

KWADUKUZA MUNICIPALITY**FINANCE BUSINESS UNIT**

C 1604

SPECIAL COUNCIL:12/10/2021

SUBJECT: First Quarter Budget & Performance Assessment**PURPOSE:**

To table the 2021/22 first quarter operational and capital budget assessment covering the period July 2021 to September 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.

Due to the early sitting of Council the narrative component of the Section 52 report is not included in the item. The narrative components have been completed and are currently undergoing consultation prior to finalisation. This will be distributed as part of a supplementary agenda.

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

CHIEF FINANCIAL OFFICER

EXECUTIVE DIRECTORS

BUDGET & TREASURY OFFICE

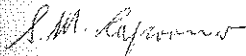
Recommendations

- **THAT** the September 2021/22 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 September 2021/22 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).

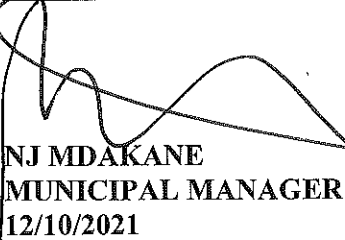
Contact Person**: NJ MDAKANE (MUNICIPAL MANAGER)****S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)****A. NUNKUMAR (DIRECTOR BUDGETS)****Author****S. CUNDASAMY (MANAGER: BUDGETS)**

APPROVED / COMMENTS

A NUNKUMAR
DIRECTOR BUDGETS & COMPLIANCE
12/10/2021

APPROVED / COMMENTS

SM RAJCOOMAR
CHIEF FINANCIAL OFFICER
12/10/2021

APPROVED / COMMENTS
NJ MDAKANE
MUNICIPAL MANAGER
12/10/2021



2021/22

**SECTION 52(D) FIRST QUARTER
BUDGET AND PERFORMANCE
ASSESSMENT REPORT**

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1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED

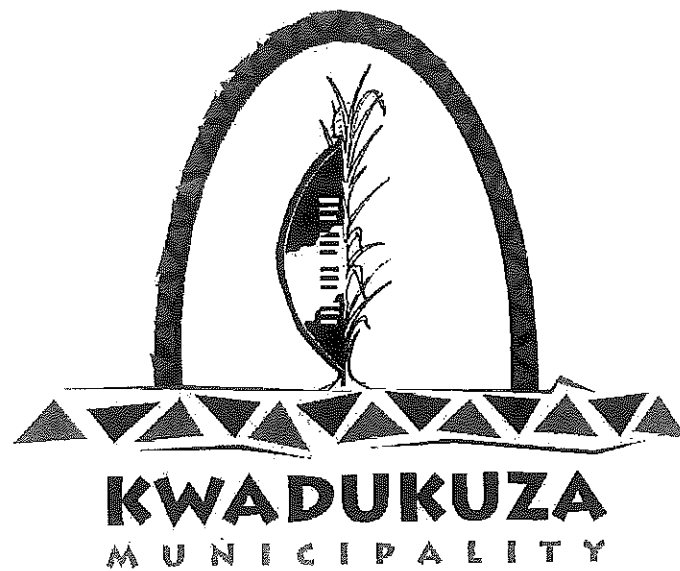


1.2 RESOLUTIONS

First 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 September 2021/22 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 September 2021/22 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).



1.3 EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as of the 30th of September 2021. It is incumbent on the necessary user business units and user departments to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

OPERATING BUDGET

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

DESCRIPTION	2021/22 APPROVED BUDGET R'000	2021/22 YTD BUDGET R'000	ACTUALS AS AT 30/09/2021 R'000
Total Revenue	2 059 853	514 963	425 299
Total Expenditure	2 076 260	519 065	407 144
Operating Surplus	(16 407)	(4 102)	18 155
Transfers recognised – capital	88 744	22 186	20 105
Contributions recognised – capital	18 180	4 545	1 238
Surplus for the year	90 517	22 629	39 498

In terms of the First Quarter assessment, the actual revenue billed and/or collected to date is R 425,299m. The negative variance of approximately R 89,664m or -17% is realised at the end of the first quarter under review. The actual expenditure to date is R 407,144m. A negative variance of R 111,921m or -22% has resulted at the end of the first 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

KZN262 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

expenditure) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		533 546	577 128	-	49 507	112 612	144 282	(31 670)	-22%	577 128
Service charges - electricity revenue		879 903	1 076 385	-	90 245	185 372	269 096	(83 724)	-31%	1 076 385
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		68 757	67 978	-	5 926	17 914	16 994	919	5%	67 978
Rental of facilities and equipment		1 938	3 426	-	185	537	856	(319)	-37%	3 426
Interest earned - external investments		29 453	27 024	-	2 058	4 552	6 756	(2 204)	-33%	27 024
Interest earned - outstanding debtors		4 472	9 000	-	463	1 277	2 250	(973)	-43%	9 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10 288	18 246	-	389	2 373	4 562	(2 189)	-48%	18 246
Licences and permits		447	703	-	525	594	176	418	238%	703
Agency services		8 746	13 085	-	904	2 777	3 271	(494)	-15%	13 085
Transfers and subsidies		260 539	228 202	-	2 330	85 752	57 051	28 701	50%	228 202
Other revenue		47 313	35 758	-	1 959	11 538	8 939	2 599	29%	35 758
Gains		2 125	2 919	-	-	-	730	(730)	-100%	2 919
		1 847 529	2 059 853	-	154 491	425 299	514 963	(89 664)	-17%	2 059 853
Total Revenue (excluding capital transfers and contributions)										

Expenditure By Type										
Employee related costs		425 155	511 232	-	35 220	107 133	127 808	(20 675)	-16%	511 232
Remuneration of councillors		22 848	25 399	-	2 117	5 647	6 350	(703)	-11%	25 399
Debt impairment		11 198	163 109	-	3 006	3 052	40 777	(37 725)	-93%	163 109
Depreciation & asset impairment		97 487	98 446	-	6 719	20 350	24 612	(4 262)	-17%	98 446
Finance charges		20 024	24 894	-	357	357	6 224	(5 867)	-94%	24 894
Bulk purchases - electricity		767 364	887 793	-	108 020	213 713	221 948	(8 236)	-4%	887 793
Inventory consumed		11 452	21 860	-	1 987	4 616	5 465	(849)	-16%	21 860
Contracted services		198 700	224 624	-	17 332	37 566	56 156	(18 590)	-33%	224 624
Transfers and subsidies		3 549	7 030	-	574	867	1 758	(891)	-51%	7 030
Other expenditure		105 439	111 872	-	6 017	13 844	27 968	(14 124)	-51%	111 872
Losses		5 285	-	-	-	-	-	-	-	-
Total Expenditure		1 668 500	2 076 268	-	181 348	407 144	519 065	(111 921)	-22%	2 076 268
Surplus/(Deficit)		179 028	(16 407)	-	(26 857)	18 155	(4 102)	22 257	(0)	(16 407)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54 962	68 744	-	7 749	20 105	22 186	(2 081)	(0)	68 744
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		22 904	18 180	-	762	1 238	4 545	(3 307)	(0)	18 180
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		256 894	90 518	-	(18 346)	39 498	22 629			90 518
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		256 894	90 518	-	(18 346)	39 498	22 629			90 518
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		256 894	90 518	-	(18 346)	39 498	22 629			90 518
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		256 894	90 518	-	(18 346)	39 498	22 629			90 518

DISCUSSION

REVENUE

The reasons for the R 89 664 m negative variance 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 include the following:

Service Charges – Refuse Revenue

- Revenue received from refuse services is R17,914m reflecting a positive variance of R919k.
- The variance in this revenue category is due to a higher billing as of 30th September than anticipated. Should this trend continue, the budget will be reviewed during the adjustment budget process to ensure that the budget is in line with the billing trend for the financial year.

Licences & Permits

- Reflects a positive variance of R418k from year-to-date budget as a result of receipting a payment refund to the value of R 448k to the Beach permits line item. The treatment of the payment refund was still under discussion by the end of the quarter, as such the posting will only be corrected in the next quarter.

Transfers and Subsidies

- Transfers and Subsidies reflects a positive variance of R28 701m as of 30 September 2021.
- The transfer recognised - Operational revealed a positive variance due to the anticipated timing of grant receipts. The variance will reduce as the year progresses.
- A breakdown of the operational grant transfers can be reviewed on SC6 of the attached C Schedules.

Other Revenue

- Other Revenue reflects a positive variance of R2, 599m. The table below reflects the Other Revenue budget and actuals as of 30 September 2021.
- The main reason for the variance is the receipting R5,869m against a budget allocation of R8,5m for Collection Charges. This revenue stream will be closely monitored and should this trend continue will be adjusted during the Adjustment Budget process.
- Commission as reflected below relates to Administrative Handling fees and has been incorrectly posted to a line item with no budget allocation. In prior years, there has been a challenge in analysing revenue trends under the 'Other Revenue' category, as various transactions were continuously captured in line items with no budget allocations. However, transactions have been closely monitored on a monthly basis and timeously followed up with the relevant officials.

Other Revenue	Total Budget	YTD Actuals
Administrative Handling Fees	- 2,669,992.00	- 35,385.23
Advertisements	- 4,902,761.00	- 1,353,523.16
Bad Debts Recovered	-	-
Building Plan Approval	- 8,925,004.00	- 2,096,922.10
Cemetery and Burial	- 734,996.00	- 320,581.17
Cleaning and Removal	- 157,500.00	-
Clearance Certificates	- 834,996.00	- 187,898.93
Collection Charges	- 8,500,000.00	- 5,869,237.15
Commission	-	- 357,653.49
Computer Services	- 5,254.00	- 2,078.28
Discounts and Early Settlements	- 12,000.00	-
Encroachment Fees	- 63,000.00	- 2,534.37
Entrance Fees	- 210,004.00	-
Fire Services	- 189,000.00	-
Incidental Cash Surpluses	- 1,845,000.00	- 15,752.71
Insurance Refund	- 120,000.00	- 144,416.36
Legal Fees	- 313,000.00	- 173,913.04
Library Fees	- 63,000.00	-
Management Fees	- 1,500,000.00	- 182,689.46
Membership Fees	- 2,104.00	-
Parking Fees	- 230,996.00	-
Photo copies Faxes and Telephone charges	- 143,496.00	- 196,029.52
Sale of Goods	- 1,134,000.00	- 262,972.61
Town Planning and Servitudes	- 3,189,503.00	- 333,015.18
Valuation Services	- 12,000.00	- 3,852.26
TOTALS	- 35,757,606.00	- 11,538,455.02

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

Property Rates

- Property Rates reflects a negative variance of R31,670m. The variance in this revenue category is as a result of the system proportioning the 2021/22 Property Rates budget into 12 equal instalments over the period July 2021 to June 2022, however municipal rates are billed and payable over a period of 11 months, starting from the month of August 2021 to June 2022. If the pro-rata budget is accounted for accurately, with 2 months budget allocation being compared to 2 months billing, there will be a positive variance of R 7,769m reflecting.
- However, Council to note this positive variance will then be as a result of the billing of annual rates and this revenue stream will be closely monitored for any adjustments to come through during the Adjustment Budget process.

Service Charges – Electricity Revenue

- Service Charges- electricity reflects a negative variance of R83,724m. The variance in this revenue category is as a result of the September billing that is still to be processed 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 September is R 78 460m which has been billed on the 7th of October 2021. If this billing were to be considered, there would be a negative variance of approximately R5, 264m.

Interest on External Investments

- Reflects a R2, 204m variance from the budgeted revenue. The variance is a result of the timing of the Investment journals captured on the system. The bank statements are received on the 1st of each month, and interest is then captured onto the financial system. This is similar to the

above where there is a timing difference allocated to the month end close off, of the financial system in accordance with the mSCOA Regulations.

- At present the interest received is approximately R2m and has been captured on the system during the first week of October 2021.

Rental of Facilities and Equipment

- The Municipality has received R537k of the total revenue budget of R3, 426m. Decreased revenue has been observed under rental of council assets and hiring of halls and sporting facilities.
- Lockdown restrictions have created the lower than anticipated revenue collection. The 2021/22 budget allocation for this revenue category is being monitored as the 2020/21 pre-audit AFS reflects receipt of only R1,938m under this revenue category. Downward adjustments may be necessary during the Adjustment Budget process.

Interest on Outstanding Debtors

- Reflects a R973k negative variance from the budgeted revenue. Council had approved the implementation of the COVID 19 debt relief scheme from 1st July 2020 to 30 June 2022, which aims to assist debtors who are 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 on outstanding debtors has been lower than anticipated.

Fines, penalties, and forfeits

- Fines, Penalties and Forfeits reflect a negative variance of R 2,189m as at the end of the First Quarter. A prudent budgeting approach in respect of this revenue category was undertaken as a result of 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 that have been collected.
- This exercise has been carried out and once the journal to the value of R2,309m is processed on the system, the variance should reduce significantly. However, it must be stressed that the above exercise represents “book revenue” only and the cash receipts from this service remains minimal. At end of the first quarter the cash receipts for fines issued was R 129 825.

Agency Services

- Reflects R494k negative variances from budgeted revenue. The testing station has been closed on more than one occasion during the first three months of the financial year as a result of covid infections within the station.
- Also, concessions and extensions till the end of March 2022 were given to motorists in terms of card renewals during this pandemic thereby reducing the anticipated revenue on Agency Services.

EXPENDITURE

The First Quarter Budgeted Operating Expenditure for the 2021/22 financial year was R519, 065m. The actual expenditure recognised as of 30 September 2021 was R407, 144m which implies that the municipality has realised a negative variance of approximately R 111, 921m 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 show a negative variance or underspending of R20, 675m, which is 16% as at end of September 2021. The variance is as a result of the timing of the filling of vacant positions, as well as the non-finalisation of the salary & wage negotiations. The Municipality budgeted for employee cost increases to come into effect on the 1st of July 2021. With the negotiations only being finalised on the 15th of September, this has also led to the negative variance.
- The timing of service-related benefits such as Bonus and Leave Pay are also reasons for the underspending.
- Although there is underspending in Employee related costs, expenditure on Overtime reflects spending of R13,8m (27%) of R50,8m budget allocation. Overtime costs will need to be closely monitored to ensure the budget allocation is sufficient as at year end.
- For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

Debt Impairment

- Reflects R3, 052m bad debts written off with the Debt Impairment showing a negative variance of R37, 725m as of 30 September 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.

- Budget of R 158, 917m has been provided for debt impairment. The interim impairment is currently being calculated and will be closely monitored to ensure accuracy.
- However, Council to note that the above noncash provisions are required in terms of GRAP which are normally calculated at year end.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R 4, 262m.
- The variance is as a result of delays in completion of prior year projects which has influenced 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. R10m budget has been provided for asset impairment. Asset impairment is done on an annual basis, hence the variance created by the impairment budget allocation will only be eliminated at year end.

Finance charges

- Finance charges reflect a negative variance of R5, 867m as at the end of September 2021.
- The Finance Charges budget was considered on existing loans as well as the anticipated Borrowings of R5m that is reflected on the Capital Budget for the Electrical Business unit. The loan funded project is yet to be finalised.
- The interest together with redemption payments are made at specific times during the financial year, hence the variance. To date, only one payment made on the 27th of September is reflected on the financial system. The next finance charge payments are due in December 2021, March, and June 2022.

Bulk purchases

- Reflects R8, 236m under expenditure from the year-to-date budget.

- Due to the timing of the report, it does not include the September expense which has been received on the 4th of October 2021 for bulk purchases. Eskom invoice for September amounted to R 76, 573m.
- If the September invoice is considered, the variance results in over expenditure of approximately R68,338m. Bulk Purchases expense must be carefully monitored to ensure energy losses are not excessive as this may result in increased expenditure in the 2021/22 financial year.
- The energy losses as of September were R 18,038,467 at 12,743,141kwh with total losses of 28.39%.

Contracted services

- The spending in this expenditure category as of 30th September 2021 is R 37, 566m.
- Contracted services reflect an under spending of R18,590m as at the end of September 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.
- R30m contracted services budget remains fully unspent at the end of the first quarter, of which R14,270m has been budgeted for the NDPG *Ease of Doing Business Project*. This is a grant funded project which has been rolled over from the 2020/21 financial year and is being run by the EDP business unit.
The business unit has provided an in-depth review of the NDPG Ease of Doing Business project as referred to below: -

KWADUKUZA MUNICIPALITY EASE OF DOING BUSINESS – TOOLS & SYSTEMS PROJECT MN19/2021

KwaDukuza Municipality (KDM) has received funding from National Treasury (NT), which is part of the programme known General Budget Support (GBS) Phase 5, funded by the European

Union, and targeting selected municipalities. The project scope includes, amongst others software design, online application systems design, hardware acquisition and public information portal development; policy, by-laws & SOP review, and development; capacity building & change management; public participation and awareness of new policies and on-line application systems.

As part of project implementation, the Economic Development and Planning Business Unit developed tender specifications, and these were approved on the 18th of March 2021. The tender MN 19/2021 is a two (2) stage tender process whereby Stage 1 is a technical proposal and Stage 2 is a financial proposal. A public tender advertisement calling for prospective service providers to make submissions was published in the Sunday Times on the 28/03/2021 and in the Natal Mercury 29/03/2021. The Tender closure was scheduled for 12h00 on 14 May 2021 with the current tender process attracting five (5) prospective service provider i.e., submissions. Three (3) of the service providers were deemed nonresponsive as such did not take any further part in the tender process. However, one of the service providers submitted an appeal which was heard on the 02 September 2021. The appeals committee recommended for the dismissal of the appeal, and this was confirmed by the Accounting Officer.

The two service providers deemed responsive in terms of both compliance with tender submission requirements and functionality proceeded to the opening of Stage 2 tender process. The stage two envelope (financial proposals) was opened on the 01 October 2021. This is currently being evaluated by the unit prior to onward submission to tender committees for further consideration and decision. It is anticipated that the award will be finalised before the end of this month i.e., October 2021 and thereafter admin processes will commence (signing of agreement) and implementation of the project.

Transfers and subsidies

- Transfers and subsidies reflect an underspending of R 891k, as at the end of September 2021.
- The variance is due to various programmes that reflect no expenditure at the end of September 2021 with the majority of the expenditure being reflected under the EPWP Skill Development

& Training line item. R 743,5k of a R1, 732m EPWP grant funded budget was spent at the end of September.

Other expenditure

- The other expenditure category reflects under spending of R14, 124m as at the end of September 2021. The approved budget for other expenditure category was R 111, 872m as highlighted in the table below with expenditure of R13,8m reflected.
- The Contribution to Landfill Provision will be accounted for at year end during the finalisation of the AFS.
- Workmen's compensation will be due in the month of December with the Audit Fees expenditure expected to come through at the end of October 2021.
- Management Fees expenditure relates to payment in terms of additional services provided in Special rating areas. There is an identical revenue allocation budget under Property Rates which at present reflects receipts of R 2, 215m.

OTHER EXPENDITURE	BUDGET	YTD ACTUALS
Operating Leases	4,766,856.00	732,776.70
Community Assets	2,870,404.00	408,443.37
Furniture and Office Equipment	1,642,456.00	309,348.77
Machinery and Equipment	253,996.00	14,984.56
Operational Cost	107,105,465.00	13,111,299.27
Achievements and Awards	3,207,252.00	16,787.88
Advertising Publicity and Marketing	5,277,561.00	592,586.08
Bank Charges Facility and Card Fees	4,238,083.00	465,568.88
Bursaries (Employees)	600,000.00	37,014.52
Commission	7,280,004.00	1,174,483.98
Communication	5,191,353.00	1,320,492.34
Contribution to Provisions	1,404,004.00	-
Entertainment	239,996.00	-
External Audit Fees	5,375,282.00	-
External Computer Service	8,199,996.00	1,481,836.82
Indigent Relief	7,110,908.00	772,326.44
Insurance Underwriting	5,839,845.00	284,728.70
Licences	21,366.00	10,346.00
Management Fee	13,000,000.00	825,730.09
Municipal Services	3,702,337.00	356,373.88
Printing Publications and Books	3,048,250.00	502,438.04
Professional Bodies Membership and Subscription	5,034,464.00	873,595.03
Registration Fees	1,342,216.00	26,279.57
Remuneration to Ward Committees	4,176,000.00	1,044,000.00
Skills Development Fund Levy	3,546,567.00	887,306.72
Travel and Subsistence	1,457,764.00	260,488.46
Uniform and Protective Clothing	5,915,935.00	48,150.36
Vehicle Tracking	403,279.00	158,690.14
Wet Fuel	8,008,549.00	1,972,075.34
Workmen's Compensation Fund	3,484,454.00	-
TOTALS	111,872,321.00	13,844,075.97

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 321, 401m as a capital budget in the current financial year 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) - M03 September										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
National Government		45,189	72,405	-	5,004	15,334	7,187	8,147	113%	72,405
Provincial Government		3,050	8,656	-	1,091	2,149	2,116	33	2%	8,656
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		17,740	15,252	-	738	2,604	4,695	-2,091	-45%	15,252
Transfers recognised - capital	6	65,979	96,314	-	6,832	20,087	13,998	6,089	43%	96,314
Borrowing		-	5,000	-	-	-	-	-	-	5,000
Internally generated funds		105,162	220,088	-	14,214	29,689	34,773	-5,085	-15%	220,088
Total Capital Funding		171,141	321,401	-	21,046	49,775	48,771	1,004	2%	321,401

Capital Budget Funding

Utilisation of Grants

- The capital grant allocation and public contribution for the financial year was R 96,314m, consisting of: -
 - Municipal Infrastructure Grant (MIG) – R 45,062m (excl. Vat) of which R 32,410m (excl. vat) has been received by the Municipality with R12,467m (excl. vat) expenditure on the grant being reflected. This reflects 39% expenditure on the MIG allocation received as of September 2021.
 - Integrated National Electrification Programme (INEP) – R 2,678m (excl. vat) which remains unspent at the end of the first quarter. R 864k has been spent on the Housing Electrification Projects council funded vote. The grant funded vote will be utilised once the first tranche for the grant has been received.
 - Housing Accreditation – R 116 200 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 R2m has been allocated over the MTREF with a roll-over allocation of approximately R6,5m. The EDP business unit is the implementing business unit for the project and the tender was awarded on the 19th of April 2021. Expenditure of R 2,149m reflected as at the end of September 2021. The Construction of the Museum will be completed in the 2021/22 financial year.
- Energy Efficiency and Demand Side Management Grant (EEDMS) – R 3,478(excl. vat) with expenditure of R2,686m being reflected.
- Department of Trade & Industry (DTI KwaDukuza Mall Project) – R11,000m allocation with expenditure of R 2,563m. The DTI allocation is a re-imbursive grant and receipt of grant tranches will only incur once invoices have been submitted by the Municipality.
- R21,187m unspent NDPG grant allocation for the KDM SCADA System. Engagements in terms of the disbursement of the grant is to be held with National Treasury. At present, the understanding is that the grant will be disbursed to the Municipality on the basis of cash flow projections. However, should bridge funding be considered, the business unit will present an item to Council for approval.

Council Funding

- There is a total over-spending on the pro-rata budget of approximately 2% as at end September 2021 on the capital budget, however the Council/internal funds reflects underspending of 15% on this category of funding.

Borrowings

- R5m allocation for the New Dukuza Substation, with no spending as of 30th September. Majority of the cash flow required for this loan funded project is in the outer year allocations over the MTREF. R144m has been allocated for the Dukuza Substation over the MTREF. The business unit has submitted a request for loan cash flows in excess of the budget approved by Council. Finance Business Unit has requested a meeting with the Electrical Business Unit to unpack the request further as Council did not provide authority (via approval of the budget) for such increases in the overall project value.

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 49, 775m as of 30 September 2021. The actual expenditure resulted in a positive variance of 2% from its target.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		4 549	13 500	=	1 592	2 390	4 050	(1 658)	-41%	13 500
Executive and council		=	=	=	=	=	=	=	=	=
Finance and administration		4 549	13 500	=	1 592	2 390	4 050	(1 658)	-41%	13 500
Internal audit		=	=	=	=	=	=	=	=	=
Community and public safety		27 507	21 748	=	1 455	3 440	12 311	(14 872)	-61%	21 748
Community and social services		8 067	38 878	=	1 174	2 232	6 920	(4 688)	-48%	38 878
Sport and recreation		16 578	25 970	=	24	940	8 630	(8 606)	-98%	25 970
Public safety		1 478	20 785	=	=	=	1 445	(1 445)	-100%	20 785
Housing		1 385	6 116	=	267	267	116	151	130%	6 116
Health		=	=	=	=	=	=	=	=	=
Economic and environmental services		78 130	87 636	=	10 165	33 420	9 144	24 277	269%	87 636
Planning and development		89	1 823	=	150	150	1 254	(1 244)	-99%	1 823
Road transport		78 049	85 812	=	8 956	33 271	7 760	25 521	329%	85 812
Environmental protection		=	=	=	=	=	=	=	=	=
Trading services		51 777	128 116	=	7 851	10 526	17 266	(6 741)	-38%	128 116
Energy services		49 836	119 662	=	7 553	10 441	13 410	(2 870)	-22%	119 662
Water management		=	=	=	=	=	=	=	=	=
Waste water management		=	=	=	=	=	=	=	=	=
Waste management		2 941	8 456	=	=	85	3 856	(3 771)	-98%	8 456
Other		=	=	=	=	=	=	=	=	=
Total Capital Expenditure - Functional Classification	3	162 372	321 401	=	21 045	49 775	45 771	1 604	2%	321 401

Governance and Administration – Finance & Admin

In terms of Functional classification, the R2, 390m expenditure reflected is from the following departments within the respective business units: -

Corporate Services Business Unit

- Procurement of Office Furniture & Equipment reflects R 1,125k expenditure to date.

Finance Business Unit

- R 144k spent on the procurement of office furniture as at the end of September 2021. The FBU budget was utilised to procure IT equipment. There is still a need for further IT equipment and additional funding will be sought during the adjustments budget process.
- It has also emerged that the Finance building requires some urgent maintenance and refurbishment work due to degradation of certain parts of the building. Funding for this will also be sought during the adjustments budget process.

Human resource

- Budget allocation of R500k for the Electronic Staff Attendance Register project which has been considered for roll-over into this financial year. No expenditure reflected to date.

Information Technology

- PC Printers Upgrades reflects an expenditure of R 367k of a budget allocation of R1,2m as at end September 2021. The tender for ICT Equipment was awarded and an order was placed at the beginning of July 2021. 100 laptops have since been procured. The business unit have recently requested further funding for the procurement of laptops for Councillors as new Council will be appointed on the 1st of November 2021.
- The Network Upgrade project is a roll-over project that was at Tender Adjudication stage in the 2020/21 financial year, however the R2,2m still remains unspent in the first quarter of the new financial year.

Property Services

- Budget allocation of R1m for the procurement of Engineering Equipment. The project was considered at TSC and has been advertised in the first week of October 2021. Expenditure should be incurred by the next quarter.

Fleet Management

- Budget allocation of R6, 450m under the Fleet Management Business unit. Expenditure of R 753,9m reflected by the end of the first quarter.
- The Electrical Business unit has provided reasons and a status update as listed in the table below.

ITEM DESCRIPTION		APPROVED BUDGET	JULY EXP.	AUG EXP.	SEPT EXP.	AVAILABLE BALANCE	Reasons for funds not spent in Q1
NV Mechanical Workshop Tools Equipment 360400027	s	400,000				400,000	Procurement in Q2/3
Municipal Fleet	s	6,000,000		295,218	456,548	5,248,234	Procured in Q1. Expensed on invoice in Q2/3
360 Furniture and Equipment	s	50,004			2,195	47,809	Procurement in Q2/3
		6,450,004	-	295,218	458,743	5,696,043	

Corporate Communications

- Budget allocation of R900k with no expenditure reflected for the first quarter.
- The business unit requested a budget for the following capital projects:-
 - AR1 Accessibility Studio – R250k
 - Professional Mark IV camera suits – R350k
 - Portable Audio visual (AV) Equipment – R100k
 - Sound System – R100k
 - Container Conversion – R100k

Community & Public Safety

In terms of Functional classification, the R3, 440m expenditure reflected is from the following departments within the respective business units: -

Community & Social Services

Expenditure of R2, 232m:-

- for the Construction to Museum Project (R2,149m) under the EDP business unit,
- R 64k for the Refurbishment to the Darnall Library (Community Services business unit) and
- R19,4k for the Renovation to the LED Centre. R250k budget for this project has been allocated under the Youth Development Business unit.

Sports & Recreation

The sports & recreation reflects a total budget allocation of R 25,970m with the following breakdown by business unit:-

- 070 Parks & Gardens – R660k
- 075 Sports & Recreation – R23,420m
- Marine Safety - R1,890m

Minimal expenditure of R424,7k has been spent under the 070 and 075 business units. The expenditure is related to:-

- R81k for the procurement of Park Equipment,
- R41, 3k for the Upgrade to Zinkwazi Beach Ablution facility,
- R144,3k for the Ward 29 Kick About and
- R158k for the Ward 16 Kick About.

Marine Safety :

- R515,3k has been spent under the Marine Safety business unit for the procurement of a 4x4 Rescue Vehicle.

- The following has been provided by the business unit regarding the status of the projects under the Marine Safety business unit.

ITEM DESCRIPTION		APPROVED BUDGET	YTD EXP.	AVAILABLE BALANCE	COMMENTS
Marine Safety Equipment 045418519	s	200,000		200,000	to procure basic marine safety equipment
Swift Water Rescue Equipment	s	50,000		50,000	CQ has been advertised by SCM for 2 x boats and an order to purchase 1 x SWR boat was issued to Dams Maintenance
Rescue Surfboards	s	190,000		190,000	a requisition will be placed in November so that Marine Safety can have them out on the beaches for the holiday season
Jet Ski Trailers	s	70,000		70,000	CQ has been advertised by SCM
Inflatable Boat Trailer	s	35,000		35,000	CQ has been advertised by SCM
Inflatable Rescue boat	s	80,000		80,000	CQ has been advertised by SCM
Jet Rescue Ski North	s	180,000		180,000	are in the process of being sent to the Tender Specification Committee where they can be placed into one tender
045 Jet Ski	s	200,000		200,000	are in the process of being sent to the Tender Specification Committee where they can be placed into one tender
045 Quad Bikes	s	330,000		330,000	are in the process of being sent to the Tender Specification Committee where they can be placed into one tender
4X4 Rescue Vehicle	s	555,000	515,261	39,739	vehicle procured
		<u>1,890,000</u>	<u>515,261</u>	<u>1,374,739</u>	

Public Safety

- Public Safety reflects no expenditure as of 30 September 2021. Budget allocation of R1, 985m has been provided for Law Enforcement and R18,8m for Fire & Emergency Services.
- The business unit have provided the following reasons as listed in the table below:-

ITEM DESCRIPTION		APPROVED BUDGET	YTD EXP.	AVAILABLE BALANCE	COMMENTS
LAW ENFORCEMENT					
Security infrastructure (guard house)	s	500,000		500,000	tender specification in progress
Law Enforcement Equipment	s	250,000		250,000	specifications completed procurement to commence in November 2021
NV Law Enforcement Bullet Proof Vests 0412428026	s	175,000		175,000	specifications completed procurement to commence in November 2021
Computers	s	70,000		70,000	being procured through IT tender
Air conditioning units	s	70,000		70,000	a requisition will be placed in October 2021
Furniture & Equipment 041	s	200,000		200,000	to procure in November / December 2021
Upgrade Radio Network from Digital to PTT	s	200,000		200,000	specifications completed, CQ process to follow
Law Enforcement Sirens Blue Lights 041428164	s	250,000		250,000	specifications in progress will be advertised in November 2021
Alco meters	s	70,000		70,000	to procure in November 2021
Security cameras	s	200,000		200,000	tender is awarded and installation of cameras in progress
		<u>1,985,000</u>	-	<u>1,985,000</u>	
FIRE AND EMERGENCY					
Sleeping quarters/Standby quarters WIP	m	3,000,000		3,000,000	Civil Dept Project - awaiting for SCM to be advertised
Emergency Equipment 042420509	s	200,004		200,004	CQ Completed awaiting SCM
Gym Equipment	s	200,000		200,000	Outstanding (Awaiting Specification from Staff)
Back Up Generator	s	200,000		200,000	CQ Completed awaiting SCM
Fire Station Bay Doors	s	200,000		200,000	Order Awarded Specifications drawn up & forwarded to fleet services and
Fire Fleet	s	15,000,000		15,000,000	consultant also appointed
		<u>18,800,004</u>	-	<u>18,800,004</u>	
PUBLIC SAFETY		20,785,004	-	20,785,004	

The Community Services Business unit has provided a status update of each project. In accounting for the R4,4m vehicle pending orders for the Waste Management Services which was placed on the financial system, expenditure of 10% would be reached for the first quarter.

COMMUNITY SERVICES 21/22 FINAL BUDGET

ITEM DESCRIPTION	APPROVED BUDGET	YTD EXP.	AVAILABLE BALANCE	
Community Halls Furniture 165422706	200,004	-	200,004	CQ yet to be done
Aircon for Halls	600,000	-	600,000	Project has been advertised though tender process, and it will close on 07/10/2021.
165 Halls Security Gates	300,000	-	300,000	CQ has been advertised
165 City Hall Development WIP	1,500,000	-	1,500,000	Target partially met. Water use licence (WULA) application submitted to the relevant authority and rezoning/ scheme amendment application publicised in local newspaper.
Ablution facility at Malenda Hall- WIP	1,000,000	-	1,000,000	Target met. TSC approved on 13/09/2021 and advertised on 30/09/2021.
Community Halls Fencing 165422527 WIP	300,000	-	300,000	Target met. TSC approved specification on the 13/09/2021 and it was advertised on 29/09/2021.
Refurbishment of Nkobongo Hall- WIP	1,000,000	-	1,000,000	Target met. TSC approved on 13/09/2021 and advertised on 30/09/2021.
	<u>4,900,004</u>	<u>-</u>	<u>4,900,004</u>	
Refurbishment of Shakaskraal Library- WIP	300,000	-	300,000	Has been awarded through CQ process.
Refurbishment of Darnall Library - WIP	300,000	64,020	235,980	50% done, repairing of parking lot area and fencing is yet to be done.
NV Library Library Furniture 030422711	100,000	-	100,000	Bought computers, submitted requisition to IT.
Library Tools and Equipment	50,004	-	50,004	Bought computers, submitted requisition to IT.
	<u>750,004</u>	<u>64,020</u>	<u>685,984</u>	
Parks Equipment 070422546	99,996	68,232	31,764	
Street Litter Bins 070422540	50,004	-	50,004	Sent a requisition to stores, CQ has been advertised.
Borehole and irrigation system for town gard	160,000	-	160,000	CQ yet to be done
070 Park Plant & Equipment	350,004	12,800	337,204	Plant and equipment will procured through the SCM regulation
	<u>660,004</u>	<u>81,032</u>	<u>578,972</u>	18.

COMMUNITY SERVICES 21/22 FINAL BUDGET

ITEM DESCRIPTION	APPROVED BUDGET	YTD EXP.	AVAILABLE BALANCE	
Cremator Filtration System WIP	7,366,277	-	7,366,277	Target partially met. TSC approved the specification on 16/08/2021. The tender was advertised on the 20/08/2021 and the tender will close on the 27/09/2021. TEC, TAC approval
Fencing of old KDM Cemetery 056new WIP	1,000,000	-	1,000,000	Target met. TSC approved specification on the 13/09/2021 and it was advertised on 29/09/2021.
Cemetery Land Acq Cem Dev 056440051- W	1,000,000	-	1,000,000	Target met. Site has been identified and feasibility undertaken.
	<u>9,366,277</u>	<u>-</u>	<u>9,366,277</u>	
Skips 255428151	600,000	-	600,000	Target not met. Still on site identification stage. Currently holding meetings with the relevant Department. The site identification process was delayed.
Recycling and Waste Buyback Centre	1,000,000	-	1,000,000	TAC approved the procurement of goods through Transversal awaiting delivery. Pending value of R 1 085 410
TLB Backhoe	1,500,000	1,085,410	414,590	TAC approved the procurement of goods through Transversal awaiting delivery. Pending value of R 1 424 605
Tipper Truck	1,700,000	1,424,605	275,395	TAC approved the procurement of goods through Transversal awaiting delivery. Pending value of R 1 805 614
Refuse Skip Loader Truck	3,156,000	1,805,614	1,350,386	The project a is at feasibility stage.
Dry Waste Composting Station	399,996	-	399,996	Delivered.
Wheelie Bins	100,000	84,500	15,500	
	<u>8,455,996</u>	<u>4,400,128</u>	<u>4,055,868</u>	
Kick About Ward 9 (WIP)	500,000	-	500,000	Target not met. TSC approved the specification on 9/9/2021. The spec was submitted to the TSC on 1/07/2021
Upgrade to Beach Facilities 075422743 WIP	1,000,000	-	1,000,000	Target not met. TSC approved the specifications on 23/09/2021 and tender advertised on 28/09/2021.
Upgrade to Beach Facilities 075422743 WIP	2,499,996	-	2,499,996	Target partially met. TSC approved the specification on 26/8/2021. The tender was advertised on the 03/09/2021 and the tender will close on the 30/09/2021.
Shayamoya sport field-WIP	1,800,000	-	1,800,000	Target partially met. TSC approved the specification on 16/8/2021. The spec was submitted to the TSC on 1/07/2021. The tender was advertised on the 24/08/2021 and closed on the Target partial met. Signing of the Service Level Agreement between ILembe District Municipality is not done, a draft copy is only available.
075 Construction of Chief Albert Luthuli Sport	500,004	-	500,004	No Target.
Shakashead Swim Pool (Guard house) WIP	275,000	-	275,000	

ITEM DESCRIPTION	APPROVED BUDGET	YTD EXP.	AVAILABLE BALANCE	
Upgrade Beach Ablution Zinkwazi- WMP	170,000	41,292	128,708	No Target.
Beach Ablution Willard 075452157 WMP	110,000	-	110,000	Target met. Completion certificate dated 03/08/2021.
Charlottedale-Kick about- Ward 29- WMP	500,000	144,275	355,725	Target not met. Practical completion not met. Experienced delays due to work stoppage by local community
Kick about- Ward 16	500,000	158,075	341,925	Target not met. Practical Completion of Charlottedale-Kick about is not met. Experienced delays due to work stoppage by local community.
Refurbishment of Combo Court-Ward1- WMP	1,100,000	-	1,100,000	Target met. Rekabal (Pty) Ltd appointed on the 27/08/2021. Site handed over by KwaDukuza Municipality and FDKL Engineering Consultants (Pty) Ltd to Rekabal (Pty) Ltd on 29/09/2021.
Construction of Combo Court Ward9 (WMP)	3,044,750	-	3,044,750	Target met. Craft Artistry (Pty) Ltd appointed on the 13/09/2021. Site handed over by KwaDukuza Municipality and FDKL Engineering Consultants (Pty) Ltd on the 30/09/2021.
Nonoti Beach Node Development 075452156	9,010,139	-	9,010,139	Target not met - Installation of water and sanitation infrastructure. Experienced delays in the commencement of construction due to Environmental Authorisation process.
075 Upgrade to Tidal pool and Septic Tank at	250,000	-	250,000	No Target.
075 Ward 13 Ablution Facility for Combo Cou	82,790	-	82,790	CQ is yet to be advertised
Ward 10 Sport Field Rehab and Combo Court	86,491	-	86,491	CQ is yet to be advertised
075 Construction of Combo Courts	990,933	-	990,933	Target not met. TSC, TEC & TAC approval not achieved.
Beach Access Mats for Wheelchairs	850,000	-	850,000	Target achieved. TSC approved on 19/08/2021 and advertised on 09/09/2021.
Beach Access Wheelchairs	150,000	-	150,000	Target partial met - request for the acquisition of 2 wheelchairs was submitted to stores on 25/08/2021 and advertised on 30/08/2021. However on the day of closure no bid/quotation
	23,420,103	343,642	23,076,461	
Prefabricated Temporary Structure Grèche-V	2,600,000	-	2,600,000	Target not met. Contractor not appointed and site handover not achieved.
	2,600,000	-	2,600,000	
TOTAL EXPENDITURE	50,152,388	4,888,822	45,263,566	
		10%	90%	

Housing

- R6, 116m budget has been allocated under the Housing function. However, during consultation with the business unit, it has been ascertained that the R4,5m budget allocation for the Retaining Wall and Road & Stormwater Access project should be considered under the Roads & Stormwater business unit. The correction to the function of the project will be accounted for during the Adjustment Budget process.
- R267,4k has been spent on the Retaining Wall project mentioned above.
- R1,5m budget for the Renovation to Compounds remains unspent at the end of the first quarter.
- R116,2k has been provided for the procurement of Furniture & Equipment utilising Housing Accreditation funding source. No expenditure reflected to date.

Economic & Environmental Services

In terms of Functional classification, the R33, 420m expenditure reflected is from the following departments within the respective business units: -

Planning & Development

- Budget allocations under Planning and Development are reflected as follows:-
 - R70k for procurement of laptops under the Performance Management business unit. No expenditure to date.
 - R623k for the procurement of a 4x4 vehicle and furniture & equipment for the Public Participation business unit. No expenditure to date.
 - R 1,1m for Economic Development & Planning business unit
- The EDP unit reflects an expenditure of R 150k for the procurement of a Sedan.

- The Park Home Filing Container has a budget allocation of R250k and has been taken to tender specification. The project was advertised in the first week of October 2021. Expenditure should incur by the next quarter.
- The KDM Library Green Rectification project and Procurement of Container for the EDP Enforcement unit is set to be spent in the 2nd quarter of the financial year.

Road Transport - Civil Engineering Roads

- Reflects R33 ,271m expenditure under the Civil Engineering Business Unit. The business unit has commented that targets for the first quarter have been met.
- Expenditure is reflected in the following table: -

Project	Total Budget	Total Actual	Remaining Budget
Mellow Wood Community Hall (WMP)	1,400,000	-	1,400,000
WARD 28: REHABILITATION OF ROADS - WMP	2,000,000	2,000,000	-
Ward 16 Rehab. of Valley & Dwaya Drive - WMP	3,000,000	3,000,000	-
Ward 17 Dendethu Access Road - WMP	2,700,000	-	2,700,000
Ward 22 Sheffield Lane Upgrade to Blacktop - WMP	3,000,000	3,000,000	-
Ward 22 Rehab of Hugh Dent Basil Hullet Club Road WMP	1,500,000	1,500,000	-
Ward 2 Upgrading of Road (Jomba & Zamani) - WMP	1,000,000	999,883	117
Ward 26 Wooden Bridges Ezihlabathini - WMP	350,000	-	350,000
Ward 27 Nyongo Gibeons Rd. - WMP	1,499,996	-	1,499,996
Ward 24 Melville Stormwater Improvement Gabion lining - WMP	1,000,000	-	1,000,000
Ward 26 Stormwater Culvert - WMP	1,000,000	-	1,000,000
Nkobongo Storm Water Improvement - WMP	1,000,000	-	1,000,000
Lindelani Main Road (taxi route) Ward 5- WMP	3,000,000	3,000,000	-
Ward 2 Bridge WMP	1,000,000	-	1,000,000
Ward 18 pedestrian bridge linking Lindelani and Shakaville- WMP	1,000,000	-	1,000,000
Rehabilitation of Lloyd Road in Ward 14- WMP	1,839,349	1,834,884	4,466
Melville Hall - WMP	500,000	-	500,000
Sheffield Beach Road in Ward 22 - WMP	2,000,004	2,000,004	-
Waterworks Road Upgrade to Blacktop in Ward 26 - WMP	6,747,826	2,289,455	4,458,371
Gravel Road Upgrade to Blacktop in Ward 8 - WMP	3,000,000	2,340,716	659,284
R 102- Townview link road in Ward 19 - WMP	500,000	484,040	15,960
Thembeni Roads Upgrade in ward 12 (Rehab) MIG- WMP	1,527,157	1,527,127	30
Ward 13 Internal Roads - MIG- WMP	1,500,000	1,500,000	-
Mdlbeni Access Roads and Stormwater in Ward 25 - WMP	2,135,640	496,335	1,639,305
Rocky Park link to Testing Station in Ward 19/16 WMP	500,000	-	500,000
Chris Hani Sport field - WMP	4,400,000	-	4,400,000
Chief Albert Luthuli Road in Ward 19/16 WMP	1,000,000	-	1,000,000
NV Roads Stormwater Traffic Calming Measures 170461528 WMP	500,000	48,300	451,700
Groutville Surface Roads and Stormwater MIG in Ward 12 WMP	7,398,420	-	7,398,420
Side walk project WMP	2,000,004	1,999,131	873
Ward 11 Rehab of Blythdale Road (Mvoti Drive Tarpon Crescen WMP	2,000,000	2,000,000	-
Ward 12 Rehab Tinley Manor Rd. (Lagoon Dr. Ocean View Seaview) WMP	1,000,000	1,000,000	-
Ward 14 Retaining of Lloyds Housing Pr(Walls (Gabion Guard) WMP	1,000,000	-	1,000,000
Rehab of Panorama drive in Ward 3- WMP	2,000,000	1,999,985	15
Rehab of Roads 170461529 -	11,813,826	-	11,813,826
NV Roads Stormwater Commuter Shelters 170452118	4,000,000	-	4,000,000
Gledhow South Link	1,500,000	250,665	1,249,335
	83,312,222	33,270,525	50,041,697

Road Transport – Vehicle Testing – reflects R 2,496m budget allocation for the Upgrade to Salt Rock Offices, CCTV Equipment and Law Enforcement Equipment. No expenditure has been reflected as of 30th September.

Project	Budget	Reason for No Expenditure
Upgrade to Salt Rock Offices WIP	1,500,000	Awaiting for an updated report from the Engineers
046428141 Motor Licencing Equipment	99,996	A requisition will be placed in October 2021
CCTV Equipment	900,000	Tender is awarded and installation of cameras in progress

Trading Services

In terms of Functional classification, the R10, 525m expenditure reflected is from the following departments within the respective business units: -

Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R 10, 441m. The expenditure is reflected in the table below with reasons for the underspending as well as status update for each project being provided by the business unit.

ELECTRICAL ENGINEERING 21/22 FINAL BUDGET						
ITEM DESCRIPTION		APPROVED BUDGET	JULY EXP.	AUG EXP.	SEPT EXP.	AVAILABLE BALANCE
Network Master Planning (Reticulation)	m	500,000				500,000
Control Boxes in Eskom Areas	s	399,996				399,996
400 Furniture and Equipment	s	200,000				200,000
NV Electricity Admin Safety Equip Fas PPE Port	s	100,000				100,000
NV Electricity Admin Tools Equip 400400027	s	100,000			44,574	55,426
Energy Efficient Retrofit- WIP	m	3,478,261			2,685,908	792,353
Implementation of KDMScada System	m	21,186,744				21,186,744
Electricity Admin New Dukuza 80MVA Bulk	m	5,000,000				5,000,000
Electricity Admin New Dukuza 80MVA Bulk	m	5,000,000				5,000,000
Electricity Admin Housing Elect Project WIP	m	3,000,000		558,797	305,650	2,135,553
Electricity Admin Housing Elect Project WIP	m	2,678,261				2,678,261
KwaDukuza Mall Bulk Supplies- LPD funding	m	2,556,845				2,556,845
KwaDukuza Mall Bulk Supplies- DTI funding WIP	m	11,000,000		1,825,307	737,507	8,437,186
		55,200,107	-	2,384,104	3,773,639	49,042,364
NV Street Lights Cluster A 100 SL 400452122	m	950,004		25,081		924,923
NV Street Lights Cluster B 37SL 400452123	m	950,004		25,081		924,923
NV Street Lights Cluster C 100SL 400452124	m	950,004		25,081		924,923
NV Street Lights Cluster D 100SL 400452125	m	950,004		25,081	258,611	666,313
NV Street Lights Cluster E 100 SL 400452126	m	950,004		25,081	187,119	737,804
NV Street Lights Cluster F 50 SL 400452127	m	950,004		25,081		924,923
NV Street Lights Cluster G 50 SL 400452128	m	950,004		25,081		924,923
		6,650,028	-	175,565	445,730	6,028,734

ITEM DESCRIPTION		APPROVED BUDGET	JULY EXP.	AUG EXP.	SEPT EXP.	AVAILABLE BALANCE	Reasons for funds not spent in Q1
NV Street Lights Refurbishment Cluster AWP	m	800,000			88,316	711,684	WIP- Expense in Q2
NV Street Lights Refurbishment Cluster BWP	m	800,000			131,560	668,440	
NV Street Lights Refurbishment Cluster CWP	m	800,000			113,201	686,799	
NV Street Lights Refurbishment Cluster DWP	m	800,000			63,462	736,538	
NV Street Lights Refurbishment Cluster EWP	m	800,000			33,452	766,548	
NV Street Lights Refurbishment Cluster FWP	m	800,000			465,140	334,860	
NV Street Lights Refurbishment Cluster GWP	m	800,000			108,219	691,781	
		5,600,000	-	-	1,008,351	4,591,649	
LV Network Upgrades Cluster AWP	m	275,004			25,000	250,004	At tender advertising stage
LV Network Upgrades Cluster BWP	m	975,004			44,714	930,290	
LV Network Upgrades Cluster CWP	m	275,004			25,000	250,004	
LV Network Upgrades Cluster DWP	m	275,004			25,000	250,004	
LV Network Upgrades Cluster EWP	m	275,004			25,000	250,004	
LV Network Upgrades Cluster FWP	m	275,004			25,000	250,004	
LV Network Upgrades Cluster GWP	m	275,004			25,000	250,004	
		2,625,028	-	-	194,714	2,430,314	
MV Network Upgrades Cluster BWP	m	1,023,012				1,023,012	In Design stage- Expense in Q3/4
MV Network Upgrades Cluster DWP	m	1,435,512				1,435,512	
		2,458,524	-	-	-	2,458,524	
MV Substations Upgrades and Refurbishment:	m	1,200,000				1,200,000	In design stage- Expense in Q3/4
MV Substations Upgrades and Refurbishment:	m	1,200,000				1,200,000	
MV Substations Upgrades and Refurbishment:	m	699,996				699,996	
MV Substations Upgrades and Refurbishment:	m	300,000				300,000	
MV Substations Upgrades and Refurbishment:	m	1,500,000				1,500,000	
MV Substations Upgrades and Refurbishment:	m	150,000				150,000	
MV Substations Upgrades and Refurbishment:	m	150,000				150,000	
		5,199,996	-	-	-	5,199,996	
MV Substations Rebuild: SAPPI Substations -	m	5,500,000				5,500,000	Design In progress
		5,500,000	-	-	-	5,500,000	
NV Replace Grid Prot Relays 11KV P3 430452146	m	3,963,478				3,963,478	WIP- Expense in Q2/3
Lot 14 Switch room Replace 11KV Switchgear	m	3,800,000				3,800,000	Design Stage- Expense in Q3/4
		7,763,478	-	-	-	7,763,478	
NV/SAPPI Gzenga Substation 440423981 WIP	m	21,000,000			2,463,512	18,536,488	WIP- Expense in Q2/3/4
Replace 33KV Cable between Lavopiere and	s	7,376,614				7,376,614	Project at TAC since May 21
Replace 33KV Cable between Lavopiere and	m					-	
		28,376,614	-	-	2,463,512	25,913,102	
Tinley Minor 11KV CHL Phase 6 WIP	s	287,969				287,969	Project at TAC since May 21
		287,969	-	-	-	287,969	
TOTAL EXPENDITURE		119,661,744	-	2,599,669	7,880,946	109,221,129	
			0%	2%	7%	91%	

Section 52(D) First Quarter Budget and Performance Assessment

Waste Management

- Expenditure of R 84,5 is related to the procurement of wheelie bins.
- R6,356m has been provided for the specialized vehicle procurement which includes the Tipper Truck, Refuse Skip Loader and TLB Backhoe. The SCM processes have been finalized and orders have been placed on the system. The following pending payments are reflecting on the financial system:-
 - TLB Backhoe – R 1,085,409.80
 - Tipper Truck – R 1,424,605.00
 - Refuse Skip Loader Truck – R 1,805,613.55
- If the above transactions were processed during the quarter, the business unit would have spent R 4,400m reflecting 52% expenditure on the capital budget allocation, with an overall 10% expenditure being reflected on the Community Services Business unit.
- The Dry Waste Composting project is at feasibility study stage while site identification for the Recycling Centre has been delayed.

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

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

SUMMARY CAPITAL EXPENDITURE 2021/22

BUSINESS UNIT	APPROVED BUDGET	JULY EXP	AUG EXP	SEPT EXP	YTD EXP.	Q1 ACTUAL	Q1 BUDGET	VARIANCE	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	1,593,500	-	-	-	-	-	893,500	(893,500)	0.0%	1,593,500
CORPORATE SERVICES	5,400,000	-	363,521	1,128,865	1,492,385	1,492,385	2,700,000	(1,207,615)	27.8%	3,907,615
FINANCE	150,000	-	138,484	5,600	144,084	144,084	150,000	(5,916)	96.1%	5,916
EDP	21,989,996	-	1,057,859	1,240,611	2,298,470	2,298,470	4,220,000	(1,921,530)	10.5%	19,691,526
COMMUNITY SERVICES & PUBLIC AMENITIES	47,552,388	-	485,122	88,072	573,194	573,194	15,631,226	(15,058,032)	1.2%	46,979,195
COMMUNITY SAFETY	25,325,000	515,261	-	-	515,261	515,261	3,550,000	(3,034,739)	2.0%	24,809,739
CIVIL ENGINEERING & HUMAN SETTLEMENTS	90,428,422	5,999,795	17,314,258	10,223,873	33,537,926	33,537,926	6,966,200	26,571,726	37.1%	56,890,496
ELECTRICAL ENGINEERING	126,111,748	-	2,854,887	8,339,689	11,194,576	11,194,576	14,410,225	(3,215,649)	8.9%	114,917,172
YOUTH DEVELOPMENT	2,850,000	-	-	19,450	19,450	19,450	250,000	(230,550)	0.7%	2,830,550
TOTAL	321,401,054	6,515,056	22,214,130	21,046,160	49,775,346	49,775,346	48,771,151	1,004,195	15.5%	271,625,708

84.5%

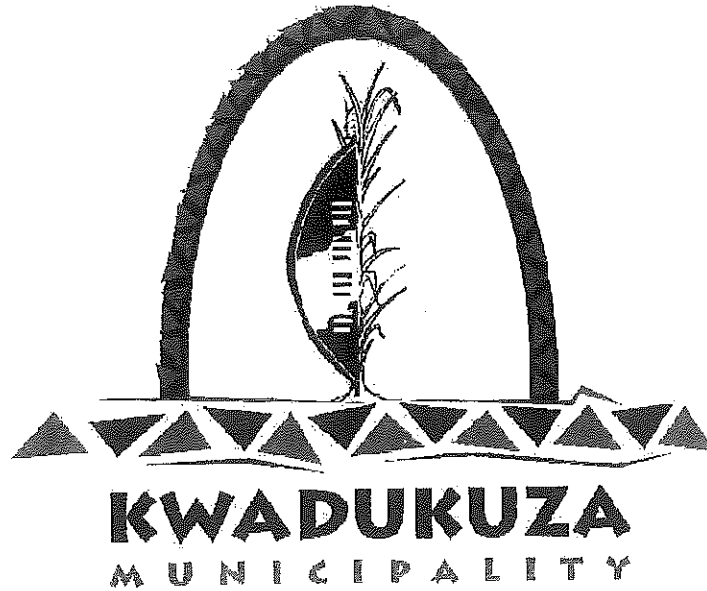
2.0% 6.9% 6.5%

REVENUE & EXPENDITURE INCLUDING ACCRUALS

Revenue By Source	Month of September	Year to Date Actuals	Estimated Accruals	Actuals Including Accruals	YTD Budget	YTD Variance	YTD Variance %
Property rates	49,507,254	112,612,274		112,612,274	104,932,403	7,679,871	7%
Service charges - electricity revenue	90,244,780	185,372,446	78,460,098	263,832,544	269,096,200	(5,263,656)	-2%
Service charges - refuse revenue	5,925,741	17,913,840		17,913,840	16,994,434	919,406	5%
Rental of facilities and equipment	185,255	537,263		537,263	856,378	(319,115)	-37%
Interest earned - external investments	2,058,095	4,551,820	1,467,239	6,019,059	6,756,024	(736,965)	-11%
Interest earned - outstanding debtors	462,901	1,277,351		1,277,351	2,250,000	(972,649)	-43%
Fines, penalties and forfeits	389,289	2,372,635	2,309,150	4,681,785	4,561,551	120,234	3%
Licences and permits	524,507	593,557		593,557	175,669	417,888	238%
Agency services	903,680	2,777,341		2,777,341	3,271,335	(493,994)	-15%
Transfers and subsidies	2,330,172	85,751,996		85,751,996	57,050,562	28,701,434	50%
Other revenue	1,958,924	11,538,455		11,538,455	8,939,402	2,599,054	29%
Gains	-	-		-	729,717	(729,717)	-100%
Total Revenue (excluding capital transfers and contributions)	154,490,597	425,298,977	82,236,487	507,535,464	475,613,673	31,921,791	
Expenditure By Type							
Employee related costs	35,220,002	107,132,777		107,132,777	127,807,944	(20,675,166)	-16%
Remuneration of councillors	2,117,059	5,647,106		5,647,106	6,349,868	(702,762)	-11%
Debt impairment	3,005,726	3,051,943		3,051,943	40,777,238	(37,725,295)	-93%
Depreciation & asset impairment	6,718,602	20,349,664		20,349,664	24,611,524	(4,261,860)	-17%
Finance charges	356,811	356,811		356,811	6,223,556	(5,866,745)	-94%
Bulk purchases	108,019,890	213,712,633	76,573,659	290,286,292	221,948,338	68,337,954	31%
Other materials	1,986,964	4,616,027		4,616,027	5,465,014	(848,987)	-16%
Contracted services	17,332,150	37,566,282	4,187,112	41,753,394	56,155,976	(14,402,582)	-26%
Transfers and subsidies	573,877	866,772		866,772	1,757,529	(890,757)	-51%
Other expenditure	6,016,844	13,844,076		13,844,076	27,968,080	(14,124,004)	-51%
Losses	-	-		-	-	-	-
Total Expenditure	181,347,926	407,144,090	80,760,771	487,904,861	519,065,066	(31,160,205)	
Surplus/(Deficit)	(26,857,329)	18,154,887	1,475,716	19,630,603	(43,451,393)	63,081,996	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	7,748,961	20,104,954		20,104,954	22,186,124	(2,081,171)	-9%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	762,278	1,237,746		1,237,746	4,545,026	(3,307,280)	-73%
	8,511,238	21,342,699	-	21,342,699	26,731,150	(5,388,450)	
Surplus/ (Deficit) for the year	(18,346,090)	39,497,587	1,475,716	40,973,302	(16,720,243)	57,693,546	

SUMMARY CAPITAL BUDGET INCLUDING PENDINGS

SUMMARY CAPITAL BUDGET INCLUDING PENDINGS									
BUSINESS UNIT	APPROVED BUDGET	JUNE	AUG	SEPT	PENDING	YTD	YTD	YTD	AVAILABLE
OFFICE OF THE MUNICIPAL MANAGER	1,593,500	-	-	-	-	-	-	0.0%	1,593,500
CORPORATE SERVICES	5,400,000	-	363,521	1,128,865	858,571	2,350,957	43.5%	3,049,043	
FINANCE	150,000	-	138,484	5,600	-	144,084	96.1%	5,916	
EDP	21,989,996	-	1,057,859	1,240,611	-	2,298,470	10.5%	19,691,526	
COMMUNITY SERVICES & PUBLIC AMENITIES	47,552,388	-	485,122	88,072	4,714,519	5,287,713	11.1%	42,264,676	
COMMUNITY SAFETY	25,325,000	515,261	-	-	273,130	788,391	3.1%	24,536,609	
CIVIL ENGINEERING & HUMAN SETTLEMENTS	90,428,422	5,999,795	17,314,258	10,223,873	86,556	33,624,481	37.2%	56,803,941	
ELECTRICAL ENGINEERING	126,111,748	-	2,854,887	8,339,689	2,009,171	13,203,747	10.5%	112,908,001	
YOUTH DEVELOPMENT	2,850,000	-	-	19,450	-	19,450	0.7%	2,830,550	
TOTAL	321,401,054	6,515,056	22,214,130	21,046,160	7,941,947	57,717,292	18.0%	263,683,762	
		2.0%	6.9%	6.5%	2.5%			82.0%	



1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

Due to the legislated formats required for the First 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 First 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 - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	533 546	577 128	—	49 507	112 612	144 282	(31 670)	-22%	577 128
Service charges	948 660	1 144 363	—	96 171	203 286	286 091	(82 804)	-29%	1 144 363
Investment revenue	29 453	27 024	—	2 058	4 552	6 756	(2 204)	-33%	27 024
Transfers and subsidies	260 539	228 202	—	2 330	85 752	57 051	28 701	50%	228 202
Other own revenue	75 330	83 136	—	4 425	19 097	20 784	(1 687)	-8%	83 136
Total Revenue (excluding capital transfers and contributions)	1 847 529	2 059 853	—	154 491	425 299	514 963	(89 664)	-17%	2 059 853
Employee costs	425 155	511 232	—	35 220	107 133	127 808	(20 675)	-16%	511 232
Remuneration of Councillors	22 848	25 399	—	2 117	5 647	6 350	(703)	-11%	25 399
Depreciation & asset impairment	97 487	98 446	—	6 719	20 350	24 612	(4 262)	-17%	98 446
Finance charges	20 024	24 894	—	357	357	6 224	(5 867)	-94%	24 894
Inventory consumed and bulk purchases	778 815	909 653	—	110 007	218 329	227 413	(9 085)	-4%	909 653
Transfers and subsidies	3 549	7 030	—	574	867	1 758	(891)	-51%	7 030
Other expenditure	320 622	499 605	—	26 355	54 462	124 901	(70 439)	-56%	499 605
Total Expenditure	1 668 500	2 076 260	—	181 348	407 144	519 065	(111 921)	-22%	2 076 260
Surplus/(Deficit)	179 028	(16 407)	—	(26 857)	18 155	(4 102)	22 257	-543%	(16 407)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54 962	88 744	—	7 749	20 105	22 186	(2 081)	-9%	88 744
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	22 904	18 180	—	762	1 238	4 545	(3 307)	-73%	18 180
Surplus/(Deficit) after capital transfers & contributions	256 894	90 518	—	(18 346)	39 498	22 629	16 868	75%	90 518
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	256 894	90 518	—	(18 346)	39 498	22 629	16 868	75%	90 518
Capital expenditure & funds sources									
Capital expenditure	162 372	321 401	—	21 046	49 775	48 771	1 004	2%	321 401
Capital transfers recognised	65 979	96 314	—	6 832	20 087	13 998	6 089	43%	96 314
Borrowing	—	5 000	—	—	—	—	—	—	5 000
Internally generated funds	105 162	220 088	—	14 214	29 689	34 773	(5 085)	-15%	220 088
Total sources of capital funds	171 141	321 401	—	21 046	49 775	48 771	1 004	2%	321 401
Financial position									
Total current assets	1 283 612	1 257 616	—	—	1 144 344	—	—	—	1 257 616
Total non current assets	2 450 096	2 738 559	—	—	2 480 757	—	—	—	2 738 559
Total current liabilities	512 967	704 209	—	—	366 860	—	—	—	704 209
Total non current liabilities	302 393	331 644	—	—	300 427	—	—	—	331 644
Community wealth/Equity	2 984 283	2 960 323	—	—	2 957 814	—	—	—	2 960 323
Cash flows									
Net cash from (used) operating	1 915 530	192 290	—	160 688	492 170	4 164	(488 006)	-11719%	192 290
Net cash from (used) investing	(146 917)	(321 401)	—	(21 302)	(50 855)	(80 350)	(29 495)	37%	(321 401)
Net cash from (used) financing	1 637	(6 527)	—	(121)	878	(1 632)	(2 510)	154%	(6 527)
Cash/cash equivalents at the month/year end	2 552 195	623 024	—	—	1 416 127	680 844	(735 283)	-108%	838 296
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	82 902	30 943	13 626	10 142	8 949	8 192	66 684	123 257	344 695
Creditors Age Analysis									
Total Creditors	6 491	322	75	47	49	6	15	61	7 065

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - R thousands										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		716 206	718 348	-	54 414	136 838	179 587	(42 749)	-24%	718 348
Executive and council		111 892	66 977	-	78	4 135	16 744	(12 609)	-75%	66 977
Finance and administration		603 572	650 629	-	54 337	132 703	162 657	(29 955)	-18%	650 629
Internal audit		742	742	-	-	-	185	(185)	-100%	742
Community and public safety		76 862	79 256	-	3 093	53 570	19 814	33 755	170%	79 256
Community and social services		20 395	27 408	-	1 628	8 342	6 852	1 490	22%	27 408
Sport and recreation		46 824	44 660	-	527	44 092	11 165	32 927	295%	44 660
Public safety		4 844	1 536	-	59	196	384	(188)	-49%	1 536
Housing		4 798	5 651	-	880	940	1 413	(473)	-33%	5 651
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		105 972	132 423	-	6 944	31 728	33 106	(1 378)	-4%	132 423
Planning and development		35 254	51 498	-	1 722	12 968	12 874	94	1%	51 498
Road transport		69 125	79 332	-	5 222	18 760	19 833	(1 073)	-5%	79 332
Environmental protection		1 593	1 593	-	-	-	398	(398)	-100%	1 593
Trading services		1 026 355	1 236 751	-	98 551	224 506	309 188	(84 681)	-27%	1 236 751
Energy sources		933 089	1 147 265	-	92 625	185 084	286 816	(101 732)	-35%	1 147 265
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		93 265	89 486	-	5 926	39 422	22 371	17 051	76%	89 486
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 925 395	2 166 778	-	163 002	446 642	541 694	(95 053)	-18%	2 166 778
Expenditure - Functional										
Governance and administration		248 690	318 002	-	21 811	54 168	79 501	(25 333)	-32%	318 002
Executive and council		89 043	91 255	-	8 639	17 343	22 814	(5 470)	-24%	91 255
Finance and administration		156 662	220 485	-	12 806	35 934	55 121	(19 187)	-35%	220 485
Internal audit		3 985	6 263	-	365	890	1 566	(676)	-43%	6 263
Community and public safety		262 970	304 040	-	19 606	57 423	76 010	(18 587)	-24%	304 040
Community and social services		57 300	50 646	-	3 328	8 975	12 661	(3 687)	-29%	50 646
Sport and recreation		86 746	96 812	-	6 802	19 029	24 203	(5 174)	-21%	96 812
Public safety		106 425	138 482	-	8 507	26 725	34 621	(7 895)	-23%	138 482
Housing		12 500	18 100	-	969	2 694	4 525	(1 831)	-40%	18 100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		153 451	191 843	-	13 199	34 194	47 961	(13 767)	-29%	191 843
Planning and development		55 063	80 484	-	4 527	12 857	20 121	(7 264)	-36%	80 484
Road transport		96 206	108 456	-	8 493	20 833	27 114	(6 281)	-23%	108 456
Environmental protection		2 181	2 903	-	179	504	726	(221)	-31%	2 903
Trading services		1 003 390	1 262 374	-	126 731	261 359	315 594	(54 235)	-17%	1 262 374
Energy sources		909 112	1 159 251	-	118 892	243 426	289 813	(46 387)	-16%	1 159 251
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		94 278	103 123	-	7 840	17 933	25 781	(7 848)	-30%	103 123
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 668 500	2 076 260	-	181 348	407 144	519 065	(111 921)	-22%	2 076 260
Surplus/ (Deficit) for the year		256 894	90 518	-	(18 346)	39 498	22 629	16 868	75%	90 518

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

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

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Revenue - Functional									
<i>Municipal governance and administration</i>		716 206	718 348	-	54 414	136 838	179 587	(42 749)	-24%
Executive and council		111 892	66 977	-	78	4 135	16 744	(12 609)	(0)
Mayor and Council		107 994	63 075	-	78	233	15 769	(15 536)	(0)
Municipal Manager, Town Secretary and Chief Executive		3 898	3 902	-	-	3 902	975	2 926	0
Finance and administration		603 572	650 629	-	54 337	132 703	162 657	(29 955)	(0)
Administrative and Corporate Support		69	80	-	-	11	20	(9)	(0)
Asset Management		-	-	-	-	-	-	-	-
Finance		597 042	642 559	-	54 256	132 430	160 640	(28 210)	(0)
Fleet Management		-	-	-	-	-	-	-	-
Human Resources		2 452	1 991	-	-	-	498	(498)	(0)
Information Technology		-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media		3 238	3 238	-	-	-	810	(810)	(0)
Co-ordination		23	26	-	2	6	6	(0)	(0)
Property Services		-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-
Supply Chain Management		748	2 735	-	79	256	684	(428)	(0)
Valuation Service		-	-	-	-	-	-	-	-
Internal audit		742	742	-	-	-	185	(185)	(0)
Governance Function		742	742	-	-	-	185	(185)	(0)
<i>Community and public safety</i>		76 862	79 256	-	3 093	63 570	19 814	33 755	0
Community and social services		20 395	27 408	-	1 628	8 342	6 852	1 490	0
Aged Care		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		2 942	2 488	-	115	2 081	622	1 459	0
Child Care Facilities		5 958	5 958	-	-	-	1 489	(1 489)	(0)
Community Halls and Facilities		113	440	-	12	20	110	(90)	(0)
Consumer Protection		-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-
Disaster Management		4 167	3 273	-	-	3 273	818	2 455	0
Education		-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-
Libraries and Archives		6 320	6 485	-	205	374	1 621	(1 248)	(0)
Literacy Programmes		-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-
Museums and Art Galleries		896	8 765	-	1 296	2 594	2 191	403	0
Population Development		-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		46 824	44 680	-	527	44 092	11 165	32 927	0
Beaches and Jetties		-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		46 055	43 813	-	-	43 437	10 953	32 484	0
Recreational Facilities		770	847	-	527	655	212	443	0
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-
<i>Public safety</i>		4 844	1 536	-	59	196	384	(188)	(0)
Civil Defence		-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		222	489	-	17	63	122	(59)	(0)
Licensing and Control of Animals		-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		4 623	1 047	-	42	133	262	(129)	(0)
Pounds		-	-	-	-	-	-	-	-
<i>Housing</i>		4 798	5 651	-	880	940	1 413	(473)	(0)
Housing		4 798	5 651	-	880	940	1 413	(473)	(0)
Informal Settlements		-	-	-	-	-	-	-	-
<i>Health</i>		-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Food Control		-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-
Economic and environmental services		105 972	132 423	-	6 944	31 728	33 108	(1 378)	(0)
Planning and development		35 254	51 498	-	1 722	12 968	12 874	94	0
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		1 857	1 857	-	-	-	464	(464)	(0)
Central City Improvement District		-	-	-	-	-	-	-	-
Development Facilitation		3 046	2 289	-	102	312	572	(260)	(0)
Economic Development/Planning		8 895	23 630	-	50	8 754	5 907	2 846	0
Regional Planning and Development		-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		21 457	23 722	-	1 570	3 902	5 930	(2 028)	(0)
Project Management Unit		-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-
Road transport		68 125	79 332	-	5 222	18 760	19 833	(1 073)	(0)
Public Transport		-	-	-	-	-	-	-	-
Road and Traffic Regulation		8 746	13 085	-	904	2 777	3 271	(494)	(0)
Roads		60 379	66 247	-	4 318	15 982	16 562	(579)	(0)
Taxi Ranks		-	-	-	-	-	-	-	-
Environmental protection		1 593	1 593	-	-	-	398	(398)	(0)
Biodiversity and Landscape		1 593	1 593	-	-	-	398	(398)	(0)
Coastal Protection		-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-
Trading services		1 026 355	1 236 751	-	98 551	224 505	309 188	(84 681)	(0)
Energy sources		933 089	1 147 265	-	92 625	185 084	288 816	(101 732)	(0)
Electricity		933 089	1 147 265	-	92 625	185 084	288 816	(101 732)	(0)
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		93 265	89 486	-	5 925	39 422	22 371	17 051	0
Recycling		-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-
Solid Waste Removal		93 265	89 486	-	5 926	39 422	22 371	17 051	0
Street Cleaning		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 925 385	2 166 778	-	163 002	446 642	541 694	(95 053)	(0)
Expenditure - Functional		248 690	318 002	-	21 811	54 168	79 501	(25 333)	(0)
Municipal governance and administration		88 043	91 255	-	8 639	17 343	22 814	(5 470)	(0)
Executive and council		59 990	57 381	-	6 032	10 830	14 345	(3 515)	(0)
Mayor and Council		-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		28 053	33 875	-	2 607	6 513	8 469	(1 956)	(0)
Finance and administration		156 662	220 485	-	12 806	35 834	55 121	(19 187)	(0)
Administrative and Corporate Support		20 746	23 742	-	2 122	5 467	5 935	(468)	(0)
Asset Management		-	-	-	-	-	-	-	-
Finance		52 921	113 937	-	3 819	9 684	28 484	(18 791)	(0)

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<i>Fleet Management</i>		10 151	11 552	-	894	2 672	2 888	(216)	(0)
<i>Human Resources</i>		11 444	13 789	-	873	2 288	3 447	(1 159)	(0)
<i>Information Technology</i>		15 256	17 646	-	1 315	4 316	4 412	(96)	(0)
<i>Legal Services</i>		-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media</i>		5 284	8 294	-	590	1 452	2 074	(622)	(0)
<i>Co-ordination</i>		8 044	8 324	-	637	1 898	2 081	(182)	(0)
<i>Property Services</i>		-	-	-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-	-	-
<i>Security Services</i>		24 104	14 714	-	1 799	6 283	3 679	2 604	0
<i>Supply Chain Management</i>		8 711	8 488	-	658	1 865	2 122	(257)	(0)
<i>Valuation Service</i>		-	-	-	-	-	-	-	-
<i>Internal audit</i>		3 985	6 263	-	365	890	1 566	(676)	(0)
<i>Governance Function</i>		3 985	6 263	-	365	890	1 566	(676)	(0)
Community and public safety		252 970	304 040	-	19 806	57 423	76 010	(18 587)	(0)
<i>Community and social services</i>		57 300	50 645	-	3 328	8 975	12 661	(3 687)	(0)
<i>Aged Care</i>		-	-	-	-	-	-	-	-
<i>Agricultural</i>		-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		8 175	10 394	-	709	1 954	2 598	(645)	(0)
<i>Child Care Facilities</i>		5 375	9 183	-	436	1 265	2 296	(1 030)	(0)
<i>Community Halls and Facilities</i>		26 959	8 837	-	711	1 795	2 209	(414)	(0)
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Disaster Management</i>		3 931	7 128	-	397	838	1 782	(944)	(0)
<i>Education</i>		-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		11 844	13 905	-	996	2 872	3 476	(604)	(0)
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		1 017	1 200	-	78	250	300	(50)	(0)
<i>Population Development</i>		-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-
Sport and recreation		86 746	96 812	-	6 802	19 029	24 203	(5 174)	(0)
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		53 137	57 152	-	4 492	11 791	14 288	(2 497)	(0)
<i>Recreational Facilities</i>		33 609	39 660	-	2 310	7 238	9 915	(2 677)	(0)
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-
Public safety		106 425	138 482	-	8 507	26 723	34 621	(7 898)	(0)
<i>Civil Defence</i>		-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		40 520	55 947	-	3 223	9 180	13 987	(4 807)	(0)
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		65 904	82 536	-	5 284	17 546	20 634	(3 088)	(0)
<i>Pounds</i>		-	-	-	-	-	-	-	-
Housing		12 500	18 100	-	969	2 684	4 525	(1 841)	(0)
<i>Housing</i>		12 500	18 100	-	969	2 684	4 525	(1 841)	(0)
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-
<i>Health Services</i>		-	-	-	-	-	-	-	-
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including Immunizations</i>		-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-
Economic and environmental services		153 451	191 843	-	13 199	34 194	47 961	(13 767)	(0)
<i>Planning and development</i>		55 063	80 484	-	4 527	12 857	20 121	(7 264)	(0)
<i>Billboards</i>		-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDS)</i>		14 060	16 652	-	1 111	3 320	4 163	(843)	(0)
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Development Facilitation		9 727	11 735	-	775	2 541	2 934	(393)	(0)	11 735
Economic Development/Planning		9 114	28 680	-	690	2 037	7 170	(5 134)	(0)	28 680
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		22 162	23 417	-	1 952	4 960	5 854	(894)	(0)	23 417
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		95 206	108 456	-	8 493	20 833	27 114	(6 281)	(0)	108 456
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		12 386	15 394	-	1 099	3 202	3 848	(646)	(0)	15 394
Roads		83 840	93 062	-	7 394	17 630	23 266	(5 635)	(0)	93 062
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		2 181	2 903	-	179	504	726	(221)	(0)	2 903
Biodiversity and Landscape		2 181	2 903	-	179	504	726	(221)	(0)	2 903
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1 003 390	1 262 374	-	126 731	261 359	315 594	(54 235)	(0)	1 262 374
Energy sources		909 112	1 159 251	-	118 892	243 426	289 813	(46 387)	(0)	1 159 251
Electricity		905 122	1 154 566	-	116 186	242 059	288 642	(46 583)	(0)	1 154 566
Street Lighting and Signal Systems		3 990	4 685	-	705	1 367	1 171	196	0	4 685
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		94 278	103 123	-	7 840	17 933	25 781	(7 848)	(0)	103 123
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		85 170	92 006	-	7 173	15 592	23 001	(7 409)	(0)	92 006
Street Cleaning		9 108	11 118	-	667	2 341	2 779	(438)	(0)	11 118
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 668 509	2 076 260	-	161 348	407 144	519 055	(111 921)	(0)	2 076 260
Surplus/ (Deficit) for the year		256 894	90 518	-	(18 346)	39 498	22 629	16 868	0	90 518

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	1 315 751 049	1 558 603 330	-631 268 562	87 216 042	-93 967 274	4 936 526	#REF!	1 535 509 330
check opexp balance	1 085 595 653	1 525 857 438	-579 878 440	129 995 485	27 357 443	92 939 486	-65 582 043	1 496 381 760

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Managerial Vote)										
Vote Description	Ref	2020/21 Audited Outcome	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget						
R thousands										
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		9 736	9 740	-	-	3 902	2 435	1 467	60.3%	9 740
Vote 2 - Corporate Services Business Unit		110 514	65 145	-	78	244	16 286	(16 043)	-98.5%	65 145
Vote 3 - Finance Business Unit		587 790	645 295	-	54 334	132 686	161 324	(28 638)	-17.8%	645 295
Vote 4 - Economic Development Planning Business Unit		35 885	59 998	-	3 018	15 562	15 000	563	3.8%	59 998
Vote 5 - Community Services and Public Amenities Business Unit		149 447	143 542	-	6 327	85 528	35 885	49 643	138.3%	143 542
Vote 6 - Community Safety Business Unit		17 774	17 912	-	1 420	6 707	4 478	2 229	49.8%	17 912
Vote 7 - Civil Engineering and Human Settlement Business Unit		65 201	71 924	-	5 200	16 928	17 981	(1 053)	-5.9%	71 924
Vote 8 - Electrical Engineering Business Unit		933 089	1 147 265	-	92 625	185 084	286 816	(101 732)	-35.5%	1 147 265
Vote 9 - Youth Development Business Unit		5 958	5 958	-	-	-	1 489	(1 489)	-100.0%	5 958
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 925 395	2 166 778	-	163 002	446 642	541 694	(95 053)	-17.5%	2 166 778
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		46 714	58 363	-	4 249	11 051	14 591	(3 539)	-24.3%	58 363
Vote 2 - Corporate Services Business Unit		107 436	112 557	-	10 341	22 901	28 139	(5 238)	-18.6%	112 557
Vote 3 - Finance Business Unit		61 632	122 424	-	4 577	11 559	30 606	(19 047)	-62.2%	122 424
Vote 4 - Economic Development Planning Business Unit		44 201	67 935	-	3 673	10 292	16 984	(6 692)	-39.4%	67 935
Vote 5 - Community Services and Public Amenities Business Unit		214 502	217 021	-	16 314	40 985	54 255	(13 271)	-24.5%	217 021
Vote 6 - Community Safety Business Unit		164 992	198 489	-	12 972	40 770	49 622	(8 852)	-17.8%	198 489
Vote 7 - Civil Engineering and Human Settlement Business Unit		104 384	119 486	-	9 001	22 223	29 871	(7 648)	-25.6%	119 486
Vote 8 - Electrical Engineering Business Unit		919 283	1 170 803	-	119 786	246 098	292 701	(46 603)	-15.9%	1 170 803
Vote 9 - Youth Development Business Unit		5 375	9 183	-	436	1 265	2 296	(1 030)	-44.9%	9 183
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 668 500	2 076 260	-	181 348	407 144	519 065	(111 921)	-21.6%	2 076 260
Surplus/ (Deficit) for the year	2	256 894	90 518	-	(18 346)	39 498	22 629	16 868	74.5%	90 518

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		Ref	2020/21	Budget Year 2021/22							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - Chief Operations Officer Business Unit			9 736	9 740	-	-	3 902	2 435	1 467	60%	9 740
1.1 - Municipal Manager's Office			3 898	3 902	-	-	3 902	975	2 926	300%	3 902
1.2 - Internal Audit			742	742	-	-	-	185	(185)	-100%	742
1.3 - Corporate Communications			3 238	3 238	-	-	-	810	(810)	-100%	3 238
1.4 - IDP			715	715	-	-	-	179	(179)	-100%	715
1.5 - PMS			363	363	-	-	-	91	(91)	-100%	363
1.6 - Public Participation			779	779	-	-	-	195	(195)	-100%	779
1.7 - Null			-	-	-	-	-	-	-	-	-
1.8 - Null			-	-	-	-	-	-	-	-	-
1.9 - Null			-	-	-	-	-	-	-	-	-
1.10 - Null			-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit			110 514	65 145	-	78	244	16 286	(16 043)	-99%	65 145
2.1 - Council General Expenses			107 994	63 075	-	78	233	15 769	(15 536)	-99%	63 075
2.2 - Human Resources - Admin			2 452	1 991	-	-	-	498	(498)	-100%	1 991
2.3 - Administration: General			69	80	-	-	11	20	(9)	-47%	80
2.4 - Information Technology			-	-	-	-	-	-	-	-	-
2.5 - Null			-	-	-	-	-	-	-	-	-
2.6 - Null			-	-	-	-	-	-	-	-	-
2.7 - Null			-	-	-	-	-	-	-	-	-
2.8 - Null			-	-	-	-	-	-	-	-	-
2.9 - Null			-	-	-	-	-	-	-	-	-
2.10 - Null			-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit			597 790	645 285	-	54 334	132 686	161 324	(28 638)	-18%	645 295
3.1 - Assessment Rates			533 546	577 128	-	49 507	112 612	144 282	(31 670)	-22%	577 128
3.2 - Budget and Treasury Office			63 496	65 431	-	4 749	19 818	16 358	3 460	21%	65 431
3.3 - Supply Chain Management			748	2 735	-	79	256	684	(428)	-63%	2 735
3.4 - Null			-	-	-	-	-	-	-	-	-
3.5 - Null			-	-	-	-	-	-	-	-	-
3.6 - Null			-	-	-	-	-	-	-	-	-
3.7 - Null			-	-	-	-	-	-	-	-	-
3.8 - Null			-	-	-	-	-	-	-	-	-
3.9 - Null			-	-	-	-	-	-	-	-	-
3.10 - Null			-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit			35 885	59 998	-	3 018	15 562	15 000	563	4%	59 998
4.1 - Museum			896	8 765	-	1 296	2 594	2 191	403	16%	8 765
4.2 - Economic Develop. & Planning			8 895	23 630	-	50	8 754	5 907	2 846	48%	23 630
4.3 - Environment & Management			1 593	1 593	-	-	-	398	(398)	-100%	1 593
4.4 - Development Control			3 046	2 289	-	102	312	572	(260)	-45%	2 289
4.5 - Town Planning			9 544	10 951	-	328	855	2 738	(1 883)	-69%	10 951
4.6 - Building Control			11 912	12 771	-	1 242	3 048	3 193	(145)	-5%	12 771
4.7 - Null			-	-	-	-	-	-	-	-	-
4.8 - Null			-	-	-	-	-	-	-	-	-
4.9 - Null			-	-	-	-	-	-	-	-	-
4.10 - Null			-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit			149 447	143 542	-	6 327	85 528	35 885	49 643	138%	143 542
5.1 - Beach Amenities			7	-	-	-	-	-	-	-	-
5.2 - Library			6 320	6 485	-	205	374	1 621	(1 248)	-77%	6 485
5.3 - Cemetery			2 942	2 488	-	115	2 081	622	1 459	235%	2 488
5.4 - Admin General			-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens			46 055	43 813	-	-	43 437	10 953	32 484	297%	43 813
5.6 - Sport and Recreation			222	80	-	7	7	20	(13)	-63%	80
5.7 - Dolphin Park			524	750	-	62	187	188	(1)	0%	750
5.8 - Community Halls			113	440	-	12	20	110	(90)	-81%	440
5.9 - Street Sweeping			-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal			93 265	89 486	-	5 926	39 422	22 371	17 051	76%	89 486
Vote 6 - Community Safety Business Unit			17 774	17 912	-	1 420	6 707	4 478	2 229	50%	17 912
6.1 - Law Enforcement Administration			-	-	-	-	-	-	-	-	-
6.2 - Security Services			-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement			4 623	1 047	-	42	133	262	(129)	-49%	1 047
6.4 - Fire and Emergency			222	489	-	17	63	122	(59)	-48%	489
6.5 - Disaster Management			4 167	3 273	-	-	3 273	818	2 455	300%	3 273
6.6 - Marine Safety			17	17	-	457	461	4	456	10697%	17
6.7 - Vehicle Testing			3 180	5 941	-	315	896	1 465	(489)	-33%	5 941
6.8 - Vehicle Licensing			5 568	7 144	-	589	1 781	1 786	(5)	0%	7 144
6.9 - Null			-	-	-	-	-	-	-	-	-
6.10 - Null			-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit			65 201	71 924	-	5 200	16 928	17 981	(1 053)	-6%	71 924
7.1 - Human Settlements			4 798	5 651	-	880	940	1 413	(473)	-33%	5 651
7.2 - Civil Admin			3 340	4 459	-	912	1 437	1 115	322	29%	4 459
7.3 - Civil Buildings			0	1	-	-	-	0	(0)	-100%	1
7.4 - Road and Stormwater			57 040	61 788	-	3 408	14 545	15 447	(902)	-8%	61 788

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
7.5 - Staff Housing		23	25	-	2	6	6	(0)	-4%	25
7.6 - Null		-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		933 089	1 147 265	-	92 625	185 084	286 816	(101 732)	-35%	1 147 265
8.1 - Street Lights		-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
8.4 - Electricity: Administration		781 504	968 089	-	73 162	146 908	242 022	(95 114)	-39%	968 089
8.5 - Electricity: Urban South		214	252	-	31	61	63	(2)	-3%	252
8.6 - Electricity: Rural North		-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI		151 372	178 924	-	19 432	38 115	44 731	(6 616)	-15%	178 924
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	-	-	-	1 489	(1 489)	-100%	5 958
9.1 - Youth Development		5 958	5 958	-	-	-	1 489	(1 489)	-100%	5 958
9.2 - Null		-	-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-	-
11.8 - Null		-	-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-	-
11.10 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		Ref	2020/21	Budget Year 2021/22							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Vote 14 - Null			-	-	-	-	-	-	-	-	-
14.1 - Null			-	-	-	-	-	-	-	-	-
14.2 - Null			-	-	-	-	-	-	-	-	-
14.3 - Null			-	-	-	-	-	-	-	-	-
14.4 - Null			-	-	-	-	-	-	-	-	-
14.5 - Null			-	-	-	-	-	-	-	-	-
14.6 - Null			-	-	-	-	-	-	-	-	-
14.7 - Null			-	-	-	-	-	-	-	-	-
14.8 - Null			-	-	-	-	-	-	-	-	-
14.9 - Null			-	-	-	-	-	-	-	-	-
14.10 - Null			-	-	-	-	-	-	-	-	-
Vote 15 - Null			-	-	-	-	-	-	-	-	-
15.1 - Null			-	-	-	-	-	-	-	-	-
15.2 - Null			-	-	-	-	-	-	-	-	-
15.3 - Null			-	-	-	-	-	-	-	-	-
15.4 - Null			-	-	-	-	-	-	-	-	-
15.5 - Null			-	-	-	-	-	-	-	-	-
15.6 - Null			-	-	-	-	-	-	-	-	-
15.7 - Null			-	-	-	-	-	-	-	-	-
15.8 - Null			-	-	-	-	-	-	-	-	-
15.9 - Null			-	-	-	-	-	-	-	-	-
15.10 - Null			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	1 925 395	2 166 778	-	163 002	446 642	541 694	(95 053)	-18%	2 166 778
Expenditure by Vote		1									
Vote 1 - Chief Operations Officer Business Unit			46 714	58 363	-	4 249	11 051	14 581	(3 539)	-24%	58 363
1.1 - Municipal Manager's Office			23 385	27 154	-	2 183	5 390	6 789	(1 399)	-21%	27 154
1.2 - Internal Audit			3 985	6 263	-	365	890	1 566	(676)	-43%	6 263
1.3 - Corporate Communications			5 284	8 294	-	590	1 452	2 074	(622)	-30%	8 294
1.4 - IDP			1 332	2 196	-	132	397	549	(152)	-28%	2 196
1.5 - PMS			4 486	5 383	-	329	985	1 346	(360)	-27%	5 383
1.6 - Public Participation			8 242	9 073	-	650	1 937	2 268	(331)	-15%	9 073
1.7 - Null			-	-	-	-	-	-	-	-	-
1.8 - Null			-	-	-	-	-	-	-	-	-
1.9 - Null			-	-	-	-	-	-	-	-	-
1.10 - Null			-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit			107 436	112 557	-	10 341	22 901	28 139	(5 238)	-19%	112 557
2.1 - Council General Expenses			59 990	57 381	-	6 032	10 830	14 345	(3 515)	-25%	57 381
2.2 - Human Resources - Admin			11 444	13 789	-	873	2 288	3 447	(1 159)	-34%	13 789
2.3 - Administration: General			20 746	23 742	-	2 122	5 467	5 935	(469)	-8%	23 742
2.4 - Information Technology			15 256	17 646	-	1 315	4 316	4 412	(96)	-2%	17 646
2.5 - Null			-	-	-	-	-	-	-	-	-
2.6 - Null			-	-	-	-	-	-	-	-	-
2.7 - Null			-	-	-	-	-	-	-	-	-
2.8 - Null			-	-	-	-	-	-	-	-	-
2.9 - Null			-	-	-	-	-	-	-	-	-
2.10 - Null			-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit			61 632	122 424	-	4 577	11 559	30 606	(19 047)	-62%	122 424
3.1 - Assessment Rates			11 002	13 000	-	826	826	3 250	(2 424)	-75%	13 000
3.2 - Budget and Treasury Office			41 919	100 937	-	3 093	8 868	25 234	(16 366)	-85%	100 937
3.3 - Supply Chain Management			8 711	8 488	-	658	1 865	2 122	(257)	-12%	8 488
3.4 - Null			-	-	-	-	-	-	-	-	-
3.5 - Null			-	-	-	-	-	-	-	-	-
3.6 - Null			-	-	-	-	-	-	-	-	-
3.7 - Null			-	-	-	-	-	-	-	-	-
3.8 - Null			-	-	-	-	-	-	-	-	-
3.9 - Null			-	-	-	-	-	-	-	-	-
3.10 - Null			-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit			44 201	67 935	-	3 673	10 292	16 984	(6 692)	-39%	67 935
4.1 - Museum			1 017	1 200	-	78	250	300	(50)	-17%	1 200
4.2 - Economic Develop. & Planning			9 114	28 680	-	690	2 037	7 170	(5 134)	-72%	28 680
4.3 - Environment & Management			2 181	2 903	-	179	504	726	(221)	-31%	2 903
4.4 - Development Control			9 727	11 735	-	775	2 541	2 934	(393)	-13%	11 735
4.5 - Town Planning			9 400	10 057	-	814	1 762	2 514	(753)	-30%	10 057
4.8 - Building Control			12 762	13 359	-	1 138	3 198	3 340	(142)	-4%	13 359
4.7 - Null			-	-	-	-	-	-	-	-	-
4.8 - Null			-	-	-	-	-	-	-	-	-
4.9 - Null			-	-	-	-	-	-	-	-	-
4.10 - Null			-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Busin			214 502	217 021	-	16 314	40 985	54 255	(13 271)	-24%	217 021
5.1 - Beach Amenities			9 783	10 779	-	627	1 994	2 695	(701)	-26%	10 779
5.2 - Library			11 844	13 905	-	998	2 872	3 476	(604)	-17%	13 905
5.3 - Cemetery			8 175	10 384	-	709	1 954	2 598	(645)	-25%	10 384

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
5.4 - Admin General		4 668	6 720	-	424	1 123	1 680	(557)	-33%	6 720
5.5 - Parks and Gardens		53 137	57 152	-	4 492	11 791	14 268	(2 497)	-17%	57 152
5.6 - Sport and Recreation		5 659	6 110	-	513	1 522	1 526	(6)	0%	6 110
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	-
5.8 - Community Halls		26 959	8 837	-	711	1 795	2 209	(414)	-19%	8 837
5.9 - Street Sweeping		9 108	11 118	-	667	2 341	2 779	(438)	-16%	11 118
5.10 - Refuse Removal		85 170	92 006	-	7 173	15 692	23 001	(7 409)	-32%	92 006
Vote 6 - Community Safety Business Unit		164 992	198 489	-	12 972	40 770	49 622	(8 852)	-18%	198 489
6.1 - Law Enforcement Administration		7 963	19 051	-	674	1 970	4 763	(2 792)	-59%	19 051
6.2 - Security Services		24 104	14 714	-	1 799	6 263	3 679	2 604	71%	14 714
6.3 - Law Enforcement		57 941	63 485	-	4 610	15 575	15 671	(296)	-2%	63 485
6.4 - Fire and Emergency		40 520	55 947	-	3 223	9 180	13 987	(4 807)	-34%	55 947
6.5 - Disaster Management		3 931	7 128	-	397	838	1 782	(944)	-53%	7 128
6.6 - Marine Safety		18 166	22 771	-	1 169	3 722	5 693	(1 971)	-35%	22 771
6.7 - Vehicle Testing		8 153	10 586	-	746	2 046	2 646	(601)	-23%	10 586
6.8 - Vehicle Licensing		4 213	4 808	-	353	1 156	1 202	(46)	-4%	4 808
6.9 - Null		-	-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business		104 384	119 486	-	9 001	22 223	29 671	(7 648)	-26%	119 486
7.1 - Human Settlements		12 500	18 100	-	969	2 694	4 525	(1 831)	-40%	18 100
7.2 - Civil Admin		12 654	16 370	-	1 241	4 257	4 092	164	4%	16 370
7.3 - Civil Buildings		8 024	8 295	-	637	1 898	2 074	(175)	-8%	8 295
7.4 - Road and Stormwater		71 187	76 692	-	6 153	13 374	19 173	(5 799)	-30%	76 692
7.5 - Staff Housing		20	29	-	0	0	7	(7)	-98%	29
7.6 - Null		-	-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		919 263	1 170 803	-	119 788	246 088	292 701	(46 603)	-16%	1 170 803
8.1 - Street Lights		3 990	4 685	-	705	1 367	1 171	196	17%	4 685
8.2 - Vehicle and Plant Electricity		2 087	2 419	-	207	672	605	68	11%	2 419
8.3 - Mechanical Workshop		8 064	9 133	-	688	2 000	2 283	(284)	-12%	9 133
8.4 - Electricity: Administration		853 602	1 087 952	-	113 865	229 203	271 988	(42 785)	-16%	1 087 952
8.5 - Electricity: Urban South		2 535	9 047	-	174	1 076	2 282	(1 185)	-52%	9 047
8.6 - Electricity: Rural North		4 765	7 258	-	1 121	1 657	1 814	(158)	-9%	7 258
8.7 - Electricity: SAPPI		1 088	1 782	-	29	29	445	(417)	-94%	1 782
8.8 - Electricity: Urban North		6 299	6 140	-	318	1 761	1 535	226	16%	6 140
8.9 - Electricity: Rural South		3 603	4 567	-	(16)	291	1 142	(850)	-74%	4 567
8.10 - Electricity Salaries DistAcc.		33 229	37 820	-	2 695	8 041	9 455	(1 414)	-15%	37 820
Vote 9 - Youth Development Business Unit		5 375	9 183	-	436	1 265	2 296	(1 030)	-45%	9 183
9.1 - Youth Development		5 375	9 183	-	436	1 265	2 296	(1 030)	-45%	9 183
9.2 - Null		-	-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-	-
11.8 - Null		-	-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
11.10 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 668 500	2 076 260	-	181 348	407 144	519 065	(111 921)	(0)	2 076 260
Surplus/ (Deficit) for the year	2	256 894	90 518	-	(18 345)	39 498	22 629	16 868	0	90 518

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) - M03 September

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 100 September										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		533 546	577 128	-	49 507	112 612	144 282	(31 670)	-22%	577 128
Service charges - electricity revenue		879 903	1 076 385	-	90 245	185 372	269 096	(83 724)	-31%	1 076 385
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		68 757	67 978	-	5 926	17 914	16 994	919	5%	67 978
Rental of facilities and equipment		1 938	3 426	-	185	537	856	(319)	-37%	3 426
Interest earned - external investments		29 453	27 024	-	2 058	4 552	6 756	(2 204)	-33%	27 024
Interest earned - outstanding debtors		4 472	9 000	-	463	1 277	2 250	(973)	-43%	9 000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10 288	18 246	-	389	2 373	4 562	(2 189)	-48%	18 246
Licences and permits		447	703	-	525	584	176	418	238%	703
Agency services		8 746	13 085	-	904	2 777	3 271	(494)	-15%	13 085
Transfers and subsidies		260 539	228 202	-	2 330	85 752	57 051	28 701	50%	228 202
Other revenue		47 313	35 758	-	1 958	11 538	8 939	2 599	29%	35 758
Gains		2 125	2 919	-	-	-	730	(730)	-100%	2 919
		1 847 529	2 059 853	-	154 491	425 299	514 963	(89 664)	-17%	2 059 853
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		425 155	511 232	-	35 220	107 133	127 808	(20 675)	-16%	511 232
Remuneration of councillors		22 848	25 399	-	2 117	5 647	6 350	(703)	-11%	25 399
Debt impairment		11 198	163 109	-	3 006	3 052	40 777	(37 725)	-93%	163 109
Depreciation & asset impairment		97 487	98 446	-	6 719	20 350	24 612	(4 262)	-17%	98 446
Finance charges		20 024	24 894	-	357	357	6 224	(5 867)	-94%	24 894
Bulk purchases - electricity		767 364	887 793	-	108 020	213 713	221 940	(8 236)	-4%	887 793
Inventory consumed		11 452	21 860	-	1 987	4 616	5 465	(849)	-16%	21 860
Contracted services		198 700	224 624	-	17 332	37 566	56 156	(18 590)	-33%	224 624
Transfers and subsidies		3 549	7 030	-	574	867	1 758	(891)	-51%	7 030
Other expenditure		105 439	111 872	-	6 017	13 844	27 968	(14 124)	-51%	111 872
Losses		5 285	-	-	-	-	-	-	-	-
		1 668 500	2 076 260	-	181 348	407 144	519 065	(111 921)	-22%	2 076 260
Total Expenditure										
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		179 028	(16 407)	-	(26 857)	18 155	(4 102)	22 257	(0)	(16 407)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		54 962	88 744	-	7 749	20 105	22 186	(2 081)	(0)	88 744
Transfers and subsidies - capital (in-kind - all)		22 904	18 180	-	762	1 238	4 545	(3 307)	(0)	18 180
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		256 894	90 518	-	(18 346)	39 498	22 629	-	-	90 518
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		256 894	90 518	-	(18 346)	39 498	22 629	-	-	90 518
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 894	90 518	-	(18 346)	39 498	22 629	-	-	90 518
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 894	90 518	-	(18 346)	39 498	22 629	-	-	90 518

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 925 395	2 166 778	163 002	446 642	541 694	2 166 778
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KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Unit		-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		-	-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		-	1 594	-	-	-	894	(894)	-100%	1 594
Vote 2 - Corporate Services Business Unit		1 688	5 400	-	1 129	1 492	2 700	(1 208)	-45%	5 400
Vote 3 - Finance Business Unit		(296)	150	-	6	144	150	(6)	-4%	150
Vote 4 - Economic Development Planning Business Unit		682	21 990	-	1 241	2 298	4 220	(1 922)	-46%	21 990
Vote 5 - Community Services and Public Amenities Business Unit		24 084	47 552	-	88	573	15 631	(15 058)	-96%	47 552
Vote 6 - Community Safety Business Unit		24 281	25 325	-	-	515	3 550	(3 035)	-85%	25 325
Vote 7 - Civil Engineering and Human Settlement Business Unit		57 583	90 428	-	10 224	33 536	6 966	26 572	381%	90 428
Vote 8 - Electrical Engineering Business Unit		51 498	126 112	-	8 340	11 195	14 410	(3 216)	-22%	126 112
Vote 9 - Youth Development Business Unit		2 873	2 850	-	19	19	250	(231)	-92%	2 850
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	162 372	321 401	-	21 046	49 775	48 771	1 004	2%	321 401
Total Capital Expenditure		162 372	321 401	-	21 046	49 775	48 771	1 004	2%	321 401
Capital Expenditure - Functional Classification										
Governance and administration		4 949	13 900	-	1 593	2 390	4 050	(1 660)	-41%	13 900
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4 949	13 900	-	1 593	2 390	4 050	(1 660)	-41%	13 900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27 507	91 748	-	1 466	3 440	18 311	(14 872)	-81%	91 748
Community and social services		8 067	38 876	-	1 174	2 232	6 920	(4 688)	-68%	38 876
Sport and recreation		16 578	25 970	-	24	940	9 830	(8 890)	-90%	25 970
Public safety		1 478	20 785	-	-	-	1 445	(1 445)	-100%	20 785
Housing		1 385	6 116	-	267	267	116	151	130%	6 116
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 138	87 636	-	10 106	33 420	9 144	24 277	266%	87 636
Planning and development		89	1 823	-	150	150	1 394	(1 244)	-89%	1 823
Road transport		78 049	85 812	-	9 956	33 271	7 750	25 521	328%	85 812
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		51 777	128 118	-	7 881	10 525	17 266	(6 741)	-39%	128 118
Energy sources		48 836	119 662	-	7 881	10 441	13 410	(2 970)	-22%	119 662
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 941	8 456	-	-	85	3 856	(3 772)	-98%	8 456
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	162 372	321 401	-	21 046	49 775	48 771	1 004	2%	321 401
Funded by:										
National Government		45 189	72 405	-	5 004	15 334	7 187	8 147	113%	72 405

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Provincial Government		3 050	8 656	-	1 091	2 149	2 116	33	2%	8 656
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		17 740	15 252	-	738	2 604	4 695	(2 091)	-45%	15 252
Transfers recognised - capital		65 979	96 314	-	6 832	20 087	13 998	6 089	43%	96 314
Borrowing	6	-	5 000	-	-	-	-	-		5 000
Internally generated funds		105 162	220 088	-	14 214	29 689	34 773	(5 085)	-15%	220 088
Total Capital Funding		171 141	321 401	-	21 046	49 775	48 771	1 004	2%	321 401

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

check balance -8 769 362,5

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
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		-	-	-	-	-	-	-	-
1.7 - Null		-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	-	-	-	-	-	-	-
2.1 - Council General Expenses		-	-	-	-	-	-	-	-
2.2 - Human Resources - Admin		-	-	-	-	-	-	-	-
2.3 - Administration: General		-	-	-	-	-	-	-	-
2.4 - Information Technology		-	-	-	-	-	-	-	-
2.5 - Null		-	-	-	-	-	-	-	-
2.6 - Null		-	-	-	-	-	-	-	-
2.7 - Null		-	-	-	-	-	-	-	-
2.8 - Null		-	-	-	-	-	-	-	-
2.9 - Null		-	-	-	-	-	-	-	-
2.10 - Null		-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		-	-	-	-	-	-	-	-
3.1 - Assessment Rates		-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-
3.3 - Supply Chain Management		-	-	-	-	-	-	-	-
3.4 - Null		-	-	-	-	-	-	-	-
3.5 - Null		-	-	-	-	-	-	-	-
3.6 - Null		-	-	-	-	-	-	-	-
3.7 - Null		-	-	-	-	-	-	-	-
3.8 - Null		-	-	-	-	-	-	-	-
3.9 - Null		-	-	-	-	-	-	-	-
3.10 - Null		-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		-	-	-	-	-	-	-	-
4.1 - Museum		-	-	-	-	-	-	-	-
4.2 - Economic Develop. & Planning		-	-	-	-	-	-	-	-
4.3 - Environment & Management		-	-	-	-	-	-	-	-
4.4 - Development Control		-	-	-	-	-	-	-	-
4.5 - Town Planning		-	-	-	-	-	-	-	-
4.6 - Building Control		-	-	-	-	-	-	-	-
4.7 - Null		-	-	-	-	-	-	-	-
4.8 - Null		-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		-	-	-	-	-	-	-	-
5.1 - Beach Amenities		-	-	-	-	-	-	-	-
5.2 - Library		-	-	-	-	-	-	-	-
5.3 - Cemetery		-	-	-	-	-	-	-	-
5.4 - Admin General		-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		-	-	-	-	-	-	-	-
5.6 - Sport and Recreation		-	-	-	-	-	-	-	-
5.7 - Dolphin Park		-	-	-	-	-	-	-	-
5.8 - Community Halls		-	-	-	-	-	-	-	-
5.9 - Street Sweeping		-	-	-	-	-	-	-	-
5.10 - Refuse Removal		-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Unit		-	-	-	-	-	-	-	-
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-
6.3 - Law Enforcement		-	-	-	-	-	-	-	-
6.4 - Fire and Emergency		-	-	-	-	-	-	-	-
6.5 - Disaster Management		-	-	-	-	-	-	-	-
6.6 - Marine Safety		-	-	-	-	-	-	-	-
6.7 - Vehicle Testing		-	-	-	-	-	-	-	-
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-
6.9 - Null		-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit		-	-	-	-	-	-	-	-
7.1 - Human Settlements		-	-	-	-	-	-	-	-
7.2 - Civil Admin		-	-	-	-	-	-	-	-
7.3 - Civil Buildings		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
7.4 - Road and Stormwater		-	-	-	-	-	-	-	-
7.5 - Staff Housing		-	-	-	-	-	-	-	-
7.6 - Null		-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		-	-	-	-	-	-	-	-
8.1 - Street Lights		-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant-Electricity		-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-
8.4 - Electricity: Administration		-	-	-	-	-	-	-	-
8.5 - Electricity: Urban South		-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North		-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI		-	-	-	-	-	-	-	-
8.8 - Electricity: Urban North		-	-	-	-	-	-	-	-
8.9 - Electricity: Rural South		-	-	-	-	-	-	-	-
8.10 - Electricity Salaries Dist.Acc.		-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Unit		-	-	-	-	-	-	-	-
9.1 - Youth Development		-	-	-	-	-	-	-	-
9.2 - Null		-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-
11.8 - Null		-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-
11.10 - Null		-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 100 September										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
13.10 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Chief Operations Officer Business Unit		-	1 594	-	-	-	894	(894)	-100%	1 594
1.1 - Municipal Manager's Office		-	-	-	-	-	-	-	-	-
1.2 - Internal Audit		-	-	-	-	-	-	-	-	-
1.3 - Corporate Communications		-	900	-	-	-	200	(200)	-100%	900
1.4 - IDP		-	70	-	-	-	70	(70)	-100%	70
1.5 - PMS		-	624	-	-	-	624	(624)	-100%	624
1.6 - Public Participation		-	-	-	-	-	-	-	-	-
1.7 - Null		-	-	-	-	-	-	-	-	-
1.8 - Null		-	-	-	-	-	-	-	-	-
1.9 - Null		-	-	-	-	-	-	-	-	-
1.10 - Null		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		1 668	5 400	-	1 129	1 492	2 700	(1 208)	-45%	5 400
2.1 - Council General Expenses		-	-	-	-	-	-	-	-	-
2.2 - Human Resources - Admin		318	500	-	-	-	500	(500)	-100%	500
2.3 - Administration: General		635	1 500	-	1 125	1 125	-	1 125	#DIV/0!	1 500
2.4 - Information Technology		714	3 400	-	4	367	2 200	(1 833)	-83%	3 400
2.5 - Null		-	-	-	-	-	-	-	-	-
2.6 - Null		-	-	-	-	-	-	-	-	-
2.7 - Null		-	-	-	-	-	-	-	-	-
2.8 - Null		-	-	-	-	-	-	-	-	-
2.9 - Null		-	-	-	-	-	-	-	-	-
2.10 - Null		-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		(296)	150	-	6	144	150	(6)	-4%	150
3.1 - Assessment Rates		-	-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		(296)	150	-	6	144	150	(6)	-4%	150
3.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-
3.4 - Null		-	-	-	-	-	-	-	-	-
3.5 - Null		-	-	-	-	-	-	-	-	-
3.6 - Null		-	-	-	-	-	-	-	-	-
3.7 - Null		-	-	-	-	-	-	-	-	-
3.8 - Null		-	-	-	-	-	-	-	-	-
3.9 - Null		-	-	-	-	-	-	-	-	-
3.10 - Null		-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		682	21 990	-	1 241	2 298	4 220	(1 922)	-46%	21 990
4.1 - Museum		593	20 860	-	1 091	2 149	3 520	(1 371)	-39%	20 860
4.2 - Economic Develop. & Planning		89	830	-	150	150	650	(500)	-77%	830
4.3 - Environment & Management		-	-	-	-	-	-	-	-	-
4.4 - Development Control		-	-	-	-	-	-	-	-	-
4.5 - Town Planning		-	300	-	-	-	50	(50)	-100%	300
4.6 - Building Control		-	-	-	-	-	-	-	-	-
4.7 - Null		-	-	-	-	-	-	-	-	-
4.8 - Null		-	-	-	-	-	-	-	-	-
4.9 - Null		-	-	-	-	-	-	-	-	-
4.10 - Null		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit		24 084	47 552	-	88	573	15 631	(15 058)	-96%	47 552
5.1 - Beach Amenities		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
5.2 - Library		16	750	-	64	64	750	(889)	-91%
5.3 - Cemetery		2 513	9 366	-	-	-	1 000	(1 000)	-100%
5.4 - Admin General		-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		1 057	660	-	24	81	660	(579)	-88%
5.6 - Sport and Recreation		15 485	23 420	-	-	344	7 965	(7 622)	-96%
5.7 - Dolphin Park		-	-	-	-	-	-	-	-
5.8 - Community Halls		2 072	4 900	-	-	-	1 400	(1 400)	-100%
5.9 - Street Sweeping		-	-	-	-	-	-	-	-
5.10 - Refuse Removal		2 941	8 456	-	-	85	3 856	(3 772)	-98%
Vote 6 - Community Safety Business Unit		24 281	25 325	-	-	515	3 550	(3 035)	-85%
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-
6.3 - Law Enforcement		1 330	1 985	-	-	-	1 445	(1 445)	-100%
6.4 - Fire and Emergency		148	18 600	-	-	-	-	-	-
6.5 - Disaster Management		-	150	-	-	-	-	-	-
6.6 - Marine Safety		36	1 890	-	-	515	1 205	(690)	-57%
6.7 - Vehicle Testing		22 767	2 500	-	-	-	900	(900)	-100%
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-
6.9 - Null		-	-	-	-	-	-	-	-
6.10 - Null		-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business		57 583	90 428	-	10 224	33 538	6 966	26 572	381%
7.1 - Human Settlements		1 385	6 116	-	267	267	116	151	130%
7.2 - Civil Admin		-	-	-	-	-	-	-	-
7.3 - Civil Buildings		916	1 000	-	-	-	-	-	-
7.4 - Road and Stormwater		55 282	83 312	-	9 956	33 271	6 850	26 421	386%
7.5 - Staff Housing		-	-	-	-	-	-	-	-
7.6 - Null		-	-	-	-	-	-	-	-
7.7 - Null		-	-	-	-	-	-	-	-
7.8 - Null		-	-	-	-	-	-	-	-
7.9 - Null		-	-	-	-	-	-	-	-
7.10 - Null		-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit		51 486	126 112	-	8 340	11 195	14 410	(3 216)	-22%
8.1 - Street Lights		-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant Electricity		-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		2 662	6 450	-	459	754	1 000	(246)	-25%
8.4 - Electricity: Administration		43 514	83 234	-	5 417	7 977	8 122	(145)	-2%
8.5 - Electricity: Urban South		-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North		73	7 763	-	-	-	-	-	-
8.7 - Electricity: SAPPI		5 184	28 377	-	2 464	2 464	5 000	(2 536)	-51%
8.8 - Electricity: Urban North		-	-	-	-	-	-	-	-
8.9 - Electricity: Rural South		65	288	-	-	-	288	(288)	-100%
8.10 - Electricity Salaries Dist.Acc.		-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Unit		2 873	2 850	-	19	19	250	(231)	-92%
9.1 - Youth Development		2 873	2 850	-	19	19	250	(231)	-92%
9.2 - Null		-	-	-	-	-	-	-	-
9.3 - Null		-	-	-	-	-	-	-	-
9.4 - Null		-	-	-	-	-	-	-	-
9.5 - Null		-	-	-	-	-	-	-	-
9.6 - Null		-	-	-	-	-	-	-	-
9.7 - Null		-	-	-	-	-	-	-	-
9.8 - Null		-	-	-	-	-	-	-	-
9.9 - Null		-	-	-	-	-	-	-	-
9.10 - Null		-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-
10.1 - Null		-	-	-	-	-	-	-	-
10.2 - Null		-	-	-	-	-	-	-	-
10.3 - Null		-	-	-	-	-	-	-	-
10.4 - Null		-	-	-	-	-	-	-	-
10.5 - Null		-	-	-	-	-	-	-	-
10.6 - Null		-	-	-	-	-	-	-	-
10.7 - Null		-	-	-	-	-	-	-	-
10.8 - Null		-	-	-	-	-	-	-	-
10.9 - Null		-	-	-	-	-	-	-	-
10.10 - Null		-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-
11.1 - Null		-	-	-	-	-	-	-	-
11.2 - Null		-	-	-	-	-	-	-	-
11.3 - Null		-	-	-	-	-	-	-	-
11.4 - Null		-	-	-	-	-	-	-	-
11.5 - Null		-	-	-	-	-	-	-	-
11.6 - Null		-	-	-	-	-	-	-	-
11.7 - Null		-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
11.8 - Null		-	-	-	-	-	-	-	-	-
11.9 - Null		-	-	-	-	-	-	-	-	-
11.10 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
12.1 - Null		-	-	-	-	-	-	-	-	-
12.2 - Null		-	-	-	-	-	-	-	-	-
12.3 - Null		-	-	-	-	-	-	-	-	-
12.4 - Null		-	-	-	-	-	-	-	-	-
12.5 - Null		-	-	-	-	-	-	-	-	-
12.6 - Null		-	-	-	-	-	-	-	-	-
12.7 - Null		-	-	-	-	-	-	-	-	-
12.8 - Null		-	-	-	-	-	-	-	-	-
12.9 - Null		-	-	-	-	-	-	-	-	-
12.10 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
13.1 - Null		-	-	-	-	-	-	-	-	-
13.2 - Null		-	-	-	-	-	-	-	-	-
13.3 - Null		-	-	-	-	-	-	-	-	-
13.4 - Null		-	-	-	-	-	-	-	-	-
13.5 - Null		-	-	-	-	-	-	-	-	-
13.6 - Null		-	-	-	-	-	-	-	-	-
13.7 - Null		-	-	-	-	-	-	-	-	-
13.8 - Null		-	-	-	-	-	-	-	-	-
13.9 - Null		-	-	-	-	-	-	-	-	-
13.10 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
14.1 - Null		-	-	-	-	-	-	-	-	-
14.2 - Null		-	-	-	-	-	-	-	-	-
14.3 - Null		-	-	-	-	-	-	-	-	-
14.4 - Null		-	-	-	-	-	-	-	-	-
14.5 - Null		-	-	-	-	-	-	-	-	-
14.6 - Null		-	-	-	-	-	-	-	-	-
14.7 - Null		-	-	-	-	-	-	-	-	-
14.8 - Null		-	-	-	-	-	-	-	-	-
14.9 - Null		-	-	-	-	-	-	-	-	-
14.10 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
15.1 - Null		-	-	-	-	-	-	-	-	-
15.2 - Null		-	-	-	-	-	-	-	-	-
15.3 - Null		-	-	-	-	-	-	-	-	-
15.4 - Null		-	-	-	-	-	-	-	-	-
15.5 - Null		-	-	-	-	-	-	-	-	-
15.6 - Null		-	-	-	-	-	-	-	-	-
15.7 - Null		-	-	-	-	-	-	-	-	-
15.8 - Null		-	-	-	-	-	-	-	-	-
15.9 - Null		-	-	-	-	-	-	-	-	-
15.10 - Null		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		162 372	321 401	-	21 046	49 775	48 771	1 004	0	321 401
Total Capital Expenditure		162 372	321 401	-	21 046	49 775	48 771	1 004	0	321 401

References

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

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		872 694	467 631	-	797 428	467 631
Call investment deposits		101 241	155 393	-	100 745	155 393
Consumer debtors		229 847	357 733	-	147 671	357 733
Other debtors		69 646	271 341	-	87 777	271 341
Current portion of long-term receivables		306	36	-	302	36
Inventory		9 878	5 483	-	10 422	5 483
Total current assets		1 283 612	1 257 616	-	1 144 344	1 257 616
Non current assets						
Long-term receivables		-	610	-	-	610
Investments		-	-	-	-	-
Investment property		171 625	175 799	-	171 625	175 799
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 275 921	2 522 499	-	2 306 740	2 522 499
Biological		-	-	-	-	-
Intangible		2 445	39 546	-	2 287	39 546
Other non-current assets		105	105	-	105	105
Total non current assets		2 450 096	2 738 559	-	2 480 757	2 738 559
TOTAL ASSETS		3 733 708	3 996 176	-	3 625 100	3 996 176
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		11 637	1 041	-	12 562	1 041
Consumer deposits		37 161	42 812	-	38 039	42 812
Trade and other payables		396 819	646 193	-	248 909	646 193
Provisions		67 350	14 163	-	67 350	14 163
Total current liabilities		512 967	704 209	-	366 860	704 209
Non current liabilities						
Borrowing		189 614	206 809	-	187 648	206 809
Provisions		112 779	124 835	-	112 779	124 835
Total non current liabilities		302 393	331 644	-	300 427	331 644
TOTAL LIABILITIES		815 360	1 035 853	-	667 287	1 035 853
NET ASSETS	2	2 918 347	2 960 323	-	2 957 814	2 960 323
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 957 242	2 933 281	-	2 930 772	2 933 281
Reserves		27 041	27 041	-	27 041	27 041
TOTAL COMMUNITY WEALTH/EQUITY	2	2 984 283	2 960 323	-	2 957 814	2 960 323

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance

-65 935 542

-0

-

-

-0

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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		541 524	520 716	-	42 890	103 218	130 179	(26 961)	-21%	520 716
Service charges		1 082 174	1 051 964	-	103 765	285 712	262 991	22 721	9%	1 051 964
Other revenue		51 004	157 875	-	(680)	17 874	19 683	(1 808)	-9%	157 875
Transfers and Subsidies - Operational		233 302	224 635	-	7	87 476	56 159	31 317	56%	224 635
Transfers and Subsidies - Capital		58 817	76 908	-	31 000	38 273	15 254	23 018	161%	76 908
Interest		-	27 024	-	1 739	4 839	6 756	(1 917)	-28%	27 024
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(51 291)	(1 834 908)	-	(18 024)	(45 221)	(478 952)	(433 731)	91%	(1 834 908)
Finance charges		-	(24 894)	-	-	-	(6 224)	(6 224)	100%	(24 894)
Transfers and Grants		-	(7 030)	-	-	-	(1 683)	(1 683)	100%	(7 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 915 530	192 290	-	160 688	492 170	4 164	(488 006)	-11719%	192 290
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		(146 917)	(321 401)	-	(21 302)	(50 855)	(80 350)	(28 495)	37%	(321 401)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(146 917)	(321 401)	-	(21 302)	(50 855)	(80 350)	(28 495)	37%	(321 401)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 000	-	-	-	1 250	(1 250)	-100%	5 000
Increase (decrease) in consumer deposits		1 637	1 511	-	(121)	878	378	500	132%	1 511
Payments										
Repayment of borrowing		0	(13 039)	-	-	-	(3 260)	(3 260)	100%	(13 039)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 637	(6 527)	-	(121)	878	(1 632)	(2 510)	154%	(6 527)
NET INCREASE/ (DECREASE) IN CASH HELD		1 770 250	(135 638)	-	139 266	442 193	(77 818)			(135 638)
Cash/cash equivalents at beginning:		781 946	758 682	-		973 934	758 662			973 934
Cash/cash equivalents at month/year end:		2 552 195	623 024	-		1 416 127	680 844			838 296

References

1. Material variances to be explained in Table SC1

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - electricity revenue	(83 724)	The billing for September will go through on the 7th of October hence	
	Interest earned - external investments	(2 204)	Timing of receipt of interest on Investments has resulted in variance	
	Transfers and subsidies	28 701	First tranche of Equitable Share received	
2	Expenditure By Type			
	Employee related costs	(20 675)	Variance will decrease as vacancies are filled	
	Debt impairment	(37 725)	Journals are done at year end	
	Depreciation & asset impairment	(4 262)	Timing of capitalisation of assets	
	Bulk purchases	(8 236)	Timing of the payments to Eskom. Payments made on the 15th of subsequent month.	
	Contracted services	(18 590)	Timing of expenditure	
3	Capital Expenditure			
	Finance and administration	(1 660)	R 1,593m spent on purchasing Municipal fleet, Office equipment and	
	Community and Social Services	(4 688)	the beginning of the year other projects are still in SCM processes.	
	Energy Sources	(2 970)	year other projects are still in the SCM process	
	Housing	151	R 267 spent on construction of retaining of walls.	
	Planning and Development	(1 244)	R 150K spent on purchasing municipal fleet.	
	Public Safety	(1 445)	No Assets purchased as yet during August 2021.	
	Road Transport	25 521	R 9,956m spent on various roads projects during August 2021.	
	Sport and Recreation	(5 549)	R 916K Spent during August 2021.	
	Waste Management	(3 772)	No Assets purchased as yet during August 2021.	
4	Financial Position			
	Total Assets	3 625 100	The Municipality has PPE of R 2,3b and Cash & Cash Equivalents of R 898 173m.	
	Total current liabilities	368 860	The Municipality reflects R 248m for Trade & Other Payables	
	Total non current liabilities	300 427	Borrowings of R 188m reflected	
	Total Equity	2 957 814	R 27m reserves and R 2,9b Accumulated Surplus	
5	Cash Flow			
	Cash flow from Operating Activities	492 170	payments onto the financial system. Not all payments are being	
	Cash flow from Investing Activities	50 855	Capital Asset Payment of R 21,302m for the month of September	
	Cash flow from Financing Activities	878	Result of increase in consumer deposits.	
	Cash Equivalents at year end	1 416 127	Investments for the month of September 2021 which does not tie to	

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22				
			2020/21 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.2%	5.9%	0.0%	0.1%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	1.6%	0.0%	0.0%	1.6%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.0%	28.8%	0.0%	15.2%	28.8%
Gearing	Long Term Borrowing/ Funds & Reserves		701.2%	764.8%	0.0%	693.9%	764.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	250.2%	178.6%	0.0%	311.9%	178.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		189.9%	88.5%	0.0%	244.8%	88.5%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.2%	30.6%	0.0%	55.4%	30.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		23.0%	24.8%	0.0%	25.2%	24.8%
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		6.4%	6.0%	0.0%	0.1%	2.4%
<u>IDP regulation financial viability indicators</u>							
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 - M03 September

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200												
Trade and Other Receivables from Exchange Transactions - Electricity	1300	53 630	6 300	5 300	2 210	1 908	1 902	5 565	14 512	91 327	26 098		
Receivables from Non-exchange Transactions - Property Rates	1400	23 296	22 783	5 656	6 555	5 558	5 089	20 628	78 325	168 059	116 155		
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	3 497	1 371	1 902	857	742	689	2 779	11 169	22 948	16 176		
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	25	23	22	22	22	1 988	75	2 209	2 129		
Interest on Arrear Debtor Accounts	1810	485	385	380	353	331	330	10 435	7 297	19 916	18 657		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1890	1 983	79	156	145	388	161	25 287	12 029	40 207	38 009		
Total By Income Source	2000	82 992	30 943	13 626	10 142	8 949	8 192	66 684	123 257	344 695	217 224	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 349	9 241	160	55	53	47	155	2 087	14 160	2 386		
Commercial	2300	33 337	2 700	1 120	629	795	744	29 045	5 279	73 651	36 491		
Households	2400	47 216	19 000	12 328	9 459	8 101	7 402	37 483	115 891	256 876	178 336		
Other	2500												
Total By Customer Group	2600	82 902	30 943	13 626	10 142	8 949	8 192	66 684	123 257	344 695	217 224	-	-

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	394	-	-	27	-	4	1	6	432
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 097	322	75	20	49	2	14	55	6 634
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	6 491	322	75	47	49	6	15	61	7 065

KZN292 KwaDukuza - Supporting Table SCS Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rand)	Commission Received	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank		DAILY	LIQUIDITY PLUS			3.60%			Daily	68 128	188			69 316
ABSA Bank (3433)		DAILY	MONEY MKT			3.25%			Daily	3 053	8			3 070
ABSA Bank (4707)		DAILY	MONEY MKT			3.30%			Daily	12 887	67			12 954
INVEST ELECTRICITY RESERVE		Daily	MONEY MKT			2.15%			Daily	600	1			601
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MKT			2.15%			Daily	329	1			330
FNB		Daily	MONEY MKT			2.15%			Daily	17 475	28			17 504
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	4 077	10			4 087
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	277	1			278
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	805	2			807
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	241	1			242
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	894	2			896
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	-				-
Nedbank Treasury 105		32 DAY NOTICE CALL ACCOUNT				3.25%			32 DAYS	9 643	27			9 670
ABSA (5611)		12 MTH	FIXED			3.25%			365 DAYS	6 298	16			6 314
ABSA		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	114 026	331			114 957
ABSA		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	2 581	6			2 587
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	6 073	15			6 088
ABSA (DEVELOPERS CONTRIB)		MONTHLY	LIQUIDITY PLUS			3.30%			Daily	14 074	35			14 110
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	62 561	523	(167 233)	128 689	24 590
Standard Bank Boxers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	-				-
Nedbank Treasury Dev Cost (162)		12 MTH	FIXED			5.10%			365 DAYS	25 077				25 077
Nedbank Treasury BBM Settlement		6 MONTHS	FIXED			5.10%			365 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			6.03%			365 DAYS	-				-
ABSA developers Contribution 2		12 mth	FIXED			6.51%			365 DAYS	28 758				28 758
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE CALL ACCOUNT				4.00%			32 DAYS	49 305	168			49 473
Investec Eskom Investment Account Deposits		32 DAY NOTICE CALL ACCOUNT				4.00%			32 DAYS	41 546	145			41 691
Standard Bank Salary Clearing Account		32 DAY NOTICE CALL ACCOUNT				4.00%			32 DAYS	42 058	143			42 201
Nedbank Treasury Boxers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	23 687				23 687
ABSA developers Contribution 3		12 mth	FIXED			4.93%			365 DAYS	32 000				32 000
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

References

1. List investments in expiry date order
2. If 'variable' is selected in column F, input interest rate range
3. Withdrawals to be entered as negative

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	218,617	-	-	87,468	87,468	-		-
Local Government Equitable Share			198,138			82,558	82,558	-		
Municipal Systems Improvement			-					-		
Finance Management			1,750			1,750	1,750	-		
EPWP Incentive			1,732			433	433	-		
MIG Funded PMU Costs			2,727			2,727	2,727	-		
MIG Transfer To Ilembe								-		
Disaster Management Grant								-		
Neighbourhood Development Partnership			14,270					-		
Other transfers and grants (insert description)								-		
Provincial Government:		-	9,585	-	-	-	-	-		-
Provincialisation of Libraries			5,610					-		
Museum Subsidy			225					-		
Community Library Service Grant			726					-		
Housing Accreditation			3,024					-		
Title Deeds Restoration			-					-		
Ward Based Plan			-					-		
Spatial Development Framework Support			-					-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		-	-	-	-	-	-	-		-
(insert description)								-		
Total Operating Transfers and Grants	5	-	228,202	-	-	87,468	87,468	-		-
Capital Transfers and Grants										
National Government:		-	80,088	-	31,000	38,273	38,273	-		-
Municipal Infrastructure Grant (MIG)			51,822		30,000	37,273	37,273	-		
Neighbourhood Development Partnership			21,187		-	-	-	-		
Integrated National Electrification Programme			3,080					-		
Energy Efficiency and Demand Side Management Grant(EEDM)			4,000		1,000	1,000	1,000	-		
Other capital transfers (insert description)								-		
Provincial Government:		-	2,116	-	-	-	-	-		-
Housing Accreditation			116					-		
Museum Subsidy			2,000					-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		-	1,695	-	-	-	-	-		-
IFA Huletts Grant			1,695					-		
Total Capital Transfers and Grants	5	-	83,899	-	31,000	38,273	38,273	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	312,102	-	31,000	125,741	125,741	-		-

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Grant expenditure must be separately listed for each grant received
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred
- Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	1,104	84,368	84,368	-		-
Local Government Equitable Share						82,558	82,558	-		
Municipal Systems Improvement					322	373	373	-		
Finance Management					488	744	744	-		
EPWP Incentive					294	694	694	-		
MIG Funded PMU Costs								-		
Disaster Management Grant								-		
Neighbourhood Development Partnership								-		
Provincial Government:		-	-	-	1,095	1,383	1,383	-		-
Provincialisation of Libraries					109	134	134	-		
Museum Subsidy					41	123	123	-		
Community Library Service Grant					96	239	239	-		
Housing Accreditation					850	850	850	-		
Title Deeds Restoration						38	38	-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	-	-	2,199	85,751	85,751	-		-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	5,754	17,634	17,634	-		-
Municipal Infrastructure Grant (MIG)					2,665	14,545	14,545	-		
Neighbourhood Development Partnership								-		
Electricity Demand Side Management Grant								-		
Integrated National Electrification Programme					3,089	3,089	3,089	-		
Energy Efficiency and Demand Side Management Grant(EEDM)								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	1,255	2,471	2,471	-		-
Housing Accreditation								-		
Museum Subsidy					1,255	2,471	2,471	-		
Small Town Rehabilitation Grant								-		
Department of Trade & Industry								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	47	47	-		-
IFA Hulelts Grant						47	47	-		
Total capital expenditure of Transfers and Grants		-	-	-	7,009	20,152	20,152	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	9,208	105,904	105,904	-		-

References

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Municipal Systems Improvement					-	
Finance Management					-	
EPWP Incentive					-	
MIG Funded PMU Costs					-	
MIG Transfer To Ilembe					-	
0					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries					-	
Spatial Development Framework Support					-	
#REF!					-	
#REF!					-	
0					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
0					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
0					-	
0					-	
0					-	
0					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
0					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

References

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	Budget Year 2021/22								
			2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			A	B	C					D	
Councillors (Political Office Bearers plus Other)		1									
Basic Salaries and Wages			15 575	17 381	—	1 243	3 805	4 345	(541)	-12%	17 381
Pension and UIF Contributions			—	—	—	—	—	—	—	—	—
Medical Aid Contributions			—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance			4 973	5 491	—	685	1 268	1 373	(105)	-8%	5 491
Cellphone Allowance			2 300	2 528	—	189	574	632	(58)	-8%	2 528
Housing Allowances			—	—	—	—	—	—	—	—	—
Other benefits and allowances			—	—	—	—	—	—	—	—	—
Sub Total - Councillors			22 848	25 399	—	2 117	5 647	6 350	(703)	-11%	25 399
% Increase		4		11.2%							11.2%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			9 863	11 804	—	773	2 320	2 951	(631)	-21%	11 804
Pension and UIF Contributions			1 371	1 996	—	115	346	499	(153)	-31%	1 996
Medical Aid Contributions			—	—	—	—	—	—	—	—	—
Overtime			—	—	—	—	—	—	—	—	—
Performance Bonus			—	1 214	—	568	568	304	264	87%	1 214
Motor Vehicle Allowance			1 461	1 793	—	119	357	448	(91)	-20%	1 793
Cellphone Allowance			124	148	—	10	30	37	(7)	-20%	148
Housing Allowances			—	—	—	(1)	—	—	—	—	—
Other benefits and allowances			1	1	—	0	0	0	(0)	-20%	1
Payments in lieu of leave			—	—	—	—	—	—	—	—	—
Long service awards			—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality			12 819	16 956	—	1 585	3 621	4 239	(617)	-15%	16 956
% Increase		4		32.3%							32.3%
Other Municipal Staff											
Basic Salaries and Wages			234 260	277 778	—	19 323	58 643	69 445	(10 802)	-16%	277 778
Pension and UIF Contributions			45 625	57 047	—	3 789	11 364	14 262	(2 896)	-20%	57 047
Medical Aid Contributions			22 272	25 462	—	1 863	5 645	6 365	(721)	-11%	25 462
Overtime			—	—	—	—	—	—	—	—	—
Performance Bonus			19 482	22 375	—	1 769	4 334	5 594	(1 260)	-23%	22 375
Motor Vehicle Allowance			13 963	15 909	—	1 191	3 561	3 977	(416)	-10%	15 909
Cellphone Allowance			1 068	1 190	—	98	286	297	(11)	-4%	1 190
Housing Allowances			1 066	1 145	—	90	265	286	(21)	-7%	1 145
Other benefits and allowances			63 739	68 096	—	4 832	17 479	17 024	455	3%	68 096
Payments in lieu of leave			7 598	7 216	—	415	1 089	1 804	(715)	-40%	7 216
Long service awards			—	10 925	—	—	—	2 731	(2 731)	-100%	10 925
Post-retirement benefit obligations		2	3 264	7 135	—	285	845	1 784	(939)	-53%	7 135
Sub Total - Other Municipal Staff			412 336	494 276	—	33 635	103 511	123 569	(20 058)	-16%	494 276
% Increase		4		19.9%							19.9%
Total Parent Municipality			448 003	536 631	—	37 337	112 780	134 158	(21 378)	-16%	536 631
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			—	—	—	—	—	—	—	—	—

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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 - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% 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	4	-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		448 003	536 631	-	37 337	112 780	134 158	(21 378)	-16%	536 631
% Increase	4		19.8%							19.8%
TOTAL MANAGERS AND STAFF		425 155	511 232	-	35 220	107 133	127 808	(20 675)	-16%	511 232

#REF!

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. B/A, C/A, D/A

Column Definitions:

- A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited
- B. The original budget approved by council for the 2006/07 budget year.
- C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 26 of the MFMA.
- D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Budget Year 2021/22														2020/21 Medium Term Revenue & Expenditure Framework		
Description	Ref	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24
R thousands																
Cash Receipts By Source																
Property rates		21 486	38 841	42 890	43 393	43 393	43 393	43 393	43 393	43 393	43 393	43 393	43 393	520 716	535 948	551 636
Service charges - electricity revenue		77 191	88 535	96 603	82 565	82 565	82 565	82 565	82 565	82 565	82 565	82 565	82 565	990 784	1 048 100	1 109 520
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		8 180	8 039	7 163	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	61 180	64 230	67 451
Rental of facilities and equipment		611	516	239	305	305	305	305	305	305	305	305	305	3 861	3 886	4 078
Interest earned - external investments		-	3 100	1 739	2 252	2 252	2 252	2 252	2 252	2 252	2 252	2 252	2 252	27 024	28 899	27 929
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		125	1 337	79	217	217	217	217	217	217	217	217	217	2 607	6 276	7 011
Licences and permits		27	45	601	59	59	59	59	59	59	59	59	59	763	738	670
Agency services		1 004	925	1 039	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	1 090	13 085	13 740	14 427
Transfers and Subsidies - Operational		85 285	2 183	7	18 720	18 720	18 720	18 720	18 720	18 720	18 720	18 720	18 720	224 635	238 208	234 023
Other revenue		9 405	4 368	(2 648)	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	137 819	60 406	63 768
Cash Receipts by Source		203 516	147 890	147 712	158 589	158 589	158 589	158 589	158 589	158 589	158 589	158 589	158 589	237 734	1 992 216	2 080 512
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/Provincial and District)		7 273	-	31 000	5 085	5 085	5 085	5 085	5 085	5 085	5 085	5 085	5 085	20 975	76 908	68 376
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 financing		-	-	-	417	417	417	417	417	417	417	417	417	5 000	70 000	69 000
Increase (decrease) in consumer deposits		29	970	(121)	126	126	126	126	126	126	126	126	126	1 511	1 663	1 829
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		210 818	148 859	178 592	164 217	164 217	164 217	164 217	164 217	164 217	164 217	164 217	164 217	259 251	2 069 634	2 139 781
Cash Payments by Type																
Employee related costs		619	77	522	44 122	44 122	44 122	44 122	44 122	44 122	44 122	44 122	44 122	55 047	540 387	562 991
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	2 075	2 075	2 075	2 075	2 075	2 075	2 075	2 075	2 075	24 894	33 329	36 235
Bulk purchases - Electricity		-	-	-	67 782	67 782	67 782	67 782	67 782	67 782	67 782	67 782	67 782	813 387	824 014	850 534
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	24 047	26 451	21 500
Contracted services		-	-	-	18 719	18 719	18 719	18 719	18 719	18 719	18 719	18 719	18 719	224 624	240 208	237 058
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	561	561	561	561	561	561	561	561	561	7 030	6 701	6 969
General expenses		8 663	17 836	17 502	21 012	21 012	21 012	21 012	21 012	21 012	21 012	21 012	21 012	232 464	115 856	106 116
Cash Payments by Type		9 282	17 915	18 024	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	165 495	1 866 832	1 909 550
Other Cash Flows/Payments by Type																
Capital assets		7 548	22 005	21 302	26 783	26 783	26 783	26 783	26 783	26 783	26 783	26 783	26 783	321 401	337 520	207 207
Repayment of borrowing		-	-	-	(1 087)	(1 087)	(1 087)	(1 087)	(1 087)	(1 087)	(1 087)	(1 087)	(1 087)	13 039	21 119	28 389
Other Cash Flows/Payments																

KZN292 KwaDukuza - Supporting Table SCS Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2021/22												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24
R thousands	1															
Total Cash Payments by Type		16 830	39 920	39 326	179 967	179 967	179 967	179 967	179 967	179 967	179 967	179 967	191 192	2 201 272	2 188 189	2 182 609
NET INCREASE/(DECREASE) IN CASH HELD		193 988	106 939	139 266	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	68 059	(135 638)	(28 428)	35 109
Cash/cash equivalents at the month/year beginning:		973 934	1 167 923	1 276 861	1 416 127	1 400 377	1 384 626	1 368 875	1 353 125	1 337 374	1 321 623	1 305 873	1 280 122	758 662	823 624	594 586
Cash/cash equivalents at the month/year end:		1 167 923	1 276 861	1 416 127	1 400 377	1 384 626	1 368 875	1 353 125	1 337 374	1 321 623	1 305 873	1 280 122	1 358 181	623 024	594 586	529 705

References

1. Replace 'budget' heading with 'adjusted budget, or 'outcome' only for month/s complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

18 024	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	154 270	165 485	1 866 832	1 809 550
139 266	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	(15 751)	68 059	(135 638)	(28 428)

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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 - electricity								-		
Inventory consumed								-		
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 Corporations, 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 - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u> <i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
<u>Expenditure By Municipal Entity</u> <i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
#REF!		-	-	-	-	-	-	-		-
<u>Capital Expenditure By Municipal Entity</u> <i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	2 326	13 402	-	6 515	6 515	13 402	6 887	51.4%	2%
August	21 873	16 577	-	22 214	28 729	29 980	1 251	4.2%	9%
September	9 895	18 791	-	21 046	49 775	48 771	(1 004)	-2.1%	15%
October	6 086	28 258	-	-	-	77 029	-	-	-
November	8 983	26 202	-	-	-	103 231	-	-	-
December	10 524	28 952	-	-	-	132 193	-	-	-
January	2 949	53 528	-	-	-	185 721	-	-	-
February	9 535	27 640	-	-	-	213 361	-	-	-
March	14 588	32 003	-	-	-	245 364	-	-	-
April	23 465	27 494	-	-	-	272 858	-	-	-
May	13 747	13 566	-	-	-	286 424	-	-	-
June	38 401	34 977	-	-	-	321 401	-	-	-
Total Capital expenditure	162 372	321 401	-	49 775	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2020/21	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22				Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		71 135	109 599	-	10 704	17 244	12 638	(4 606)	-38.4%	109 599
Roads Infrastructure		34 749	53 798	-	4 511	8 667	4 350	(4 317)	-99.2%	53 798
Roads		26 906	35 048	-	3 750	7 730	3 500	(4 230)	-120.9%	35 048
Road Structures		1 472	11 850	-	316	316	850	534	62.9%	11 850
Road Furniture		6 371	6 900	-	448	621	-	(621)	#DIV/0!	6 900
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		36 366	54 401	-	6 193	8 577	8 288	(289)	-3.5%	54 401
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4 869	31 000	-	2 464	2 464	5 000	2 536	50.7%	31 000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	400	-	-	-	-	-	-	400
MV Networks		15 633	13 845	-	736	2 563	3 268	725	22.1%	13 845
LV Networks		4 348	9 157	-	2 992	3 550	-	(3 550)	#DIV/0!	9 157
Capital Spares		11 536	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1 400	-	-	-	-	-	-	1 400
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	400	-	-	-	-	-	-	400
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	1 000	-	-	-	-	-	-	1 000
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		16 084	68 155	-	1 091	2 451	10 194	7 743	76.0%	68 155
Community Facilities		13 213	38 634	-	1 091	2 149	6 426	4 279	66.6%	38 634
Halls		6 121	4 000	-	-	-	1 100	1 100	100.0%	4 000
Centres		-	-	-	-	-	-	-	-	-
Crèches		1 910	2 600	-	-	-	-	-	-	2 600
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Fire/Ambulance Stations</u>		-	-	-	-	-	-	-	-
<u>Testing Stations</u>		-	-	-	-	-	-	-	-
<u>Museums</u>		583	20 860	-	1 091	2 149	3 520	1 371	39.0%
<u>Galleries</u>		-	-	-	-	-	-	-	-
<u>Theatres</u>		-	-	-	-	-	-	-	-
<u>Libraries</u>		-	300	-	-	-	300	300	100.0%
<u>Cemeteries/Crematoria</u>		2 036	9 366	-	-	-	1 000	1 000	100.0%
<u>Police</u>		-	425	-	-	-	425	425	100.0%
<u>Parks</u>		-	-	-	-	-	-	-	-
<u>Public Open Space</u>		-	-	-	-	-	-	-	-
<u>Nature Reserves</u>		-	-	-	-	-	-	-	-
<u>Public Ablution Facilities</u>		796	1 083	-	-	-	83	83	100.0%
<u>Markets</u>		-	-	-	-	-	-	-	-
<u>Stalls</u>		-	-	-	-	-	-	-	-
<u>Abattoirs</u>		-	-	-	-	-	-	-	-
<u>Airports</u>		-	-	-	-	-	-	-	-
<u>Taxi Ranks/Bus Terminals</u>		1 750	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-
<u>Sport and Recreation Facilities</u>		2 871	21 521	-	-	302	3 766	3 464	92.0%
<u>Indoor Facilities</u>		1 014	6 036	-	-	302	1 491	1 189	79.7%
<u>Outdoor Facilities</u>		1 858	15 485	-	-	-	2 275	2 275	100.0%
<u>Capital Spares</u>		-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-
<u>Monuments</u>		-	-	-	-	-	-	-	-
<u>Historic Buildings</u>		-	-	-	-	-	-	-	-
<u>Works of Art</u>		-	-	-	-	-	-	-	-
<u>Conservation Areas</u>		-	-	-	-	-	-	-	-
<u>Other Heritage</u>		-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-
<u>Revenue Generating</u>		-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-
<u>Non-revenue Generating</u>		-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-
<u>Other assets</u>		127	4 050	-	-	-	850	850	100.0%
<u>Operational Buildings</u>		127	4 050	-	-	-	850	850	100.0%
<u>Municipal Offices</u>		127	4 050	-	-	-	850	850	100.0%
<u>Pay/Enquiry Points</u>		-	-	-	-	-	-	-	-
<u>Building Plan Offices</u>		-	-	-	-	-	-	-	-
<u>Workshops</u>		-	-	-	-	-	-	-	-
<u>Yards</u>		-	-	-	-	-	-	-	-
<u>Stores</u>		-	-	-	-	-	-	-	-
<u>Laboratories</u>		-	-	-	-	-	-	-	-
<u>Training Centres</u>		-	-	-	-	-	-	-	-
<u>Manufacturing Plant</u>		-	-	-	-	-	-	-	-
<u>Depots</u>		-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-
<u>Housing</u>		-	-	-	-	-	-	-	-
<u>Staff Housing</u>		-	-	-	-	-	-	-	-
<u>Social Housing</u>		-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		572	21 687	-	-	-	3 687	3 687	100.0%
<u>Servitudes</u>		-	-	-	-	-	-	-	-
<u>Licences and Rights</u>		572	21 687	-	-	-	3 687	3 687	100.0%
<u>Water Rights</u>		-	-	-	-	-	-	-	-
<u>Effluent Licences</u>		-	-	-	-	-	-	-	-
<u>Solid Waste Licences</u>		-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		572	21 687	-	-	-	3 687	3 687	100.0%
<u>Local Settlement Software Applications</u>		-	-	-	-	-	-	-	-
<u>Unspecified</u>		-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		714	3 540	-	4	367	2 270	1 903	83.8%
<u>Computer Equipment</u>		714	3 540	-	4	367	2 270	1 903	83.8%
<u>Furniture and Office Equipment</u>		1 019	3 160	-	1 133	1 271	1 210	(61)	-5.1%
<u>Furniture and Office Equipment</u>		1 019	3 160	-	1 133	1 271	1 210	(61)	-5.1%
<u>Machinery and Equipment</u>		25 610	8 120	-	57	142	4 310	4 168	96.7%
<u>Machinery and Equipment</u>		25 610	8 120	-	57	142	4 310	4 168	96.7%
<u>Transport Assets</u>		5 786	29 586	-	606	1 417	5 911	4 494	78.0%
<u>Transport Assets</u>		5 786	29 586	-	606	1 417	5 911	4 494	78.0%

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	121 047	239 897	-	13 595	22 892	41 069	18 177	44.3%	239 897

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table C5

check balance

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		33 874	40 079	-	1 003	16 338	-	(16 338)	#DIV/0!	40 079
Roads Infrastructure		30 821	20 939	-	1 003	16 338	-	(16 338)	#DIV/0!	20 939
Roads		30 821	15 339	-	-	15 335	-	(15 335)	#DIV/0!	15 339
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	5 600	-	1 003	1 003	-	(1 003)	#DIV/0!	5 600
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	4 000	-	-	-	-	-	-	4 000
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	4 000	-	-	-	-	-	-	4 000
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 053	15 140	-	-	-	-	-	-	15 140
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		2 979	7 377	-	-	-	-	-	-	7 377
MV Substations		-	3 800	-	-	-	-	-	-	3 800
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		73	3 953	-	-	-	-	-	-	3 953
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		12 127	3 966	-	64	105	966	861	89.1%	3 066
Community Facilities		9 022	1 880	-	64	105	880	775	88.0%	1 880
Halls		854	1 000	-	-	-	-	-	-	1 000
Centres		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Crèches</u>		-	-	-	-	-	-	-	-	-
<u>Clinics/Care Centres</u>		-	-	-	-	-	-	-	-	-
<u>Fire/Ambulance Stations</u>		-	-	-	-	-	-	-	-	-
<u>Testing Stations</u>		-	-	-	-	-	-	-	-	-
<u>Museums</u>		-	-	-	-	-	-	-	-	-
<u>Galleries</u>		-	-	-	-	-	-	-	-	-
<u>Theatres</u>		-	-	-	-	-	-	-	-	-
<u>Libraries</u>		-	600	-	84	84	600	536	89.3%	600
<u>Cemeteries/Crematoria</u>		350	-	-	-	-	-	-	-	-
<u>Police</u>		-	-	-	-	-	-	-	-	-
<u>Ports</u>		-	-	-	-	-	-	-	-	-
<u>Public Open Space</u>		7 684	-	-	-	-	-	-	-	-
<u>Nature Reserves</u>		-	-	-	-	-	-	-	-	-
<u>Public Ablution Facilities</u>		134	280	-	-	41	280	239	85.3%	280
<u>Markets</u>		-	-	-	-	-	-	-	-	-
<u>Stalls</u>		-	-	-	-	-	-	-	-	-
<u>Abattoirs</u>		-	-	-	-	-	-	-	-	-
<u>Airports</u>		-	-	-	-	-	-	-	-	-
<u>Taxi Ranks/Bus Terminals</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Sport and Recreation Facilities</u>		3 105	1 186	-	-	-	86	86	100.0%	1 186
<u>Indoor Facilities</u>		104	1 100	-	-	-	-	-	-	1 100
<u>Outdoor Facilities</u>		3 001	86	-	-	-	86	86	100.0%	86
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Monuments</u>		-	-	-	-	-	-	-	-	-
<u>Historic Buildings</u>		-	-	-	-	-	-	-	-	-
<u>Works of Art</u>		-	-	-	-	-	-	-	-	-
<u>Conservation Areas</u>		-	-	-	-	-	-	-	-	-
<u>Other Heritage</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Revenue Generating</u>		-	-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-	-
<u>Non-revenue Generating</u>		-	-	-	-	-	-	-	-	-
<u>Improved Property</u>		-	-	-	-	-	-	-	-	-
<u>Unimproved Property</u>		-	-	-	-	-	-	-	-	1 500
<u>Other assets</u>		310	1 500	-	-	-	-	-	-	1 500
<u>Operational Buildings</u>		-	-	-	-	-	-	-	-	-
<u>Municipal Offices</u>		-	-	-	-	-	-	-	-	-
<u>Pay/Enquiry Points</u>		-	-	-	-	-	-	-	-	-
<u>Building Plan Offices</u>		-	-	-	-	-	-	-	-	-
<u>Workshops</u>		-	-	-	-	-	-	-	-	-
<u>Yards</u>		-	-	-	-	-	-	-	-	-
<u>Stores</u>		-	-	-	-	-	-	-	-	-
<u>Laboratories</u>		-	-	-	-	-	-	-	-	-
<u>Training Centres</u>		-	-	-	-	-	-	-	-	-
<u>Manufacturing Plant</u>		-	-	-	-	-	-	-	-	-
<u>Depots</u>		-	-	-	-	-	-	-	-	-
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Housing</u>		310	1 500	-	-	-	-	-	-	1 500
<u>Staff Housing</u>		-	-	-	-	-	-	-	-	-
<u>Social Housing</u>		310	1 500	-	-	-	-	-	-	1 500
<u>Capital Spares</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Servitudes</u>		-	-	-	-	-	-	-	-	-
<u>Licences and Rights</u>		-	-	-	-	-	-	-	-	-
<u>Water Rights</u>		-	-	-	-	-	-	-	-	-
<u>Effluent Licences</u>		-	-	-	-	-	-	-	-	-
<u>Solid Waste Licences</u>		-	-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		-	-	-	-	-	-	-	-	-
<u>Local Settlement Software Applications</u>		-	-	-	-	-	-	-	-	-
<u>Unspecified</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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	46 310	44 646	-	1 067	16 444	966	(15 477)	-1601.4%	44 646

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table C5

check balance

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		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		29 616	39 073	-	3 645	7 323	9 768	2 445	25.0%	39 073
Roads Infrastructure		8 998	9 412	-	1 966	2 581	2 353	(228)	-9.7%	9 412
Roads		5 713	5 767	-	1 370	1 437	1 442	5	0.3%	5 767
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		3 285	3 645	-	596	1 144	911	(232)	-25.5%	3 645
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 403	4 680	-	81	85	1 170	1 085	92.7%	4 680
Drainage Collection		3 403	4 680	-	81	85	1 170	1 085	92.7%	4 680
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 391	24 950	-	1 598	4 657	6 237	1 580	25.3%	24 950
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		991	2 257	-	(629)	(580)	564	1 144	202.8%	2 257
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		16 401	22 692	-	2 227	5 237	5 673	436	7.7%	22 692
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		24	31	-	-	-	8	8	100.0%	31
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		24	31	-	-	-	8	8	100.0%	31
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
		869	1 244	-	126	130	311	181	58.3%	1 244
Community Assets		634	936	-	117	120	234	114	48.6%	936
<i>Community Facilities</i>		634	936	-	117	120	234	114	48.6%	936
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		235	308	-	9	10	77	67	87.5%	308
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		235	308	-	9	10	77	67	87.5%	308
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
		1 502	2 828	-	203	246	707	461	65.2%	2 828
Other assets		1 502	2 828	-	203	246	707	461	65.2%	2 828
<i>Operational Buildings</i>		1 502	2 828	-	203	246	707	461	65.2%	2 828
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
		221	281	-	21	21	70	49	69.8%	281
Computer Equipment		221	281	-	21	21	70	49	69.8%	281
Computer Equipment		12	141	-	2	3	35	33	92.6%	141
Furniture and Office Equipment		12	141	-	2	3	35	33	92.6%	141
Furniture and Office Equipment		2 629	2 977	-	246	306	744	438	58.9%	2 977
Machinery and Equipment		2 629	2 977	-	246	306	744	438	58.9%	2 977
Machinery and Equipment		8 419	11 840	-	604	1 006	2 960	1 954	66.0%	11 840
Transport Assets		8 419	11 840	-	604	1 006	2 960	1 954	66.0%	11 840
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	43 467	58 383	-	4 648	9 035	14 586	5 561	38.1%	58 383

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
		51 008	56 955	-	4 342	13 149	14 239	1 090	7.7%	56 955
Infrastructure										
Roads Infrastructure		30 616	25 708	-	2 639	7 938	6 427	(1 511)	-23.5%	25 708
Roads		30 616	25 708	-	2 639	7 938	6 427	(1 511)	-23.5%	25 708
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	5 719	-	-	-	1 430	1 430	100.0%	5 719
Drainage Collection		-	5 719	-	-	-	1 430	1 430	100.0%	5 719
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		19 921	25 181	-	1 662	5 088	6 295	1 207	19.2%	25 181
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		5 204	-	-	429	1 317	-	(1 317)	#DIV/0!	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	25 181	-	-	-	6 295	6 295	100.0%	25 181
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		6 802	-	-	583	1 726	-	(1 726)	#DIV/0!	-
LV Networks		3 574	-	-	296	908	-	(908)	#DIV/0!	-
Capital Spares		4 341	-	-	374	1 137	-	(1 137)	#DIV/0!	-
Water Supply Infrastructure		6	-	-	1	3	-	(3)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		6	-	-	1	3	-	(3)	#DIV/0!	-
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		465	348	-	40	121	87	(34)	-38.7%	348
Landfill Sites		445	348	-	37	113	87	(26)	-29.8%	348
Waste Transfer Stations		6	-	-	1	2	-	(2)	#DIV/0!	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		14	-	-	2	5	-	(5)	#DIV/0!	-
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		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
		12 254	14 606	-	1 060	3 251	3 651	400	11.0%	14 606
Community Assets		10 243	12 604	-	891	2 731	3 151	420	13.3%	12 604
Community Facilities		92	-	-	14	41	-	(41)	#DIV/0!	-
Halls		2 502	7 918	-	209	639	1 980	1 340	67.7%	7 918
Centres		589	-	-	53	162	-	(162)	#DIV/0!	-
Crèches		6	-	-	0	1	-	(1)	#DIV/0!	-
Clinics/Care Centres		21	-	-	2	5	-	(5)	#DIV/0!	-
Fire/Ambulance Stations		37	-	-	3	9	-	(9)	#DIV/0!	-
Testing Stations		-	2 343	-	-	-	586	586	100.0%	2 343
Museums		-	-	-	-	-	-	-	-	-
Galleries		19	-	-	3	9	-	(9)	#DIV/0!	-
Theatres		454	720	-	37	114	180	66	36.5%	720
Libraries		575	1 215	-	49	150	304	153	50.5%	1 215
Cemeteries/Crematoria		-	71	-	-	-	18	18	100.0%	71
Police		16	248	-	2	7	62	55	88.3%	248
Parks		4 531	76	-	394	1 208	19	(1 189)	-6262.9%	76
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		1 322	12	-	117	357	3	(354)	-11344.2%	12
Public Ablution Facilities		97	-	-	8	24	-	(24)	#DIV/0!	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		4	-	-	0	1	-	(1)	#DIV/0!	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		2 011	2 002	-	170	520	500	(20)	-4.0%	2 002
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		2 011	2 002	-	170	520	500	(20)	-4.0%	2 002
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		3 936	3 227	-	333	1 021	807	(214)	-26.5%	3 227
Other assets		3 512	2 730	-	297	910	682	(228)	-33.4%	2 730
Operational Buildings		2 614	2 730	-	217	666	682	17	2.4%	2 730
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		740	-	-	67	205	-	(205)	#DIV/0!	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		158	-	-	13	40	-	(40)	#DIV/0!	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		425	498	-	36	110	124	14	11.3%	498
Housing		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Staff Housing</u>		-	-	-	-	-	-	-	-	-
Social Housing		425	498	-	36	110	124	14	11.3%	498
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		628	3 780	-	52	158	945	787	83.3%	3 780
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		628	3 780	-	52	158	945	787	83.3%	3 780
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		628	2 847	-	52	158	712	554	77.8%	2 847
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	933	-	-	-	233	233	100.0%	933
<u>Computer Equipment</u>		948	1 252	-	112	311	313	2	0.5%	1 252
Computer Equipment		948	1 252	-	112	311	313	2	0.5%	1 252
<u>Furniture and Office Equipment</u>		969	1 324	-	107	327	331	4	1.1%	1 324
Furniture and Office Equipment		969	1 324	-	107	327	331	4	1.1%	1 324
<u>Machinery and Equipment</u>		2 692	2 693	-	257	789	673	(116)	-17.2%	2 693
Machinery and Equipment		2 692	2 693	-	257	789	673	(116)	-17.2%	2 693
<u>Transport Assets</u>		4 698	4 607	-	456	1 342	1 152	(190)	-16.5%	4 607
Transport Assets		4 698	4 607	-	456	1 342	1 152	(190)	-16.5%	4 607
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	77 133	88 446	-	6 719	20 350	22 112	1 762	8.0%	88 446

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03
September

Description	Ref	Budget Year 2021/22								
		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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		(7 989)	31 059	-	6 353	10 352	2 436	(7 916)	-325.0%	31 059
Roads Infrastructure		(9 795)	15 275	-	6 158	10 157	1 000	(9 157)	-915.7%	15 275
Roads		(9 795)	15 275	-	6 158	10 157	1 000	(9 157)	-915.7%	15 275
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 806	15 784	-	195	195	1 436	1 241	86.4%	15 784
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1 806	10 700	-	-	-	-	-	-	10 700
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	2 459	-	-	-	1 436	1 436	100.0%	2 459
LV Networks		-	2 625	-	195	195	-	(195)	#DIV/0!	2 625
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		1 952	3 850	-	11	68	3 850	3 782	98.2%	3 850
Community Facilities		21	100	-	11	68	100	32	31.8%	100
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03
September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space	21	100	-	-	11	68	100	32	31.8%	100
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 931	3 750	-	-	-	-	3 750	3 750	100.0%	3 750
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 931	3 750	-	-	-	-	3 750	3 750	100.0%	3 750
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		1 052	1 750	-	19	19	250	231	92.2%	1 750
Operational Buildings		1 052	1 750	-	19	19	250	231	92.2%	1 750
Municipal Offices		1 052	1 750	-	19	19	250	231	92.2%	1 750
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		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Machinery and Equipment		-	200	-	-	-	200	200	100.0%	200

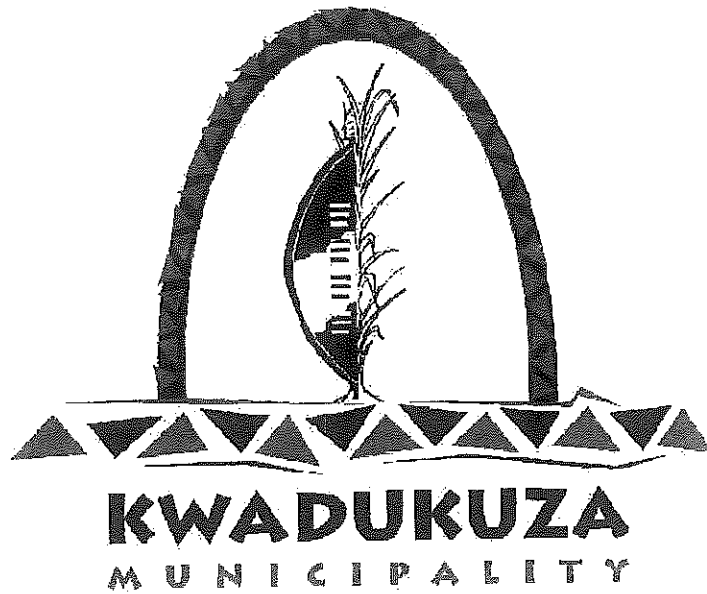
KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03
September

Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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	(4 896)	36 859	-	6 384	10 440	6 736	(3 704)	-55.0%	36 859

References

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

check balance



2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		NT Code	Budget Year 2021/22									Total over 90 days
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	53 630	6 300	5 300	2 210	1 908	1 902	5 566	14 512	91 327	26 088	
Receivables from Non-exchange Transactions - Property Rates	1400	23 296	22 783	5 655	6 555	5 558	5 089	20 628	78 325	168 089	116 155	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 497	1 371	1 902	857	742	659	2 779	11 109	22 948	16 176	
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	25	23	22	22	22	1 988	75	2 209	2 129	
Interest on Arrear Debtor Accounts	1810	485	385	390	353	331	330	10 435	7 297	19 916	18 657	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-
Other	1900	1 963	79	156	145	388	161	25 287	12 029	40 207	38 069	
Total By Income Source	2000	82 902	30 943	13 626	10 142	8 949	8 192	66 684	123 257	344 695	217 224	
2021/22 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	2 349	9 241	180	55	53	47	155	2 087	14 166	2 396	
Commercial	2300	33 337	2 703	1 120	629	795	744	29 045	5 279	73 651	36 491	
Households	2400	47 216	19 000	12 326	9 459	8 101	7 402	37 483	115 891	256 878	178 336	
Other	2500									-	-	
Total By Customer Group	2600	82 902	30 943	13 626	10 142	8 949	8 192	66 684	123 257	344 695	217 224	

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

Consumer Debtors

KWADUKUZA MUNICIPALITY							
SEPTEMBER 2021							
The financial report for the month ending 30 SEPTEMBER 2021 is tabled for the information of the committee.							
Consumer Debtors							
Rates & Service Debtors							
		Total debt	30 Days	60 days	90 Days	120 Days	Over 120 Days
		outstanding					
Rates		170 579 057.99	24 004 150.82	22 769 309.26	3 839 390.29	5 822 366.04	114 143 841.58
Electricity		76 315 020.71	46 195 224.77	5 293 123.53	4 259 254.09	1 784 307.29	18 783 111.03
Refuse		19 535 532.82	3 001 865.45	1 182 360.69	1 592 889.74	737 163.79	13 021 263.15
Interest/Collection/Sundries/VAT		3 101 326.81	965 892.86	632 464.00	502 106.57	337 358.43	3 607 362.95
		269 530 938	74 167 134	28 612 329	9 189 428	8 006 479	149 555 569
		269 530 938.33	74 167 133.90	28 612 329.48	9 189 427.55	8 006 478.69	149 555 568.71
		100%	28%	11%	3%	3%	55%

Consumer debtors amounted to R 269 530 938.33 This indicates an increase of R 39 443 320. 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 June 2020 has resulted in a rise in debt in the over 120 categories. 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.

KWADUKUZA MUNICIPALITY								
JUNE 2021								
The financial report for the month ending 30 JUNE 2021 is tabled for the information of the committee.								
Consumer Debtors								
Rates & Service Debtors								
	No of	No of	Total debt	30 Days	60 days	90 Days	120 Days	Over 120 Days
	accounts	debtors	outstanding					
Rates			157,887,898	16,933,832	9,469,358	7,031,279	5,846,912.16	118,606,516.93
Electricity			46,641,115	21,260,448	5,367,635.71	3,036,249.38	1,955,247.39	15,021,534.91
Refuse			20,665,712	5,550,799	1,039,482.16	801,839.61	724,315.79	12,549,275.18
Interest/Collection/Sundries/VAT			4,892,983	-1,617,764	494,166.71	355,231.16	(6,341,201.76)	12,002,551.43
			230,087,708	42,127,315	16,370,642	11,224,600	2,185,274	158,179,878
			230,087,708.48	42,127,314.57	16,370,642.36	11,224,599.52	2,185,273.58	158,179,878.45
			100%	18%	7%	5%	1%	69%

Reasons for the increase in debt:

1. The new valuation roll was implemented. Objections on some accounts are yet to be finalised.
2. The new service provider for disconnection of meters was appointed on the 01.09.21. There were no disconnections being done for the period July and August.
3. Customers were affected by looting and lockdown. The loss of income faced by consumers affected their ability to pay.

Sundry Debtors

Sundry Debtors amounts to R 37 785 397 with the majority in the 120 days and over category. In comparison with the sundry debt balance as of June 2021 the debt reflects a R 815 563k increase.

SUNDRY DEBTORS AGE ANALYSIS REPORT 30 SEPTEMBER 2021

<u>By Function</u>	<u>Total</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120 Days & Over</u>
Housing	9,014,086.39	-	106,188.12	100,537.04	98,806.03	8,708,555.20
Electricity	164,607.34	-	60,896.33	1,298.13	1,001.31	101,411.57
Other	28,606,703.02	-	607,594.50	57,929.31	62,527.78	27,878,651.43
	37,785,396.75	-	774,678.95	159,764.48	162,335.12	36,688,618.20

<u>By Customer Group</u>	<u>Total</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120 Days & Over</u>
SD Business Debtors	1,506,209.67	-	551,607.13	16,425.28	23,961.21	914,216.05
SD Govt Debtors	6,469,344.44	-	82,482.03	41,857.13	41,042.94	6,303,962.34
SD Household Debtors	8,915,792.91	-	98,398.83	94,130.76	92,377.56	8,630,885.76
SD Other Debtors	20,894,049.73	-	42,190.96	7,351.31	4,953.41	20,839,554.05
	37,785,396.75	-	774,678.95	159,764.48	162,335.12	36,688,618.20

There is currently non-alignment between the financial system and the manual ageing of consumer and sundry debtors. The system reflects R 344 695 423 as outstanding debtors while information reported manually is R 307 316 335 showing a variance of R 37 379 088.

The non-alignment of the debtors' balances is a system issue whereby the ageing reports extracted from the system includes "credit balances" but the National Treasury extract excludes these "credit balances". This has been repeatedly queried and followed up with Munsoft who advised that it is a National Treasury requirement for excluding these balances and Munsoft is still in the process of investigating and resolving the same. The last follow up with Munsoft was on the 27 September 2021 and was advised that development is still busy with this issue.



2.2 CREDITORS ANALYSIS

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - m03 September

Description	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	394	-	-	27	-	4	1	6	432
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 097	322	75	20	49	2	14	55	6 634
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	6 491	322	75	47	49	6	15	61	7 065

The above table represents the creditor's age analysis as of 30th September 2021.

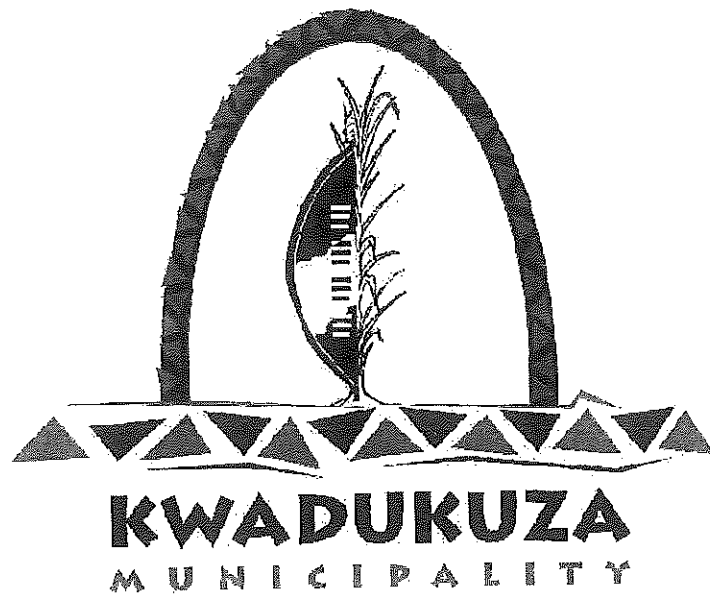
The creditors aging reflects a total of R 7,065m outstanding payments as at the end of first quarter as per the financial system. The amount reflected on this table is however understated. Additional payments not recorded amounts to R 92.8 million: -

- R 88 million (VAT Inc.) ESKOM invoice received on 4 October 2021 for September electrical distribution.
- R 4,1 million (VAT Incl.), related for road rehabilitation projects, due to one contractor. Invoices are on hold due to a pending query.
- R 715k for other payments due in September but not paid. These are not included on the aging creditors but will be paid early in October.

The total creditors outstanding at the end of the first quarter will therefore amount to R 99,8 million inclusive of the aging creditors and above payments.

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. There is a process underway to capture all payments through the creditor's module to resolve the misalignment.

The municipality makes an extra effort to ensure that creditors are paid within 30 days as per MFMA.



2.3 INVESTMENT PORTFOLIO ANALYSIS

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<u>Municipality</u>														
ABSA Bank		DAILY	LIQUIDITY PLUS			3.60%			Daily	68,128	198			68,316
ABSA Bank (3433)		DAILY	MONEY MKT			3.25%			Daily	3,063	8			3,070
ABSA Bank (6707)		DAILY	MONEY MKT			3.30%			Daily	12,887	67			12,954
INVEST ELECTRICITY RESERVE		Daily	MONEY MKT			2.15%			Daily	660	1			661
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MKT			2.15%			Daily	328	1			330
FNB		Daily	MONEY MKT			2.15%			Daily	17,475	28			17,504
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	4,077	10			4,087
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	277	1			279
ABSA SHAYAMUYA		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	805	2			807
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	241	1			242
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	894	2			896
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	-	-			-
Nedbank Treasury 166		32 DAY NOTICE	NOTICE CALL ACCOUNT			3.25%			32 DAYS	9,843	27			9,879
ABSA (6911)		12 MTH	FIXED			3.25%			365 DAYS	6,298	16			6,314
ABSA		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	114,626	331			114,957
ABSA		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	2,591	6			2,597
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	6,073	15			6,088
ABSA (DEVELOPERS CONTRI)		MONTHLY	LIQUIDITY PLUS			3.30%			Daily	14,074	36			14,110
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	62,961	523	(167,233)	128,689	24,560
Standard Bank Bovers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	-	-			-
Nedbank Treasury Dev Cont (162)		12 MTH	FIXED			5.10%			365 DAYS	25,077	-			25,077
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 mth	FIXED			6.51%			365 DAYS	28,758	-			28,758
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	49,309	168			49,477
Investec Eskom Investment Account Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,546	145			41,691
Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	42,038	143			42,201
Nedbank Treasury Bovers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	23,687	-			23,687
ABSA developers Contribution 3		12 mth	FIXED			4.93%			365 DAYS	32,000	-			32,000
<u>Municipality sub-total</u>										508,623	1,719	(167,233)	128,689	571,757

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 30th of September 2021, the municipality had R 571, 797m Investment portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.
- R 157,110m in the table above relates to investments that are over 3 months.



2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Name of grant	Funder	Receipts
Equitable Share	NATIONAL	R -82,558,000
Municipal Infrastructure Grant (MIG)	NATIONAL	R -40,000,000
Integrated National Electrification Programme Grant (INEP) (Municipal)	NATIONAL	R -
Financial Management Grant (FMG)	NATIONAL	R -1,750,000
Expanded Public Works Programme (EPWP)	NATIONAL	R -433,000
Museum subsidies	PROVINCIAL	R -
Community Library Service Grant	PROVINCIAL	R -
Housing Accreditation	PROVINCIAL	R -
Provincialisation - Library Services	PROVINCIAL	R -
Neighbourhood Development Partnership Grant (NDPG)-SCADA	NATIONAL	R -
Neighbourhood Development Partnership Grant- (NDPG)-EASE OF BUSINESS	NATIONAL	R -
Title Deeds Restoration Grant	PROVINCIAL	R -
EEDM	NATIONAL	R -1,000,000
TOTAL		R -125,741,000

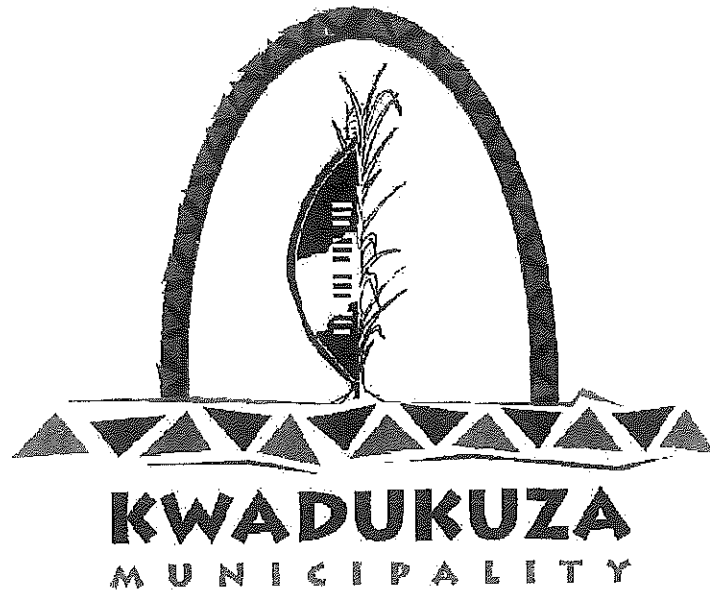
- The table reflects that the municipality has received R125,7m grant funding to date. From the National grants, no tranche for INEP was received.
- The next Equitable Share tranche will be in December 2021.
- In terms of the NDPG Scada and Ease of Doing Business grant, the Municipality had received R8,864m in the 2020/21 financial year and incurred expenditure of R572k. The unspent balance of R8,292m had to be returned to National Treasury together with the interest earned of R232,6k. The Municipality thus returned R8, 524m. The nature and terms of the grant disbursement is to be finalised once engagements between National Treasury and the Municipality are held. The understanding is that the grant will be disbursed based on cash flow projections presented by the Municipality, however, therein lies the possibility that the Municipality may be required to bridge fund the project. Should this be the case, the implementing business units will present Council with a detailed item for approval.

The table below, reflects the grant expenditure as at the end of September 2021. R105, 9m has been spent to date with R85, 8m operational grant expenditure and R20, 1m capital grant expenditure.

- The MIG operational expenditure is in terms of PMU salary costs, while the Housing Accreditation is for salary costs of the Housing section for the civil business unit.
- The Community Library Services and Provincialisation of Library grant have been utilised for maintenance of the libraries as well as salary costs.
- R143k has been utilised for Finance Interns Salary and R230k for the Fixed Assets Project and training workshops for finance officials.
- R 743,5k for EPWP Skill Development & Training

For further information on grants, reference can be made to SC6 and SC7 of the attached C Schedules.

Name of grant	Funder	Expenditure: Operating (Revenue Recognised)	Expenditure: Capital (Revenue Recognised)
Equitable Share	NATIONAL	R 82,558,000.00	R -
Municipal Infrastructure Grant (MIG)	NATIONAL	R 693,778.91	R 14,544,957.73
Integrated National Electrification Programme Grant (INEP) (Municipal)	NATIONAL	R -	R -
Financial Management Grant (FMG)	NATIONAL	R 373,048.72	R -
Expanded Public Works Programme (EPWP)	NATIONAL	R 743,517.27	R -
Museum subsidies	PROVINCIAL	R 122,699.64	R 2,471,201.46
Community Library Service Grant	PROVINCIAL	R 239,205.01	R -
Housing Accreditation	PROVINCIAL	R 849,546.75	R -
Provincialisation - Library Services	PROVINCIAL	R 133,687.68	R -
Neighbourhood Development Partnership Grant (NDPG)-SCADA	NATIONAL	R -	R -
Neighbourhood Development Partnership Grant- (NDPG)-EASE OF BUSINESS	NATIONAL	R -	R -
Title Deeds Restoration Grant	PROVINCIAL	R 37,691.25	R -
EEDM	NATIONAL	R -	R 3,088,794.33
TOTAL		R 85,751,175	R 20,104,954



2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13 579	17 381	-	1 243	3 605	4 345	(541)	-12%	17 381
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4 973	5 491	-	685	1 268	1 373	(105)	-8%	5 491
Cellphone Allowance		2 500	2 538	-	189	574	632	(58)	-5%	2 538
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 048	25 399	-	2 117	5 647	6 350	(703)	-11%	25 399
% increase	4		11.2%							11.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		9 663	11 804	-	773	2 320	2 951	(631)	-51%	11 804
Pension and UIF Contributions		1 571	1 995	-	115	345	499	(153)	-31%	1 995
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 214	-	568	568	304	264	87%	1 214
Motor Vehicle Allowance		1 451	1 793	-	119	357	445	(87)	-20%	1 793
Cellphone Allowance		124	148	-	10	30	37	(7)	-20%	148
Housing Allowances		-	-	-	(1)	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	(0)	-20%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12 819	16 956	-	1 585	3 621	4 239	(617)	-18%	16 956
% increase	4		32.3%							32.3%
Other Municipal Staff										
Basic Salaries and Wages		234 250	277 770	-	19 323	58 643	65 445	(10 802)	-18%	277 770
Pension and UIF Contributions		45 625	57 047	-	3 769	11 354	14 262	(2 909)	-20%	57 047
Medical Aid Contributions		22 272	25 462	-	1 063	5 645	6 863	(721)	-11%	25 462
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		19 482	22 375	-	1 769	4 334	5 594	(1 260)	-23%	22 375
Motor Vehicle Allowance		13 963	15 909	-	1 181	3 561	3 577	(16)	-10%	15 909
Cellphone Allowance		1 056	1 190	-	98	285	297	(11)	-4%	1 190
Housing Allowances		1 056	1 145	-	90	265	295	(21)	-7%	1 145
Other benefits and allowances		63 739	68 096	-	4 832	17 479	17 024	455	3%	68 096
Payments in lieu of leave		7 590	7 215	-	415	1 089	1 604	(715)	-40%	7 215
Long service awards		-	10 925	-	-	-	2 731	(2 731)	-100%	10 925
Post-retirement benefit obligations		5 264	7 135	-	285	645	1 784	(659)	-53%	7 135
Sub Total - Other Municipal Staff		412 336	494 276	-	33 635	103 511	123 569	(20 058)	-16%	494 276



2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M03 September

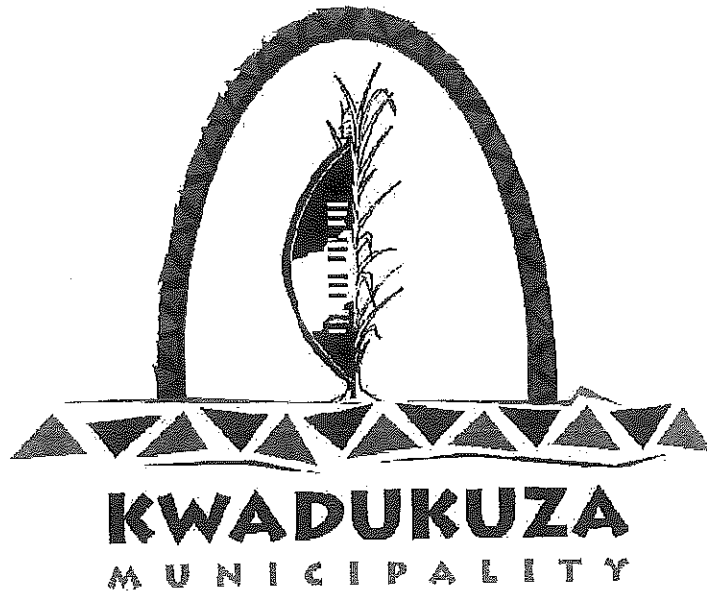
Ref	Description	Variance	Reasons for material deviations	Remedial o
	R thousands			
1	Revenue By Source			
	Service charges - electricity revenue	(83 724)	The billing for September will go through on the 7th of October hence	
	Interest earned - external investments	(2 204)	Timing of receipt of interest on investments has resulted in variance	
	Transfers and subsidies	28 701	First tranche of Equitable Share received	
2	Expenditure By Type			
	Employee related costs	(20 675)	Variance will decrease as vacancies are filled	
	Debt impairment	(37 725)	Journals are done at year end	
	Depreciation & asset impairment	(4 262)	Timing of capitalisation of assets	
	Bulk purchases	(8 236)	Timing of the payments to Eskom. Payments made on the 15th of subsequent month.	
	Contracted services	(18 590)	Timing of expenditure	
3	Capital Expenditure			
	Finance and administration	(1 660)	R 1,593m spent on purchasing Municipal fleet, Office equipment and	
	Community and Social Services	(4 688)	the beginning of the year other projects are still in SCM processes.	
	Energy Sources	(2 970)	year other projects are still in the SCM process	
	Housing	151	R 267 spent on construction of retaining of walls.	
	Planning and Development	(1 244)	R 150K spent on purchasing municipal fleet.	
	Public Safety	(1 445)	No Assets purchased as yet during August 2021.	
	Road Transport	25 521	R 9,956m spent on various roads projects during August 2021.	
	Sport and Recreation	(5 549)	R 916K Spent during August 2021.	
	Waste Management	(3 772)	No Assets purchased as yet during August 2021.	
4	Financial Position			
	Total Assets	3 625 100	The Municipality has FPE of R 2,3b and Cash & Cash Equivalents of R 898 173m.	
	Total current liabilities	366 860	The Municipality reflects R 248m for Trade & Other Payables	
	Total non current liabilities	300 427	Borrowings of R 188m reflected	
	Total Equity	2 957 814	R 27m reserves and R 2,9b Accumulated Surplus	
5	Cash Flow			
	Cash flow from Operating Activities	452 170	payments onto the financial system. Not all payments are being	
	Cash flow from Investing Activities	50 855	Capital Asset Payment of R 21,302m for the month of September	
	Cash flow from Financing Activities	878	Result of increase in consumer deposits.	
	Cash Equivalents at year end	1 416 127	Investments for the month of September 2021 which does not tie to	



2.7 CAPITAL PROGRAMME PERFORMANCE

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	2 326	13 402	-	6 515	6 515	13 402	6 887	51.4%	2%
August	21 873	16 577	-	22 214	28 729	29 980	1 251	4.2%	9%
September	9 895	18 791	-	21 046	49 775	48 771	(1 004)	-2.1%	15%
October	6 086	28 258	-	-	-	77 029	-	-	-
November	8 983	26 202	-	-	-	103 231	-	-	-
December	10 524	28 962	-	-	-	132 193	-	-	-
January	2 949	53 528	-	-	-	185 721	-	-	-
February	9 535	27 640	-	-	-	213 361	-	-	-
March	14 588	32 003	-	-	-	245 364	-	-	-
April	23 465	27 494	-	-	-	272 858	-	-	-
May	13 747	13 566	-	-	-	286 424	-	-	-
June	38 401	34 977	-	-	-	321 401	-	-	-
Total Capital expenditure	162 372	321 401	-	49 775					



2.8 OTHER SUPPORTING DOCUMENTATION

2.8.1. MFMA S11(4) - Bank Account Withdrawals

2.8.2. Municipal SCOA Circular No. 11 - Guidance on the use of the Fund segment

2.8.3. Municipal SCOA Circular No. 12 - Guidance on Value Added Tax (VAT)

BALANCE SHEET BUDGETING: -**1. INVENTORY**

In terms of the mSCOA technical requirements certain items acquired outside the inventory acquisitions are required to be reclassified during the adjustment budget from creditors purchases to inventory acquisitions. This will not lead to any additional funding but is a technical re-allocation to ensure alignment with mSCOA prescripts. SCM is currently reviewing the listing of commodities purchased to ensure the accuracy of this re-allocation.



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 30/09/2021



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;				
July 2021 - Sept 2021	Various Consumers	R592 998	Consumer deposits	Mrs N Singh (Manager Billing)
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;			NIL	
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

[Signature]
MUNICIPAL MANAGER

[Signature]
CHIEF FINANCIAL OFFICER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted 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(4i))
 2. Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General

[Signature]
P. MURUGAN
01.10.2021



NATIONAL TREASURY

Municipal SCOA Circular No. 11

Municipal Finance Management Act No. 56 of 2003

Guidance on the use of the Fund segment

The purpose of this circular is to provide guidance to municipalities on the use of the Fund segment in addition to the guidance that was provided in *mSCOA* Circular No. 10 that was issued on 8 October 2020.

This circular must also be read in conjunction within the guidance provided on the use of the *mSCOA* segments to populate the cash flow information and the use of movement accounts in MFMA Circulars No. 98 and 99 that was issued on 6 December 2019 and 6 March 2020 respectively.

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1. Introduction

In *mSCOA Circular No. 10* (dated 08 October 2020), guidance was provided on the correct use of the municipal standard chart of accounts (*mSCOA*) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR).

Following the guidance provided, a vast improvement in the section 71 cash flow information reported for quarter 1 of the 2020/21 financial year was noted. Despite the improvement in the data, the following cash flow issues still had to be corrected and/or clarified:

- The recording of unallocated deposits;
- The duplication of capital assets other expenditure (trade and other payables – payables and accruals);
- The linking of construction Work-In-Progress (CWIP) to capital assets in Table A9 of the A1 Schedule;
- The linking of advance payments and retentions to the cash flow tables;
- The distinction of and payment between Inventory, Contracted Services and Other Expenditure line items not specifically listed under Liabilities in the *mSCOA* chart; and
- The linking of Income tax receivable, Income tax payables, Value Added Tax (VAT) receivable, VAT payable, Accrued interest on receivables to cash flow/payments.

In addition to the above issues, the introduction of movement accounting in *mSCOA* chart version 6.2 introduced new posting/transacting levels on the Item segment. This impacts mostly on Item: Assets and Item: Liabilities and allows the National Treasury to draw cash flow data as per the movement of cash.

The guidance in this circular is based on extensive consultation with various stakeholders such as municipalities, system vendors and accounting experts.

2. Clarification on unresolved cash flow issues

2.1 Unallocated deposits

Unallocated deposits refer to payments received where the source of funding is not known at the time of receipting. Some municipalities are linking unallocated deposits to non-funding as a funding source as it is difficult to determine the correct funding source or even allocate it to any funding source. This will mean that the cash flow in the C7 will not be populated as non-funding does not populate the cash flow or that the performance against a particular funding source will be inflated.

In order to populate the cash flow tables, unallocated deposits should be linked to Fund: Operational: Revenue: General Revenue: Service Charges: Unspecified FD001001001008002.

Since municipalities are registered on the cash basis for Value Added Tax (VAT), this transaction should be configured to allocate VAT received to Item Liabilities: Current

Liabilities: Output VAT: Recognised IL001010002. This is as per the VAT 419 Guide from the South African Revenue Services (SARS). If the receipt is for Property rates or if it is identified as a Grant receipt which is Zero rated VAT, the transaction must be reversed via Item Liabilities: Current Liabilities: Output VAT: Transfers IL001010003 when it is allocated to the relevant *Trade and other receivable* account and relevant funding source. The other trading services must also attract the full VAT amount and the system setup/configuration must be setup in accordance.

Although it is acknowledged that there may be delays in the allocation of payments in the billing system when third party payments such as bank deposits, electronic transfers and payments through supermarket groups are received due to the absence of an account number or reference number, municipalities must ensure that their bank reconciliation are done at month-end as required in terms of Section 62(2)(h) of the MFMA.

2.2 Duplication of capital assets

Previously capital assets in the cash flow tables were linked to both *Trade and other payables – payables and accruals* and the *Project capital linked to Bank account* withdrawals. This duplication in the linking of capital assets was corrected. As per the corrected linkages, Project Capital (PC) is now linked to item Assets: Bank: withdrawals (IA001) and Fund: Capital (FD002) is used to populate the cash outflow on capital assets.

2.3 Construction Work-In-Progress (CWIP)

The use of the project segment and the capital fund creates a distinction between operational liabilities being paid and payments for capital projects. This use of project capital as a segment enables the linking of construction work-in-progress to capital assets in Table A9 of the A1 Schedule as all CWIP transactions are linked to Project Capital (PC) and Fund: Capital (FD002).

2.4 Linking of advance payments and retentions to the cash flow tables

Advance payments and retentions have a cash flow effect only when it becomes due. As advance payments are recognised and transferred to revenue once service is concluded and the recognition criteria as set out in GRAP 23 and 9 is met, a transfer to revenue posting level has been added to mSCOA chart version 6.5 Item liabilities: Current liabilities: Trade and other payable exchange transactions: Advanced payment: Withdrawals as shown below:

— Advance Payments(IL-001-006-003)

Opening Balance(IL-001-006-003-001)

Deposits(IL-001-006-003-002)

Withdrawals(IL-001-006-003-003)

2.5 Linking of advance payments and retentions to the cash flow tables

Retention refers to the amount that a municipality will withhold on payments to contractors to ensure that project specifications are concluded and signed off (GRAP 11). Retention is payable after an agreed period but is kept as a liability that is due to the contractor when construction is completed.

The cash flow and payment of retention occurs when all the conditions were met by the contractor and is made at the end of the retention period. This is when the cash will flow out and the Retentions: withdrawals under Item liabilities: Current liabilities: Trade and other payable exchange transactions: Retention will be picked up from the data strings to populate the cash flow as shown below:

— Retentions(IL-001-006-006)

Opening Balance(IL-001-006-006-001)

Deposits(IL-001-006-006-002)

Withdrawals(IL-001-006-006-003)

2.6 Inventory, Contracted Services and Other Expenditure

Currently contracted services, services, inventory and all other trade payables are bundled under trade payables and accruals in mSCOA chart version 6.4, but the payment for Inventory and Contractors cannot be separately reported in supporting table SA30 in the A1 Schedule. Towards this end, two new items, namely *Trade and other payables from exchange transactions: Inventory* and *Trade and Other payables from exchange transactions: contractor services* have been added to mSCOA chart version 6.5 to differentiate between these two items.

2.7 Income tax and VAT

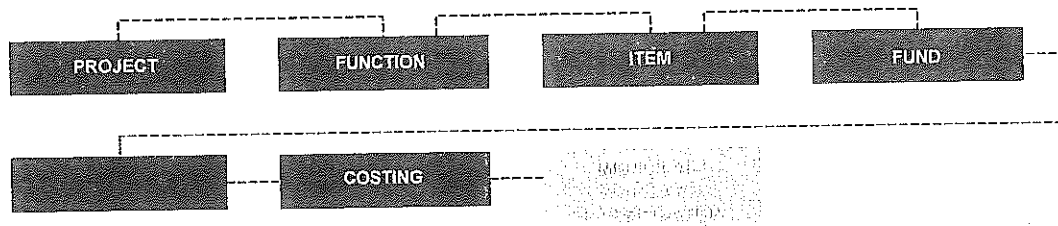
Income tax receivable, Income tax payables, VAT receivable, VAT payable, and Accrued interest was not previously linked to the cash flow tables in the regulated schedules. The matter will be resolved for the 2021/21 MTREF Schedules when the VAT Control (Payable) will be linked as a cash outflow and the VAT Control (Receivables) as a cash inflow. The linkage to *Income tax* line items where the physical payment will be made to SARS will also be added to the regulated schedules.

The updated linkages for the population of the cash flow tables are attached as **Annexure A**.

3. Movement accounting and the fund segment

The introduction of movement accounting in mSCOA chart version 6.2 (December 2018), created additional capability to the design principles of the Fund segment. Movement accounting requires that all transactions start with budgeting and specifically budgeting on

the regulated mSCOA segments. Data strings should follow a specific order of relevance, as indicated below:



Municipal financial systems combine the seven segments in the budget process and the specific combinations of segments is carried through the system for budget control during transacting. This is also referred to as a vote number and segmentation of a vote number can never change. The correct use of the Fund segment will assist municipalities to manage available funds to run its operation. It will also provide valuable information for management reports to ensure that budgets are funded, monitor expenditure against revenue by source, and calculate the net cash flow after creditors and commitments has been accounted for.

The Funding segment distinguishes between operational revenue (taxes, service charges, commercial services, transfers and subsidies, etc.), capital funds (to finance capital projects) and non-funding transactions (any items not classified as operational or capital). Importantly, non-cash transactions such as consumer billing, recording of invoices, depreciation and debt impairment should not be confused with non-funding transaction. Non-cash transactions will not impact the cash flow.

The examples illustrate the use of the Fund segment:

Example 1

The municipality budget to sell electricity of R6 million to Ward 2:

Segment	Debit	Credit
Project	Default	Default
Function	Function: Energy Sources: Core Function: Electricity	Function: Energy Sources: Core Function: Electricity
Item	Assets:Current Assets:Trade and other Receivables from Exchange Transactions:Trading Service and Customer Service Debtors:Electricity:Monthly Billing	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High:Conventional
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational Revenue: General Revenue: Service Charges: Electricity
Region	Ward 2	Ward 2
Costing	Default	Default
Amount	R6 000 000	R6 000 000
Note	This data string will populate A6	This data string will populate A4

Example 2

Historically Ward 2 has a 85 per cent payment rate. The municipality therefore has to budget for cash receipts at a 85 per cent payment rate:

Segment	Debit	Credit
Project	Default	Default
Function	Function: Energy Sources: Core Function: Electricity	Function: Energy Sources: Core Function: Electricity
Item	Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Primary Bank account: Deposits	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Collections
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Ward 2	Ward 2
Costing	Default	Default
Amount	R5 100 000	R5 100 000
Note	This data string will populate A7	This data string will populate A6

Example 3

Based on the 15 per cent non-payment rate, the municipality budget at the end of the financial year for an impairment loss on the budgeted Electricity debtors of R900 000:

Segment	Debit	Credit
Project	Default	Default
Function	Function: Energy Sources: Core Function: Electricity	Function: Energy Sources: Core Function: Electricity
Item	Gains and Losses: Impairment Loss: Trade and Other Receivables from Exchange Transactions: Electricity	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Impairment: Recognised
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Ward 2	Ward 2
Costing	Default	Default
Amount	R900 000	R900 000
Schedules	A4	A6

A number of queries were received on the example used in mSCOA Circular No. 10. It should be clarified that the example was an indication of actual cash movement and not the way that the budget must be set up. The examples used was non-cash transactions that will not be from part of the cash flow and should therefore not be reflected on tables A7, SA30, C7 and SC30.

4. Balance sheet budgeting and the cash flow

A budgeted balance sheet is a report that management uses to predict the levels of assets, liabilities and equity based on the planned revenue and expenditure the current accounting period. The budgeted balance sheet shows where all of the accounts would be at the end of the period if actual performance matched the budgeted estimates. **All revenue and expenditure impacts on the Financial Position of the municipality.** Accurate cash flow information will assist the municipality to calculate the cash available using the historical trends.

The following should be considered when preparing estimations for balance sheet budgeting:

- The estimated revenue billings per month. Importantly, assumptions must be based on historical performance, projected growth, cost drivers and economic factors;
- Information on outstanding debtors, debt impairment and actual debt write offs;
- The roll forward movement accounts to establish opening balances; and
- Historical trends the sale of bulk electricity and water inform the estimation for bulk purchases.

Municipalities must not spend what they do not have available in the bank. It is important to link all revenue and expenditure to a funding source through the Fund segment when budgeting and transacting. The Fund segment must be used correctly for cash receipts and payments (i.e. FD001 and FD002). This will enable budgeting, transacting and reporting **on the same data string** and the identification of the actual cash available per funding source that can be utilised for service delivery. Non funding should not be used.

Furthermore, budgeting, transacting and reporting must be done directly in and from the integrated ERP system solution on the relevant posting levels to sure that the built-in controls are triggered to prevent unauthorised expenditure. The high levels of unauthorized expenditure reported by the Auditor-General is evident that a number of municipalities are still working outside of their ERP systems and bypassing budget control functionality.

5. Way forward on cash flow budgeting

Municipalities should implement balance sheet budgeting and movement accounting to ensure that the cash flow for the 2021/2022 MTREF is populated correctly. If the cash flow is not budget for correctly, transactions will be a challenge.

Municipalities should also ensure that the cash flow linkages to the regulated schedules and the Local Government Database and the municipal financial systems are aligned for the 2021/22 MTREF. The changes to mSCOA chart version 6.5 must be utilised when preparing the 2021/22 MTREF. The changes to mSCOA chart version 6.5 was communicated in MFMA Circular 107 on 04 December 2020 and is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

The Fund segment in the Product Summary Document (PSD) will be updated in line with chart 6.5 changes and the principles of movement accounting.

6. Conclusion

One of the key objectives of the mSCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. National Treasury will expand and regulate the business processes and system specifications as articulated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that the essence of the mSCOA reform is adhered to. The regulation of the business processes and minimum system specifications will include the requirements on cash flow and the use of the Fund segment communicated in this circular, mSCOA Circular No. 10 and MFMA Circulars No. 98 and 99.

Any queries relating to the guidance provided in this circular must be logged on the mSCOA Frequently Asked Questions (mSCOA FAQ) Database. The database can be accessed on the mSCOA website on the following link:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

Contact



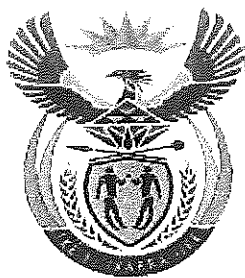
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CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
04 DECEMBER 2020



NATIONAL TREASURY

Municipal SCOA Circular No. 12

Municipal Finance Management Act No. 56 of 2003

Guidance on Value Added Tax (VAT)

The purpose of this circular is to provide guidance to municipalities on how to budget, transact and report for Value Added Tax (VAT) using the Municipal Standard Chart of Accounts (*mSCOA*) chart. This circular must also be read in conjunction with:

- The VAT Act, 1991 (Act No. 89 of 1991), and its amendments;
- The VAT 419 Guide for Municipalities;
- The VAT Reference Guide for Foreign Donor Funded Projects;
- MFMA Circular No. 48 (dated 2 March 2009);
- MFMA Circular No. 55 (dated 07 March 2011);
- MFMA Circular No. 58 (dated 14 December 2011); and
- MFMA Circular No. 59 (dated 16 March 2012).

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1. Background:

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared and the input tax claimed by completing a VAT 201 return.

The South African Revenue Services (SARS) have issued the **VAT 419 Guide for Municipalities** and the **VAT Reference Guide for Foreign Donor Funded Projects** to provide guidance to municipalities to meet their VAT obligations.

These guides are available on the SARS and National Treasury websites on the following links:

<https://www.sars.gov.za/wp-content/uploads/Ops/Guides/LAPD-VAT-G08-VAT-419-Guide-for-Municipalities.pdf>

<http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>

2. Where are the VAT accounts in the mSCOA chart?

VAT is recorded as Output, Input and Capital Input tax. These VAT categories can be defined as:

- Output tax refers to the tax levied at the standard rate by a municipality or municipal entity on the taxable supply of goods or services i.e. electricity, water, waste management and waste water management;
- Input tax refers to the tax charged on and/or paid by a municipality or municipal entity on the acquisition of goods or services for purposes of making taxable supplies. VAT can only be claimed if the Municipality is in possession of a valid tax invoice from a registered vendor (VAT registered supplier). SARS perform audits regularly to determine if the VAT claimed is valid and in accordance with the VAT prescripts; and
- Capital Input tax refers to the tax paid by a municipality or municipal entity on the acquisition of capital goods in the form of assets or the payment for contractors for the construction of assets to be used in providing taxable goods or services. Input tax on Capital must be reported in a separate area on the VAT 201 return.

The VAT 201 is a monthly or bi-monthly VAT declaration that must be submitted by all VAT registered vendors as per the registered tax period. This return reflects the VAT for which the entity is liable to declare output tax and the amounts that can be deducted as input tax.

Importantly, when municipalities prepare their MTREF budgets, it must be exclusive of VAT and therefore the regulated budget Tables A4 and A5 must be VAT exclusive.

It should also be noted that the accounts for Input and Output Tax on the mSCOA chart is named Input and Output VAT and irrecoverable debt is referred to as bad debt. Therefore, where reference is made to the VAT accounts in the chart in the examples used to explain the VAT transactions, Input and Output VAT and bad debt is used as per the mSCOA chart. These discrepancies in the terminology will be corrected in version 6.6 of the chart.

The mSCOA long codes that provides the classification for the transactions for the Output, Input and Capital Input tax accounts, the full item description, where these accounts are contained in the mSCOA chart as well as the movement accounts that portrays the use of the mSCOA chart are listed below:

Output tax accounts in the mSCOA chart

Long code	Item description
Accrual of Output tax	
IL001009001	Liabilities: Current Liabilities: VAT Credit Output Accrual: Opening Balance
IL001009002	Liabilities: Current Liabilities: VAT Credit Output Accrual: Recognised
IL001009003	Liabilities: Current Liabilities: VAT Credit Output Accrual: Transfers
Output Tax on Payments received from Debtors	
IL001010001	Liabilities: Current Liabilities: Output VAT: Opening Balance
IL001010002	Liabilities: Current Liabilities: Output VAT: Recognised
IL001010003	Liabilities: Current Liabilities: Output VAT: Transfers
Output Tax on the Provision for the impairment of Doubtful Debt (Contra Account)	
IL001011001	Liabilities: Current Liabilities: Output VAT: Provision for Doubtful Debt Impairment: Opening Balance
IL001011002	Liabilities: Current Liabilities: Output VAT: Provision for Doubtful Debt Impairment: Recognised
IL001011003	Liabilities: Current Liabilities: Output VAT: Provision for Doubtful Debt Impairment: Transfers
VAT 201 - VAT Control Account	
IL001008001	Liabilities: Current Liabilities: VAT Payable Control: Opening Balance
IL001008002	Liabilities: Current Liabilities: VAT Payable Control: Transfers
IL001008003	Liabilities: Current Liabilities: VAT Payable Control: Payments

As shown above, in the mSCOA chart the Output tax account is represented by the VAT Credit Output Accrual, Output VAT, Output VAT: Provision for Doubtful debts impairment and the VAT Payable Control accounts.

Input tax general and capital accounts in the mSCOA chart

Long code	Item description
Accrual of Input tax	
IA001011001001	Assets: Current Assets: VAT Receivable: Input Accrual: Opening Balance
IA001011001002	Assets: Current Assets: VAT Receivable: Input Accrual: Recognised
IA001011001003	Assets: Current Assets: VAT Receivable: Input Accrual: Transfers
Input tax on payments made to creditors	
IA001011002001	Assets: Current Assets: VAT Receivable: Input VAT General: Opening Balance
IA001011002002	Assets: Current Assets: VAT Receivable: Input VAT General: Recognised
IA001011002003	Assets: Current Assets: VAT Receivable: Input VAT General: Transfers
Input tax on payments made to creditors on Capital purchases	
IA001011003001	Assets: Current Assets: VAT Receivable: Input VAT Capital: Opening Balance
IA001011003002	Assets: Current Assets: VAT Receivable: Input VAT Capital: Recognised
IA001011003003	Assets: Current Assets: VAT Receivable: Input VAT Capital: Transfers
VAT 201 - VAT Control Account	
IA001011004001	Assets: Current Assets: VAT Receivable: VAT Control: Opening Balance
IA001011004002	Assets: Current Assets: VAT Receivable: VAT Control: Transfers
IA001011004004	Assets: Current Assets: VAT Receivable: VAT Control: Receipts

As shown above, in the mSCOA chart the Input tax account is represented by the VAT Receivable Input Accrual, VAT Receivable Input VAT General, the VAT Receivable Input VAT Capital and VAT Receivable VAT Control accounts. The principle of handling Input VAT General and Input VAT Capital items is the same with the distinction of what is purchased: goods and services versus capital items.

The VAT control account that is used to show whether a VAT liability or a VAT asset should be reflected at the end of the financial period is also listed in the Output and Input VAT accounts contained in the mSCOA chart. The net VAT result is calculated per reporting period and transferred to the VAT control account.

3. Nature of VAT transactions in terms of the mSCOA chart:

Accrual of transactions, cash movement and declaration of VAT all have different posting levels in the mSCOA chart. The recording of the VAT portion of transactions on the mSCOA chart, including movement accounting, is explained in the examples below.

Invoice versus Payment basis for VAT

The invoice basis means that Output tax must be paid to SARS in the month falling within the tax period that the account was issued to a consumer. Invoices for cash payments will attract output tax and this is payable at the earlier date of payment being received or an invoice being issued by the municipality. The municipality will not accrue for output tax but will transfer all output tax raised during billing to the output VAT liability and declare the

amount billed per tax period. The VAT liability is likely to be higher if a municipality operates on the invoice basis, depending on the circumstances. However, only a few municipalities are currently registered on the invoice basis.

The payment basis means that only the portion of the VAT received or paid must be declared to SARS in the period that the payment is made or received.

The treatment for invoice basis and payment basis applies to Output and Input tax.

The VAT Act allows municipalities and only those municipal entities that are supplying water, electricity, refuse removal and waste water services to register for VAT on the payment basis. Once payment for services rendered has been received will the municipality or municipal entity become liable to declare and pay VAT to SARS.

The VAT credit accrual account is used for all billing transactions where the amount owed to SARS is accrued to keep record of the VAT liability. When payment is received from debtors, the amount will be transferred from the VAT credit accrual (liability) to the VAT output account, and at the end of the tax period the amount received from the debtors' transactions and from any other VAT on cash received will be declared. The full amount is transferred from the VAT output account to the VAT control account. This process of transferring amounts to the different control accounts is utilised to ensure that the municipality or municipal entity keeps track of VAT payable and what amount will remain as a liability until payment is received from the consumers.

Output tax transactions

Example 1: Raising a receivable and receiving payment

The municipality provides an account for electricity services sold to a consumer. The electricity sold is billed on the account of the consumer for R1 150 of which the VAT is R150 (currently 15 per cent). The total amount will be billed on the account and the electricity revenue will exclude the VAT amount. The billing and partial receipt of the account with the output tax treatment is explained in step 1 and step 2 below:

STEP 1: Billing Transaction

Account Description	Long code	AMOUNT(R)
DR: Assets: Trade Services and Customer Service Debtors: Electricity: Monthly billing	IA001010003001002	1150
CR: Revenue: Exchange Revenue: Service Charges: Electricity: Electricity Sales : Commercial Conventional	IR002006001008001	-1000
CR: Liabilities: Current Liabilities: VAT Credit Output Accrual: Recognised	IL 001009002	-150

STEP 2: Receipting Transaction

Account Description	Long code	AMOUNT(R)
DR: Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Deposits	IA001001001001002	575
CR: Assets: Trade Services and Customer Service Debtors: Electricity: Collections	IA001010003001005	-575
DR: Liabilities: Current Liabilities: VAT Credit Output Accrual: Transfers	IL 001009003	75
CR: Liabilities: Current Liabilities: Output VAT : Recognised	IL 001010002	-75

The amount received at the end of the tax period is transferred to the VAT Control account as shown in step 3 and this amount will be used to complete the VAT 201 return with the total Output tax due to SARS.

STEP 3: Transfer the output tax liability to the VAT control account

Account Description	Long code	AMOUNT (R)
DR: Liabilities: Current Liabilities: Output VAT: Transfers	IL 001010003	75
CR: Liabilities: Current Liabilities: VAT Payable Control: Transfers	IL001008002	-75

At the end of the tax period the amount Output tax forms part of the VAT 201 declaration as a payable amount. Depending on, whether the Output tax or Input tax is higher, a payment will either be made to SARS, or a refund will be payable by SARS. Output and Input tax are offset in the VAT 201 return. For illustration purposes the VAT control account is explained in conjunction with the Input tax examples.

Example 2: Impact on Output tax when Impairment of receivables

In the event where a municipality provides for Impairment on Trade and other Receivables, the Output tax transaction will be recorded as indicated in the example below where the receivable (billing) is reduced by R230, the loss on impairment is R200 and R30 relates to a provision for doubtful debt on the Output tax. This is a control account that will be used to impair the Output tax liability figure in the reporting period. This does not affect the Output tax liability. Only once irrecoverable debt is written off in terms of the requirement of section 22 of the VAT Act will the Output tax liability be reduced.

Impairment of Debt

Account Description	Long code	AMOUNT (R)
DR: Gains and Losses: Trade and other Receivables from Exchange Transactions: Ele	IZ005007001	200
DR: Current Liabilities: Output VAT: Provision for Doubtful Debt Impairment: Recognise	IL001011002	30
CR: Current Assets: Trade Services and Customer Service Debtors: Impairment: Recog	IA00101000300100800	-230

Example 3: Irrecoverable Debt written off

When irrecoverable debt is written off, the Output tax accrual account must be reduced by the amount that was levied on the irrecoverable debt that is approved by Council to be written off. In the example below, R115 is written off as irrecoverable debt. The Trade Services account will be debited with R115, the irrecoverable debt to be written off is R100 and Output tax of R15 will be reversed on the VAT Credit Output Accrual account which means that the liability on the Output tax that is accrued will be reduced.

Output Tax reduced when Irrecoverable debt is written off

Account Description	Long code	AMOUNT (R)
DR: Expenditure: Bad Debts written off	IE001	100
DR: Liabilities: Current Liabilities: VAT Credit Output Accrual: Recognised	IL 001009002	15
CR: Assets: Trade Services and Customer Service Debtors: Electricity: Debt write off	IA001010003001006	-115

Irrecoverable debts relate to amounts actually written off and leads to output tax adjustments if the conditions in section 22 of the VAT Act are met. The VAT Act does not recognise "provisions" as supplies or adjustments to be made in respect of supplies.

The Output tax transaction for impairment of trade receivables and the irrecoverable debt written off does not form part of the calculation for the VAT 201 return. The above examples explain how these accounts will form part of the accounting for Trade receivables and how Output tax must be treated for irrecoverable debt written off as well as for the impairment of Trade receivables.

The Output tax accrual account presents the full amount that the municipality or municipal entity owes SARS, but only the portion paid by the consumers must be declared and paid to SARS at the end of each VAT reporting period. Municipalities will net-off the Output tax and the Input tax to determine if a payment must be made to SARS or if a refund must be claimed from SARS.

Input tax transactions:

Input tax consists of Input VAT General and Input VAT Capital. The VAT 201 return requires that Input tax on goods or services purchased for operational (taxable supply) and capital purchases must be declared separately under Input tax. The examples below explain the recording of Input tax when an invoice is received, and the expense is accrued. It should be noted that all Input tax transactions will be recorded against the six prescribed mSCOA segments. However, to simplify the guidance provided in this circular, only the transactions against the item segment will be explained.

Input tax will be accounted for during the process of accrual and when the payment occurs. The VAT that is paid to the supplier must be transferred to the Input tax account that can be claimed back from SARS.

Example 4. Capturing an invoice

The municipality receives an account from Eskom for electricity supplied. The municipality accrues for the expense in step 1 and then payment is made in step 2. The transaction for VAT is shown in step 1 and 2 below.

STEP 1: Accrual of input tax

Account Description	Long code	AMOUNT(R)
DR: Bulk Purchase : Electricity: ESKOM	IE 002	200
DR: Assets: Current Assets: VAT Receivable: Input Accrual: Recognised	IA001011001002	30
CR: Current Liabilities: Trade and other Payables Exchange Transactions: Electricity	IL001006008002	-230
CR: Bulk purchase : Deposits		

STEP 2: Payment of the invoice

Account Description	Long code	AMOUNT(R)
DR: Current Liabilities: Trade and other Payables Exchange Transactions: Electricity	IL 001006011003	230
DR: Bulk purchase : Withdrawals	IA00100100100100100	-230
CR: Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Withdrawals	IA001011002002	30
DR: Assets: Current Assets: VAT Receivable: Input VAT General: Recognised	IA001011001003	-30
CR: Assets: Current Assets: VAT Receivable Input Accrual: Transfers		

As shown in the example below, a similar process is followed for *Input tax capital* on capital purchases where Input tax capital is accrued on the purchase of capital assets and is then transferred from the Input VAT Capital accrual to the Input VAT: Capital once the payment is made.

STEP 1: Accrual of Input tax Capital

Account Description	Long code	AMOUNT (R)
DR: Assets: Non Current assets: Electrical Infrastructure: In use: HV Switching station:	IA00201500100300100	2000
Cost: Acquisitions	IA001011001002	300
DR: Assets: Current Assets: VAT Receivable: Input Accrual: Recognised		
CR: Current Liabilities: Trade and other Payables Exchange Transactions: Payables and Accruals: Deposits	IL 001006011002	-2300

STEP 2: Payment of the invoice on Capital purchase

Account Description	Long code	AMOUNT (R)
DR: Current Liabilities: Trade and other Payables Exchange Transactions: Payables and Accruals : Withdrawals	IL 001006011003	2300
CR: Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Withdrawals	IA00100100100100100	-2300
DR: Assets: Current Assets: VAT Receivable: Input VAT Capital: Recognised	IA001011003002	300
CR: Assets: Current Assets: VAT Receivable Input Accrual: Transfers	IA001011001003	-300

At the end of a VAT period the total amount of Input tax must be Transferred to the VAT Control Account: Current Assets: VAT Control.

STEP 3: Transfer Input tax General and Capital to the VAT Control account

Account Description	Long code	AMOUNT (R)
DR: Assets: Current Assets: VAT Receivable: VAT Control: Transfers	IA 001011004002	330
CR: Assets: Current Assets: VAT Receivable: Input VAT General: Transfers	IA001011002003	-30
CR: Assets: Current Assets: VAT Receivable: Input VAT Capital: Transfers	IA001011003003	-300

The final step in the VAT cycle is where the municipality either pays SARS the net VAT due (where output tax exceeds input tax and other deductions for the tax period) or receives the net amount of VAT claimed from SARS as a refund (where input tax and other deductions exceeds the output tax for the tax period).

Using the information above, the municipality owes SARS R75 Output tax and claims back R30 Input tax general and R300 Input tax capital. The net of these three amounts is (R255). The VAT 201 return will be completed using this information and a Current Asset will be reflected in the books of the municipality. Once SARS refunds or reimburse the municipality with the net amount of R255, the amount will be received as per the transaction below.

VAT Control - Receivable

Account Description	Long code	AMOUNT (R)
DT: Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Deposits	IA 001011004002	255
CR: Assets : Current assets: VAT Control: Receipts	IA 001011004004	-255

Providing an example for payment to SARS, the following transaction will be recorded:

The municipality declared R450 Output tax and claims back R30 Input tax general and R300 Input tax Capital. The net of these three amounts is R120. The VAT 201 return will be completed using this information and a current liability will be reflected in the books of the municipality. Once the municipality pays SARS the net amount of R120, the transaction will be reflected as indicated below:

VAT Control - Liability

Account Description	Long code	AMOUNT (R)
DT: Liabilities: Current Liabilities: VAT Payable Control: Payments	IL001008003	120
CR: Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Withdrawals	IA 001011004004	-120

Most financial systems provide the functionality to perform the above accounting treatment with limited user intervention. Normally a report is run where the VAT 201 report for the period is created. The municipality will then complete the VAT 201 with the information extracted from the system and either make payment or claim the VAT refund from SARS. If the municipality has a claim for a refund against SARS, the amount would be reflected as an asset. If the municipality is required to pay SARS, the amount would be reflected as a liability.

The payment or receipt of a refund requires the municipality to use the fund segment as follows. For the payment of VAT and the receiving of VAT refund claimed, the fund segment that must be utilised is Operational: Revenue: General Revenue: Taxes: Taxes and Surcharges (FD001001001009002). Municipalities must ensure that their system setup is corrected to reflect this funding source. Currently, some municipalities use "non-funding" which is incorrect. Using Taxes and Surcharges as the fund will populate the cash flow statement.

4. VAT on conditional grants:

In addition, MFMA Circulars No. 48, 55 and 58 provides guidance on the required treatment of VAT on conditional grants, namely:

"When a municipality uses conditional grant funds to purchase goods and services, input VAT is included in the price of such goods and services, which municipalities are required to pay, using conditional grant funding. In the normal course of managing their VAT, municipalities are able to reclaim this input VAT from SARS.

...municipalities must treat this 'reclaimed VAT' as 'own revenue' and its use by the municipality is not subject to any conditions that were applicable to the original conditional grant."

Examples of the accounting treatment of conditional grants and how the VAT must be treated is contained in MFMA Circular No. 58.

In accordance with MFMA Circular No. 59: Municipalities should distinguish between transfers and subsidies received as part of non-exchange transactions and agency payments received as exchange transactions.

Generally, agency payments from national and provincial government to local government are unlikely to be regarded as grants for VAT purposes. The municipality is performing a service for the relevant national or provincial department in terms of an agency agreement and so agency payments from relevant national or provincial department to the municipality are subject to the normal VAT provisions. Guidance on this is also provided in the VAT guide for municipalities and Interpretation Note No. 39 on VAT treatment of public authorities and grants.

From a VAT perspective, there is a distinction between:

- An unrequited payment (grant) which is given to the municipality to carry out its mandated functions (where a deemed supply arises to the extent that they make taxable supplies); and
- Payments which the municipality receives from any person which constitutes consideration for actual supplies made in return and which would usually be taxable at the standard rate.

National Housing Programme

In terms of the VAT Act, a public authority (e.g. The National or Provincial Department of Human Settlements) is considered as an end consumer that cannot register for VAT or be a vendor. Therefore, all the VAT costs incurred in acquiring goods and services will be a cost to the public authority. However, the VAT Act makes provision for the zero-rating of services deemed to be supplied to a public authority or municipality to the extent of any payment made to, or on behalf of, that vendor in terms of a national housing programme contemplated in the Housing Act, 1997 (Act No. 107 of 1997). Under normal circumstances, these services will be supplied at a standard rate and the VAT costs borne by the public authority (i.e. Department of Human Settlements). These provisions (i.e. section 8(23) and section 11(2)(s) of the Housing Act) have caused a lot of difficulties in terms of its interpretation and application for all role-players in the implementation of the housing programmes by the Department of Human Settlements.

In 2015, the government announced its intention to review these provisions and continued to amend the VAT Act to abolish the zero-rating by deleting these sections in the VAT Act to make the supplies on the housing programme VAT standard rated. The amendments were intended to take effect from 01 April 2017, to allow the departments and municipalities involved in the housing programme time to make budgetary allowance for the additional VAT costs related to standard rating. However, both the National Treasury and municipalities were not ready to make the transition to standard rate on 01 April 2017.

Budget 2017 proposed that the effective date for this amendment be postponed for two years, and therefore reinstated these provisions from 01 April 2017. It still remains National Treasury's intention to abolish the zero-rating of services related to the National Housing Programme and subject it to the VAT standard rate to address the difficulties currently experienced.

There also seems to be difficulties related to the interpretation and application of the VAT Act regarding the treatment of payments related to rental stock. It should be noted that the VAT Act in section 12(c)(i) makes provision for the exemption of the supply of a dwelling under an agreement for the letting and hiring thereof. This has implications for the housing programme that provides rental units to beneficiaries of the programme, whether provided directly by municipalities or through social housing institutions. The institutional housing subsidy programme was introduced to provide capital grants to social housing institutions which construct and manage affordable rental units. The municipality will be earning exempt rental income from these properties. Hence, any VAT incurred directly in connection with these properties, whether in the construction or in the maintenance thereof, will be a cost to the municipality and cannot be claimed as input tax credits.

In summary:

- If the municipality receives such a payment to act as developer to build low cost houses to be handed over to beneficiaries, then they are deemed to make a supply to the department concerned (Department of Human Settlements). Such supply is zero rated under Section 8(23) read with Section 11(2)(s) of the VAT Act;
- If a municipality then engages sub-contractors to carry out some or all of the work, then the normal standard rate will apply. The sub-contractor will levy VAT on the supply to the municipality. The VAT registered municipality will be entitled to claim Input tax credits; and
- If the payment from the National Department of Human Settlements is used to build rental stock, then the payment is intended to be out of scope of VAT with no VAT consequences. Municipalities will be earning exempt rental income once the property has been developed and leased out. Hence, all VAT incurred directly in the building and maintenance of those property will be a cost to the municipality. The municipality will not be entitled to claim the Input tax credits.

5. Foreign Donor Funded Projects:

Over the years there has been a proliferation of Foreign Donor Funded Projects (FDFP) in the country with uncertain tax status and treatment including for VAT purposes. The VAT legislation has also gone through a number of changes to streamline the governance and administration of FDFP to realise the VAT zero-rating for qualifying FDFP. In this regard, the 2019 amendments which came into effect on 01 April 2020, provides further clarification of the qualifying criteria for FDFP. The FDFP must be established in terms of an official development assistance agreement (ODAA) to which the government of South Africa is constitutionally bound as a party; and the agreement must stipulate that the international donor funding will not be subject to tax; and the Minister of Finance must have accordingly approved the project as a FDFP for VAT purposes.

Importantly, a definition of an implementing agency has been introduced to further enhance the governance of FDFP with regards to the operation, administration, implementation, and management of the FDFP. The implementing agency is responsible for the accounting of the receipt of funding and distribution of such funding received from the foreign donor.

In the past the FDFP was recognised as a "person" for VAT purposes, and it was the FDFP that was registered for VAT in order to claim back all input tax incurred. In terms of the 2019 amendments (applicable only to new FDFP registrations), the FDFP is no longer recognised as a "person" for VAT purposes. The implementing agency is the "person" and for VAT purposes, must register the FDFP as a branch of the implementing agency. The VAT incurred on expenses can still be claimed back by the FDFP through its branch VAT registration. In this way, VAT will never be a cost to the project. Donations received by the foreign donor are treated as zero-rated income. Hence, there is no output tax due.

Municipalities must ensure that the setup in their financial systems and the reporting of VAT for a FDFP is correctly implemented. By using the project and fund segments optimally the reporting could be managed for the separate VAT submission as required in the VAT Reference Guide for Foreign Donor Funded Projects.

The VAT Reference Guide for Foreign Donor Funded Projects provides further guidance on this issue.

6. Conclusion:

Municipalities should ensure that they stay up to date with the latest directives by SARS with regards to changes in the VAT Act. A review of payments received from government should be undertaken to ensure that the VAT treatment on grants and agency services is recorded correctly. The explanation of the use of input and output tax must be checked to ensure that the reporting is aligned to the VAT account provided in the *mSCOA* chart as explained to reduce the risk of incorrectly reporting on VAT.

Any queries relating to VAT transactions on the *mSCOA* chart must be logged on the *mSCOA* Frequently Asked Questions (*mSCOA* FAQ) Database. The database can be accessed on the *mSCOA* website on the following link:

<http://mscoafaq.treasury.gov.za>

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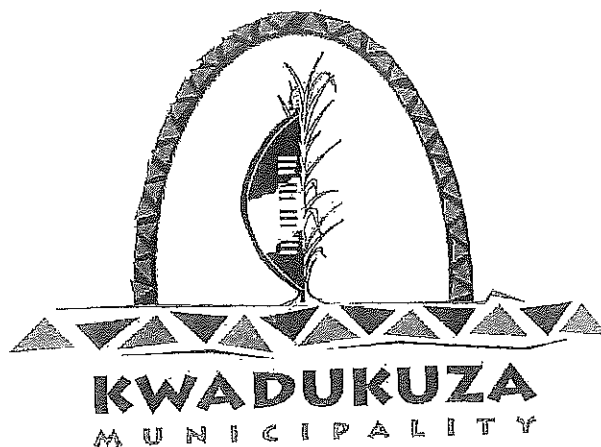
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JH HATTINGH
CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
DATE: 01 OCTOBER 2021



2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE



2021/22 FIRST QUARTER BUDGET & PERFORMANCE
ASSESSMENT - QUALITY CERTIFICATE

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the First 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: 06.10. 2021