing for Mar will go through on the 8th of April hence the variance.
	Interest earned - external investments	(5,067)	The interest accrual journals is normally done in the 1st week of the new month.
	Transfers and subsidies	13,087	R46,4m Equitable Share has been received.
2	**Expenditure By Type**		
	Employee related costs	(21,437)	Due to timing of service related benefit payments as well as vacancies.
	Debt impairment	(60,070)	Journals are done at year end
	Bulk purchases	(40,908)	The variance is a result of seasonal fluctuations in Electricity usage, plus the budget was reduced during the Adjustment Budget
	Contracted services	(13,747)	Timing of payments.
3	**Capital Expenditure**		
	Governance and administration	(1,225)	An overall variance of R12,7m m is reflected. Reasons for the minor variance is the Adjustment Budget Process wherein the budgets were reduced as well as actual 7 months expenditure was considered as SDBIPs.
	Community and public safety	(6,737)	
	Economic and environmental services	6,170	
	Trading services	(10,981)	
4	**Financial Position**		
	Total Assets	3,681,993	The Municipality has PPE of R 2,2b and Cash & Cash Equivalents of R981m.
	Total current liabilities	513,659	The Municipality reflects R 441m for Trade & Other Payables
	Total non current liabilities	239,154	Borrowings of R 206m reflected
	Total Equity	2,929,180	R 27m reserves and R 2,9b Accumulated Surplus
5	**Cash Flow**		
	Cash flow from Operating Activities	295,797	Cash Receipts of R1, 527b and Payments of R 1,231b
	Cash flow from Investing Activities	(89,937)	Capital Asset Payment
	Cash flow from Financing Activities	(5,865)	Result of increase in consumer deposits as well as repayment of loan.
	Cash Equivalents at year end	981,940	The Municipality reflected R884m Cash and R97,9m Investments for the month of March.

KWADUKUZA
MUNICIPALITY

2.7 CAPITAL PROGRAMME PERFORMANCE

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		13,591	2,326	2,326	2,326	2,326	-		1%
August		18,550	21,873	21,873	24,199	24,199	(0)	0.0%	8%
September		42,975	9,895	9,895	34,094	34,094	(0)	0.0%	12%
October		30,076	6,086	6,086	40,180	40,180	(0)	0.0%	14%
November		28,197	8,983	8,983	49,163	49,163	(0)	0.0%	17%
December		28,788	10,524	10,524	59,687	59,687	(0)	0.0%	20%
January		31,119	2,949	2,949	62,636	62,636	(0)	0.0%	21%
February		27,659	10,817	9,535	72,170	73,453	1,282	1.7%	24%
March		26,021	26,079	14,588	86,758	99,532	12,774	12.8%	29%
April		20,134	26,638			126,169	-		
May		17,110	42,167			168,336	-		
June		11,163	67,479			235,815	-		
Total Capital expenditure	-	295,382	235,815	86,758					

2.8 OTHER SUPPORTING DOCUMENTATION

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 31/03/2021

D

NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
			NIL	
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
			NIL	
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
			NIL	
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including				
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or				
(ii) any insurance or other payments received by the municipality for that person or organ of state;				
			NIL	
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
			NIL	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
Jan 2021 - March 2021	Various Consumers	R534 866	Consumer deposits & guarantees	Mrs N Singh (Manager: Billing)
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
05 March 2021	ABSA Bank	R32 000 000	Fixed - 12 months	Mr S M Rajcoomar (CFO)
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
			NIL	
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
			NIL	

DISTRIBUTION	
1. Did the Accounting Officer table a consolidated report of all withdrawals within 30 days after the end of the Quarter	YES / NO
2. Date the consolidated report was tabled; and	DATE:
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

pp CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

Distribution:
1. Table this report in a full council meeting, including additional motivation on action taken to rectify,within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General

06/04/2021

NATIONAL TREASURY
MFMA Circular No 71
Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
✓	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

Template for Calculation of Uniform Financial Ratios and Norms 2019/20 Audited

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS " R 000 "	INTERPRETATION	MUNICIPAL COMMENTS (1)
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		10%	Audited	
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense	-		
					Total Capital Expenditure	174,857,762		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	Audited	
					PPE, Investment Property and Intangible Impairment	7,796,883		
					PPE at carrying value	2,206,089,072		
					Investment at carrying value	170,100,000		
					Intangible Assets at carrying value	2,519,719		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		[illegible]	Audited	Other repairs and maintence items are contained within the category of contracted services.
					Total Repairs and Maintenance Expenditure	53,824,746		
					PPE at carrying value	2,206,089,072		
					Investment Property at Carrying value	2,519,719		
B. Debtors Management								

1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		[illegible]		
					Gross Debtors closing balance	496,763,886	Audited	
					Gross Debtors opeining balance	436,796,906		
					Bad debts written Off	4,638,531		
					Billed Revenue	1,393,896,749		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		[illegible]		The profiling of debtors to calculate the provision for bad debt is based on a specific methodology as developed by KDM. The municipality also had to take into account the effect of the Covid 19 pandemic on debtors payments when formulating the provision.
					Consumer Debtors Bad debts written off	4,638,531	Audited	
					Consumer Debtors Current bad debt Provision	277,374,492		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		[illegible]		The effect of Covid 19 and the lockdown directly affected the debtors payment dates.
					Gross debtors	496,763,886	Audited	
					Bad debts Provision	277,374,492		
					Billed Revenue	1,393,896,749		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		6 Month		
					Cash and cash equivalents	643,616,220	Audited	
					Unspent Conditional Grants	39,948,679		
					Overdraft			
					Short Term Investments	143,899,677		
					Total Annual Operational Expenditure	1,615,191,060		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.47		
					Current Assets	1,022,199,335	Audited	
					Current Liabilities	413,412,217		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		2%		
					Interest Paid	21,503,557	Audited	
					Redemption	10,769,774		
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		13%		
					Total Debt	212,700,367	Audited	
					Total Operating Revenue	1,799,125,633		
					Operational Conditional Grants	184,174,024		

E: Sustainability

No.	Indicator	Formula	Source	Norm	Item	Value	Status	Comment
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		[illegible]	Audited	The formula on the template seems to be incorrect. This has been raised with Provincial Treasury who are busy looking into this.
					Cash and cash Equivalents	643,616,220		
					Bank Overdraft			
					Short Term Investment	143,899,677		
					Long Term Investment			
					Unspent Grants	39,948,679		
					Net Assets	2,667,041,356		
					Share Premium			
					Share Capital			
					Revaluation Reserve	18,313,137		
					Fair Value Adjustment Reserve	8,728,156		
					Accumulated Surplus	2,640,000,065		

2. FINANCIAL PERFORMANCE

A. Efficiency

No.	Indicator	Formula	Source	Norm	Item	Value	Status	Comment
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		[illegible] 10%	Audited	
					Total Operating Revenue	1,799,125,633		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-		
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		[illegible] 15%	Audited	
					Total Electricity Revenue	837,544,909		
					Total Electricity Expenditure	716,028,548		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Audited	
					Total Water Revenue			
					Total Water Expenditure			
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		[illegible]	Audited	
					Total Refuse Revenue	65,695,423		
					Total Refuse Expenditure	36,857,534		

No.	Indicator	Formula	Source	Norm/Range	Input description	Value	Status	Comment
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Audited	
					Total Sanitation and Water Waste Revenue			
					Total Sanitation and Water Waste Expenditure			
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		[redacted]		An Electrical Task team has been formed that is dealing with the matter of electrical ditribution losses.
					Number of units purchased and/or generated	655,647,276	Audited	
					Number of units sold	518,350,108		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		#DIV/0!		
					Number of kilolitres purchased and/or purified	-	Audited	
					Number of kilolitres sold	-		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		9%		
					Number of Active Debtors Accounts (Previous)	24,547	Audited	
					Number of Active Debtors Accounts (Current)	26,707		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		[redacted]		
					CPI		Audited	
					Total Revenue (Previous)	1,721,562,327		
					Total Revenue (Current)	1,799,125,633		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		[redacted]		
					CPI			
					Total Revenue Exl.Capital (Previous)	1,656,008,048	Audited	
					Total Revenue Exl.Capital (Current)	1,730,009,346		

D. Expenditure Management

No.	Indicator	Formula	Source	Norm	Input	Value	Status	Comment
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		[illegible]	Audited	There has been a slight improvement from 2019. Delays were due to the lockdown and effects of Covid 19. The municipality will strive to improve the creditor payment period in the 2020/21 financial year.
					Trade Creditors	155,345,363		
					Contracted Services	162,907,428		
					Repairs and Maintenance			
					General expenses	133,016,446		
					Bulk Purchases	716,028,548		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*			
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		[illegible]	Audited	R 60 million related to expenditure on Refuse Removal from an expired contract due to the delay in the finalization and approval of the section 78 study for the Southern area, this hence caused a delay on finalisation of the SCM process. This expenditure has however been regularized after following a competitive bidding process resulting to a signed PPP agreement effective from 1st November 2020. No irregular expenditure is incurred from November 2020 on this item.
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	177,626,959		
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		27%	Audited	
					Employee/personnel related cost	405,910,414		
					Councillors Remuneration	22,560,037		
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		[illegible]	Audited	As mentioned under Repairs & maintenance, certain elects of R&M that related to work carried out by contractors is stated under contracted services as opped to repairs and maintenance.
					Contracted Services	162,907,428		
					Total Operating Expenditure	1,615,191,060		
					Taxation Expense			

E. Grant Dependency

No.	Indicator	Formula	Source	Norm	Input	Value	Status	Comment
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		60%	Audited	
					Internally generated funds	105,741,475		
					Borrowings	-		
					Total Capital Expenditure	174,857,762		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		60%		
					Internally generated funds	105,741,475	Audited	
					Total Capital Expenditure	174,857,762		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		89%		
					Total Revenue	1,799,125,633		
					Government grant and subsidies	253,877,447	Audited	
					Public contributions and Donations	575,440		
					Capital Grants	69,116,287		
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		[redacted]		
					Actual Capital Expenditure	174,857,762	Audited	
					Budget Capital Expenditure	256,908,287		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		[redacted]		
					Actual Operating Expenditure	1,615;191,060	Audited	
					Budget Operating Expenditure	1,732,515,432		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		[redacted]		
					Actual Operating Revenue	1,799,125,633	Audited	
					Budget Operating Revenue	1,736,966,955		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		99%		
					Actual Service Charges and Property Rates Revenue	1,393,896,749	Audited	
					Budget Service Charges and Property Rates Revenue	1,403,926,130		

Annexure 2

Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Template for Calculation of Uniform Financial Ratios and Norms 2018/19 Restated

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS " R 000 "	INTERPRETATION	MUNICIPAL COMMENTS (#)
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		9%	*Restated*	
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense			
					Total Capital Expenditure	150,043,042		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	*Restated*	
					PPE, Investment Property and Intangible Impairment	818,871		
					PPE at carrying value	2,109,873,335		
					Investment at carrying value	175,430,000		
					Intangible Assets at carrying value	3,341,566		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		[illegible]	*Restated*	
					Total Repairs and Maintenance Expenditure	56,097,284		
					PPE at carrying value	2,109,873,335		
					Investment Property at Carrying value	3,341,566		

B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		95%		
					Gross Debtors closing balance	436,796,906		
					Gross Debtors opeining balance	381,116,528	*Restated*	
					Bad debts written Off	5,834,549		
					Billed Revenue	1,316,934,193		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		[illegible]		
					Consumer Debtors Bad debts written off	5,834,549	*Restated*	
					Consumer Debtors Current bad debt Provision	221,688,812		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		[illegible]		
					Gross debtors	436,796,906	*Restated*	
					Bad debts Provision	221,688,812		
					Billed Revenue	1,316,934,193		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		[illegible] Month		
					Cash and cash equivalents	565,939,178		
					Unspent Conditional Grants	42,569,118		
					Overdraft		*Restated*	
					Short Term Investments	132,756,847		
					Total Annual Operational Expenditure	1,471,443,064		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.36		
					Current Assets	928,326,360	*Restated*	
					Current Liabilities	393,596,660		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		2%		
					Interest Paid	22,222,847		
					Redemption	9,679,909	*Restated*	
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense	-		
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		14%		
					Total Debt	223,470,141	*Restated*	
					Total Operating Revenue	1,721,562,327		
					Operational Conditional Grants	163,580,858		

No.	Indicator	Formula	Data source	Norm/Range	Input description	Data inputs	Comment	
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		[illegible]	Restated	
					Cash and cash Equivalents			
					Bank Overdraft	565,939,178		
					Short Term Investment	132,756,847		
					Long Term Investment			
					Unspent Grants	42,569,118		
					Net Assets	2,483,106,862		
					Share Premium			
					Share Capital			
					Revaluation Reserve	18,313,137		
					Fair Value Adjustment Reserve	8,728,156		
					Accumulated Surplus	2,456,065,569		
2. FINANCIAL PERFORMANCE								
A. Efficiency								
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		[illegible]	Restated	
					Total Operating Revenue	1,721,562,327		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-		
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		[illegible]	Restated	
					Total Electricity Revenue	814,344,107		
					Total Electricity Expenditure	630,488,802		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Restated	
					Total Water Revenue			
					Total Water Expenditure			
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		[illegible]46%	Restated	
					Total Refuse Revenue	59,753,715		
					Total Refuse Expenditure	32,081,405		

5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	Restated	
					Total Sanitation and Water Waste Revenue			
					Total Sanitation and Water Waste Expenditure			

B. Distribution Losses

1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		[redacted]	Restated	
					Number of units purchased and/or generated	676,903,132		
					Number of units sold	554,753,165		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		#DIV/0!	Restated	
					Number of kilolitres purchased and/or purified			
					Number of kilolitres sold			

C. Revenue Management

1	Growth In Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		-49%	Restated	
					Number of Active Debtors Accounts (Previous)	48,196		
					Number of Active Debtors Accounts (Current)	24,547		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		[redacted]	Restated	
					CPI			
					Total Revenue (Previous)	1,553,920,019		
					Total Revenue (Current)	1,721,562,327		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		[redacted]	Restated	
					CPI			
					Total Revenue Exl.Capital (Previous)	1,475,337,860		
					Total Revenue Exl.Capital (Current)	1,656,008,048		

D. Expenditure Management

1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		[illegible]	Restated	
					Trade Creditors	169,014,815		
					Contracted Services	154,749,106		
					Repairs and Maintenance			
					General expenses	148,309,144		
					Bulk Purchases	630,488,802		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*			
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		[illegible]	Restated	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	169,059,645		
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		26%	Restated	
					Employee/personnel related cost	362,790,990		
					Councillors Remuneration	22,293,002		
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		[illegible]	Restated	
					Contracted Services	154,749,106		
					Total Operating Expenditure	1,471,443,064		
					Taxation Expense	-		

E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		52%	Restated	
					Internally generated funds	78,120,090		
					Borrowings			
					Total Capital Expenditure	150,043,042		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		52%		
					Internally generated funds	78,120,090	*Restated*	
					Total Capital Expenditure	150,043,042		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		401%		
					Total Revenue	-		
					Government grant and subsidies	235,503,810	*Restated*	
					Public contributions and Donations	27,675,743		
					Capital Grants	65,554,279		
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		[illegible]		
					Actual Capital Expenditure	150,043,042	*Restated*	
					Budget Capital Expenditure	236,753,876		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		[illegible]		
					Actual Operating Expenditure	1,471,443,064	*Restated*	
					Budget Operating Expenditure	1,576,196,638		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		[illegible]		
					Actual Operating Revenue	1,721,562,327	*Restated*	
					Budget Operating Revenue	1,576,545,684		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		[illegible]		
					Actual Service Charges and Property Rates Revenue	1,316,934,193	*Restated*	
					Budget Service Charges and Property Rates Revenue	1,285,308,497		

KWADUKUZA
MUNICIPALITY

2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

KWADUKUZA
MUNICIPALITY

2020/21 THIRD QUARTER BUDGET ASSESSMENTQUALITY CERTIFICATE

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the Third Quarter Budget Assessment and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, No 56 of 2003 and the regulations made under that Act.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature: ____________

Date: 09.06.2021

KWADUKUZA
MUNICIPALITY

2020/21 MONTHLY BUDGET ASSESSMENT – C SCHEDULES QUALITY CERTIFICATE FOR THE MONTH OF MARCH 2021.

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the monthly budget assessment ending 31 March 2021 have been prepared in accordance with the Municipal Finance Management Act, No 56 of 2003 and the regulations made under that Act.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature: ____________

Date: 09.04.2021

KWADUKUZA MUNICIPALITY

FINANCE BUSINESS UNIT

C:601 **COUNCIL: 29.04.2021**

SUBJECT: GENERAL VALUATION ROLL 2021 PROGRESS REPORT

PURPOSE:

To provide a report to Council on the progress made regarding the fourth general property valuation roll (GV2021) for implementation on the 1st July 2021 and communication strategy prior to implementation.

BACKGROUND /DISCUSSION:

On the 11th February 2021, the 10th progress meeting took place between KDM , COGTA and service provider BPGM mass Appraisals.

The last phase of the general valaution roll 2021 project which is entails the finalization of valuations, value review and valuation roll compilation was completed.

The certified general valuation roll (GVR) was received by the Municipal Manager, N J Mdakane and Madam Mayor, Dolly Govender on the 26 February 2021. The general valuation roll was advertised and is available for public inspection from 5th March to 30 April 2021.

In terms of section 49(1)(a)(ii) of the Act, any owner of property or other person who so desires may lodge an objection with the Municipal Manager in respect of any matter reflected in, or omitted from, the valuation roll on or before 30 April 2021. In terms of section 50(2) of the Act an objection must be in relation to a specific individual property and not against the valuation roll as such

The objections forms are available from the municipal offices for the consumers also to the municipal website. The objections closing date is 30 April 2021 and no objections will be accepted thereafter.

The objection forms will be processed as from April 2021 by the municipal officials to avoid delay in this process, it will be recorded and uploaded to the valuers portal (VRMS) . The valuer will then attend to the objections received by the municipality during June 2021 in terms of the MPRA.

FINANCIAL IMPLICATIONS:

The costs for the general valuation roll are budgeted under the MSCOA aligned vote number 215 260940 as follows:

2020/2021: R4 million (Approved budget)

The following are the invoices that have been paid :

INVOICE PAID		TENDER AMOUNT
PROJECT COST		R 4 922 554.00
APRIL	Ist Payment	(R 479 674.89)
MAY	2nd Payment	(R 311 865.17)
JUNE	3rd Payment	(R 140 811.74)
JULY	4th Payment	(R 472 110.08)
AUGUST	5th Payment	(R 480 064.52)
OCTOBER	6TH Payment	(R 303,242.58)
NOVEMBR	7th Payment	(R 611 724.99)
DECEMBER	8th Payment	(R 270 478.45)
AMOUNT PAID		R 3 096 972.15
BALANCE REMAINIING		R 1 825 581.85

CONSULTATIONS:

- CFO
- COGTA
- EDP BUSINESS UNIT

RECOMMENDATIONS :

1. That Council note the general valuation roll 2021 progress report.
2. That Council note the certified general valuation roll was received on 26 February 2021.
3. That Council note that the general valuation roll was advertised on 05 March and 17 March 2021 in the local media and website in line with the timesframes as stipulated in the Municipal Property Rates Act No. 6 of 2004.
4. That Council note the dates for the inspection and objection period is between 05 March to 30 April 2021, in line with the timesframes as stipulated in the Municipal Property Rates Act No. 6 of 2004.
5. That Council note the completion of phases 1, 2, 3 and 4 of the project .
6. That Council note that as per the project milestones, the project is within the timelines.

Contact Person: SM RAJCOOMAR (CHIEF FINANCIAL OFFICER)
Telephone: 032-4375505

Authors/Contact Person: TP GUMEDE (MANAGER: REVENUE)
032-4375524

APPROVED / COMMENTS

ACTING DIRECTOR: REVENUE

APPROVED / COMMENTS

S.M. Rajcoomar

CHIEF FINANCIAL OFFICER

ENDORSED

N J MDAKANE
MUNICIPAL MANAGER
DATE:

KWADUKUZA MUNICIPALITY

DEPARTMENT: FINANCE

C:602 **COUNCIL: 29/04/2021**

SUBJECT: EXTENSION OF CONTRACT – MN 128/2013: PROVISION OF BANKING SERVICES IN TERMS OF SECTION 116 (3) MFMA

PURPOSE:

To obtain Council's approval for the extension of the Provision of Banking Services contract for a further one year.

DISCUSSION

The current Council Provision of Banking Services contract expires on the 30 June 2021.

As the current contract is actively managed and SCM processes sometimes do experience delays, the process of appointment of a new service provider had commenced almost 9 months in advance.

The below table reflects the salient dates on the matter:

Submission to Tender Specification Committee	21 September 2020
Approved by Tender Specification Committee	14 October 2020
Advertised	18 November 2020
Clarification Meeting	Due to COVID-19 protocols, there was no compulsory clarification meeting. However, all bidders that purchased tender documents could e-mail any clarity seeking questions from 20 November 2020 to 21 December 2020
Tender Closing	21 January 2021
Tender Evaluation Report Submitted to TEC	12 February 2021
Recommendation by Tender Evaluation Committee to Tender Adjudication Committee	16 February 2021
Tender Adjudication Committee Recommendation of Cancellation due to non-responsive Bidders	22 February 2021
Confirmation of Tender cancellation – SCM	30 March 2021

Second Specification submission to Tender Specification Committee	24 March 2021
Approval by Tender Specification Committee	01 April 2021
Tender Advertised	14 April 2021
Tender Closing date	18 June 2021
Current Status	The tender was advertised on 14 April 2021 calling on prospective Bidders to purchase bid documents form 20 April 2021 until 13 May 2021. The tender will close on 18 June 2021.

As indicated in the above table, the processes first commenced on the 21 September 2020. After closing and evaluation all attempts to identify a service provider was unsuccessful, the Bid Committees recommended that the Tender be cancelled and re-advertised.

After following the various SCM processes as indicated in the table above, the tender was advertised for the second time on 14 April 2021 calling on prospective Bidders. The tender will close on 18 June 2021.

Due to the nature of this matter, the tender will not be finalised by 30 June 2021 as the tender closing date is the 18 June 2021 and SCM processes to follow thereafter.

It is therefore requested that the existing contract, Tender MN 128/2013 held by Absa Bank for the Provision of Banking Services, be extended for a further 12 months, in terms of Section 116 (3) of the Municipal Finance Management (MFMA) Act 56 of 2003.

Financial Implications

The conditions of the existing contract would apply.

Sufficient budget exists in the following votes:

BUDGET CLEARANCE CERTIFICATE (TENDER SPECIFICATION COMMITTEE)

Function	Banking Services
Item	Bank Charges and Card Fees : Bank Accounts
Project	Operational: Municipal Running Cost
Costing	Costing: Default
Funding	Property Rates: Levies

Regional	DC29 ILembe: Municipalities: KZN292 KwaDukuza: Ward: Whole of the Municipality
Segment Description	Bank Charges
Multi / single year	Multi year

Financial year	**Approved 2020/21**	**2021/22**
026 Bank Charges Title Deed Restoration	R 2 400.00	R 3 000.00
026261987 Bank Charges Housing Steve Biko	R 2 400.00	R 3 000.00
215262046 Bank Charges ABSA 93 2106 3433	R 888.00	R 924.00
215262032 Bank Charges Electricity Reserve	R 384.00	R 396.00
215260090 Bank Charges	R 2 561 928.00	R 2 710 524.00
215262033 Bank Charges Electricity Account	R 384.00	R 396.00
215262029 Bank Charges FNB 62363519251	R 384.00	R 396.00
215262034 Bank Charges Investment Housing Project	R 2 400.00	R 804.00
215262035 Bank Charges Investment Groutville Priority	R 780.00	R 804.00
215262036 Bank Charges Investment Shayamoya	R 780.00	R 804.00
215262037 Bank Charges Investment Dube Village	R 780.00	R 804.00
215262038 Bank Charges Investment Steve Biko	R 780.00	R 804.00
215262039 Bank Charges IFA Grant Beach Node	R 888.00	R 924.00
215262040 Bank Charges Investment	R 888.00	R 924.00

ABSA IFA Beach Node		
215262041 Bank Charges ABSA 9323556 707	R 888.00	R 924.00
215262042 Bank Charges Grants	R 3 396.00	R 3 600.00
215262043 Bank Charges Fines	R 3 600.00	R 3 804.00
400260090 Bank Charges	R 1 860 624.00	R 1 968 540.00
026261985 Bank Charges Shayamoya	R 2 400.00	R 3 000.00
026261986 Bank Charges Housing Groutville	R 2 400.00	R 3 000.00
026261987 Bank Charges Housing Steve Biko	R 2 400.00	R 3 000.00
026261988 Bank Charges Housing Operating	R 2 400.00	R 3 000.00
026261989 Bank Charges Housing Projects	R 2 400.00	R 3 000.00
026261990 Bank Charges Housing Accreditation	R 2 400.00	R 3 996.00
026261984 Bank Charges Housing Dube Village	R 2 400.00	R 3 000.00
TOTAL PER FINANCIAL YEAR	**R 4 458 972.00**	**R 5 783 364.00**

COMMUNICATION IMPLICATIONS

That an advert of Councils intention to extend the above contract be advertised in the media, giving the public the opportunity to raise any concerns, queries or objections.

Recommendations

1. That Council approves the extension of contract, Tender MN 128/2013 held by Absa Bank for the Provision of Banking Services, for a period of 12 months (01 July 2021 to 30 June 2022), in terms of Section 116 (3) of the Municipal Finance Management (MFMA) Act 56 of 2003,
2. That the requisite notice in terms of Section 116 (3) of the MFMA be published.

Contact Person : S M Rajcoomar

032 437 5505

Authors : Thandiwe Gumede (Acting Director: Revenue)

032 437 5524

T P GUMEDE
ACTING DIRECTOR: REVENUE

APPROVED / COMMENTS

pp
S M RAJCOOMAR
CHIEF FINANCIAL OFFICER: FINANCE

APPROVED

NJ MDAKANE
THE MUNICIPAL MANAGER
DATE:

KWADUKUZA MUNICIPALITY

BUSINESS UNIT: ELECTRICAL ENGINEERING SERVICES

Ref:

C:603 **COUNCIL: 2021/04/29**

SUBJECT: VIREMENT OF FUNDS WITHIN BUSINESS UNIT BUDGET VOTES

PURPOSE

The purpose of this report is to advise COUNCIL that there are insufficient funds to pay for various basic service delivery items following the budget reduction, extended number of Electrical Faults due to increase theft and vandalism as well as Load shedding, and to seek approval to move funds between operational votes.

BACKGROUND

The Electrical Engineering Service Business Unit (EBU) is mandated to conduct Operation, Repairs and Maintenance of KwaDukuza Municipality (KDM) Electrical Network in order to deliver basic service of Electricity to various Wards of the Municipality. The delivery of this basic service is currently being impacted due to inadequate available funds on various Operational Votes. The impacted votes include Vote: 355235230 - Vehicles and Plant, Vote: 355260810 Sundry Oils and Fuel, Vote: 430235480 Mains Repairs (Contractors) and 450235480 & 420235480 Mains Repairs (Materials). The following are the primary reasons for the shortage of funds:

1. Budget reduction –
During the initial 2020/2021 budget process as well as Budget Adjustment a significant reduction was effected following budget deficit. As part of this reduction the Business Unit was required to reduce Operational Expenditure and increase efficiencies in the Operation of the Network, by implementing measures such as delay on non critical maintenance. Although effort was made to implement these measures, other issues discussed below resulted in an increase in Operation Expenditure.

2. Significant increase of Electrical Network faults due to theft and vandalism –
Following Covid-19 pandemic, there has been a significant increase on theft and vandalism of Electrical Infrastructure where Cables and Metal equipment's made of Copper, Aluminum and Steel are stolen. Although these equipments may be less value to the suspect, such incident comes at a significant cost to the Municipality including subsequent faults on the Network. An example is the simple copper oil breathing pipe stolen at the Strategic 33 kV Priority One Substation on **5 February 2021** which resulted in a loss of oil, an overload on the network which needed a construction of another back feed line to move customers from the North to South Network, a daily overload during peak hours were Electricians had to be moving up and down on various part of the network daily to restore supply due to overload and balance loading. Another example is the recently incident at Imbonini Substation on **12 April 2021** which not only resulted in fatality but also requires a significant cost to repairs the damaged infrastructure. These faults and subsequent repairs results in a high usage of Vehicles hence impacting the Vehicle Maintenance and Fuel Votes as well as the high usage of contractors and material negatively impacting the usage of Material and Contractor's Votes.

3. Significant increase of Electrical Network operation and faults due to load shedding –
The increase load shedding implemented by the National Electricity Supplier Eskom has negatively affected KwaDukuza Municipality. KDM Network is not designed to be switch off and on. Such high level of on/off results on surge overload and subsequent damage to equipment,

hence increase in Network faults. This is in addition to the high Operational cost that comes with deployment of Electricians at Various strategic positions after each load shedding to gradually restore supply after load shedding to minimize the damage to equipment. These deployment of Electrician at various position after load shedding which sometimes is at nights, the increased faults and subsequent repairs results in a high usage of Vehicles hence impacting the Vehicle Maintenance and Fuel Votes as well as the high usage of contractors and material, negatively impacting the usage of Material and Contractors Votes.

4. Increase use of vehicle due to Covid-19 –
At various Covid-19 Alert Levels such as Level 3 and 4, KDM had to minimize the usage of Standby Accommodation for the Safety of Standby Staff. The less usage of standby accommodation requires that standby staff are collected and return back home before and after performing their normal standby duties. This has also impacted negatively on the usage of Vehicles hence impacting the Vehicle Maintenance and Fuel Votes.

The above are major reasons for the exhaustion of funds allocated on Vote: 355235230 - Vehicles and Plant, Vote: 355260810 Sundry Oils and Fuel, Vote: 430235480 Mains Repairs (Contractors) and 450235480 & 420235480 Mains Repairs (Materials) making it difficult to effect current and expected future repairs.

DISCUSSION

Due to the above increase on Network Operational needs funds are required to be transferred to the relevant Vehicles and Mains Repairs votes to ensure safety of the network and continuity of power supply to the customers.

It should be noted that a Virement for **R 3, 800, 000,00** is required to be done as follows:

	TRANSFER FROM	AMOUNT	TRANSFER TO
1	440235480 Mains Repairs (Contractors)	R 400 000	450235480 Mains Repairs (Materials)
2	400261750 Revenue protection programme	R 700 000	450235480 Mains Repairs (Materials)
3	400261750 Revenue protection programme	R 300 000	430235480 Mains Repairs (Contractors)
4	400261620 Replacement of faulty meters	R 700 000	430235480 Mains Repairs (Contractors)
5	400261750 Revenue protection programme	R 100 000	420235480 Mains Repairs (Materials)
	440235480 Mains Repairs (Materials)	R 100 000	420235480 Mains Repairs (Materials)
6	400261620 Replacement of faulty meters	R 400 000	420235480 Mains Repairs (Materials)
7	400260540 Professional Services	R 200 000	420235480 Mains Repairs (Materials)
8	400260540 Professional Services	R 570 000	400260810 Sundry Oils and Fuel
9	400260540 Professional Services	R 330 000	400235230 Vehicles and Plant
	Total	**R3,800,000.00**	

RECOMMENDATIONS

1. **THAT** COUNCIL **APPROVE** the transfer of funds from various votes to other votes as follows:

	TRANSFER FROM	AMOUNT	TRANSFER TO
1	440235480 Mains Repairs (Contractors)	R 400 000	450235480 Mains Repairs (Materials)
2	400261750 Revenue protection programme	R 700 000	450235480 Mains Repairs (Materials)
3	400261750 Revenue protection programme	R 300 000	430235480 Mains Repairs (Contractors)
4	400261620 Replacement of faulty meters	R 700 000	430235480 Mains Repairs (Contractors)
5	400261750 Revenue protection programme	R 100 000	420235480 Mains Repairs (Materials)
	440235480 Mains Repairs (Materials)	R 100 000	420235480 Mains Repairs (Materials)
6	400261620 Replacement of faulty meters	R 400 000	420235480 Mains Repairs (Materials)
7	400260540 Professional Services	R 200 000	420235480 Mains Repairs (Materials)
8	400260540 Professional Services	R 570 000	400260810 Sundry Oils and Fuel
9	400260540 Professional Services	R 330 000	400235230 Vehicles and Plant
	Total	**R3,800,000.00**	

2. **THAT** the above needs be considered during the next financial budget process.

SUBMITTED BY THE EXECUTIVE DIRECTOR: ELECTRICAL ENGINEERNG SERVICES

Contact Person: SM Jali, Executive Director: Electrical Engineering Services
Telephone No. 437-5087 - Facsimile No. 086 733 8189

Author: D Mhaule, Director: Electrical Engineering Services
Telephone No. 437-5568 - Facsimile No. 086 733 8189

APPROVED / COMMENT

2021/04/20

SM JALI
EXECUTIVE DIRECTOR
BUSINESS UNIT: ELECTRICAL ENGINEERING SERVICES

ENDORSED

NJ MDAKANE
MUNICIPAL MANAGER

DATE: 19/04/2021

KWADUKUZA MUNICIPALITY

BUSINESS UNIT: ELECTRICAL ENGEERING SERVICES

Ref.

C:604 **COUNCIL: 2021- 04 - 29**

SUBJECT: EXTENSION OF CONTRACT SCOPE IN TERMS OF MFMA 116(3) FOR CONTRACT NO. MN 173 / 2019 – SUPPLY AND DELIVERY OF ELECTRICAL ARC FLASH AND FLAME RETARDANT PROTECTIVE CLOTHING FOR A PERIOD OF TWO (2) YEARS.

PURPORSE

To seek Council supports on the intention to amend Contract No. MN 173/2019 Scope of Work in terms of Section 116 (3) of Municipal Finance Management Act (MFMA).

BACKGROUND

Current contract details are as follows:

Contract Description	Service Provider	Contract Value	Expiry Date
MN 173/2019 - Supply and delivery of electrical arc flash and flame retardant protective clothing for a period of two (2) year	R Parthab Investments T/A Bargain Uniforms	R1 553 497,00 VAT inclusive	5 March 2022

Council awarded R Parthab Investments T/A Bargain Uniforms contract MN 173/2019 on 6 March 2020 for the Supply and delivery of electrical arc flash and flame retardant protective clothing for a period of Two (2) year. These are Personal Protective Equipment (PPE) used by the Electrical Engineering Services Business Unit (EBU) in order to safely and effectively perform their day to day functions with minimum risk to their personal life.

The new type of PPE cost far more than the old type. It was therefore noted at the time of award (**March 2020**) of contract MN 173/2019 that the budget available was suitable for the old type of PPE and not the Arc Flash and Flame Retardant PPE. For this reason the budget available at the time of award was not sufficient. As per the SCM Policy, the contract was awarded to a maximum of the budget available which was **R 1 553 497,00** VAT inclusive and procurement was made on urgency and criticality, where other employees such as Planning and Managers were advised that their PPE will only be ordered once contract is amended and additional funds are available.

Council has therefore made additional budget available which allow for the procurement of the outstanding PPE including PPE for the newly recruited employees and trainees. The cost of the additional PPE required is **R 465 682,80,** which is about **30%** increase. A total new total contract value of **R 2 019 179,80** Vat inclusive is required.

For the above reasons it is recommended that contract MN 173/2019 be amended in line with Section 116 (3) of Municipal Finance Management Act (MFMA) as follows:

1	**Contract description**	MN 173/2019 - Supply and delivery of electrical arc flash and flame retardant protective clothing for a period of two (2) year	
2	**Service Provider**	R Parthab Investments T/A Bargain Uniforms	
3	**Contract Value**	Current Value	R1 553 497,00
		Additional funds required for outstanding 2020/2021 Issue	R 465 682,80
		Total New contract value	R 2 019 179,80
4	**Contract expiry date**	5 March 2022	

A new Tender which is Tender No. **MN 12/2021** is being prepared to procure PPE for all Electrical Engineering Service Staff for the next 3 years starting from **1 July 2021**.

Council at the meeting of **23 February 2021** resolves through Resolution **No. C 295** to support the extension of scope of work in terms of Section 116 (3) of Municipal Finance Management Act (MFMA) and requested that the public participation process be followed accordingly.

The attached notice for intention to extend the scope of work for contract No. MN 173/2019 was advertised on Stanger Weekly as well as KwaDukuza Municipality official website. The advert was placed on **10 March 2021** and closing for comments was **31 March 2021**. **No objections were received at the closing date.**

LEGAL IMPLICATION

Adhere to MFMA

FINANCIAL IMPLICATION

Additional cost of **R 465 682,80** of which allowance has already been made through the 2020/2021 budget under **Votes: 582261100** and **400261100**.

RECOMMENDED

1. **THAT** Council **Note** the reasons for the need to amend Contract MN 173/2019.
2. **THAT** Council **Note** that a public participation process in line with Section 116 of MFMA was followed where a public advert was made on **10 March 2021** and the closing date was **31 March 2021**.
3. **THAT** Council **Note** that no objection was raised following the public participation process.
4. **THAT** the extension of Contract **MN 173/2019** awarded to **R Parthab Investments T/A Bargain Uniforms** by **R 465 682,80** from **R1 553 497,00** to **R 2 019 179,80** in line with Section 116 (3) (a) and (b) of the MFMA is **Noted** and **Approved**.

SUBMITTED BY THE EXECUTIVE DIRECTOR: ELECTRICAL ENGINEERNG SERVICES

Contact Person / Author: SM Jali, Executive Director: Electrical Engineering Services
Telephone No. 437-5087 - Facsimile No. 086 733 8189

APPROVED / COMMENT

SM JALI
EXECUTIVE DIRECTOR
BUSINESS UNIT: ELECTRICAL ENGINEERING SERVICES

ENDORSED

NJ MDAKANE
MUNICIPAL MANAGER

DATE: 20/04/2021