

**KWADUKUZA MUNICIPALITY****DEPT: FINANCE****REF:****DATE: 29/07/2021****C:1121**

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**SUBJECT:** Fourth Quarter Budget & Performance Assessment as at 30<sup>th</sup> June 2021**PURPOSE:**

To present the 2020/21 fourth quarter operational and capital budget assessment covering the period July 2020 to June 2021.

**DISCUSSION**

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

**STRATEGIC & LEGAL IMPLICATIONS:**

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

**Recommendations****RESPONSIBLE OFFICIAL**

- **THAT** the June 2020/21 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per GOVERNMENT GAZETTE No. 32141 dated 17 APRIL 2009 be noted and approved.
- **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.
- **THAT** the June 2020/21 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
- **THAT** the report is hereby 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

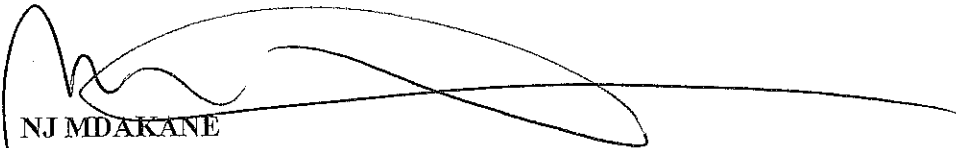


A NUNKUMAR  
DIRECTOR BUDGETS & COMPLIANCE  
29/07/2021

APPROVED / COMMENTS

PP 

SM RAJCOOMAR  
CHIEF FINANCIAL OFFICER  
29/07/2021  
APPROVED / COMMENTS



NJ MDAKANE  
MUNICIPAL MANAGER  
29/07/2021



**2020/21**

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

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## 1.1 MAYORS REPORT

## MAYORS REPORT TO BE TABLED



## 1.2 RESOLUTIONS

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



## 1.3 EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as at the 30<sup>th</sup> June 2021. In accordance with the mSCOA convention accruals that will appear in the 13<sup>th</sup> period cannot be included in this report but will be discussed within the report.

## OPERATING BUDGET

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

DESCRIPTION	2020/21 APPROVED BUDGET R'000	2020/21 ADJUSTED BUDGET R'000	ACTUALS AS AT 31/03/2021 R'000
Total Revenue	1,875,795	1,873,680	1,754,558
Total Expenditure	1,890,949	1,888,605	1,511,538
Operating Surplus	(15 154)	(14,926)	243,020
Transfers recognised – capital	83 950	84,629	56,906
Contributions recognised – capital	15 248	26,415	22,904
Surplus for the year	84 043	96,117	322,830

In terms of the Fourth Quarter assessment, the actual revenue billed and/or collected to date is R 1,754, 558m. The negative variance of approximately R 119,122m or -6% is realised at the end of the financial year under review. The actual expenditure to date is R 1,511,538m. A negative variance of R 377, 068m or -20% has resulted at the end of the financial year under review. For the purposes of this report, the operating budget will be discussed under the following broad headings:

- Revenue and Expenditure

TABLE C4: FINANCIAL PERFORMANCE

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

KZN232 Kwabukuba - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - in R thousands

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			527,978	527,978	43,392	534,669	527,978	6,691	1%	527,978
Service charges - electricity revenue			919,532	894,123	73,099	809,938	894,123	(84,185)	-9%	894,123
Service charges - water revenue			-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-
Service charges - refuse revenue			65,363	65,363	8,186	68,757	65,363	3,394	5%	65,363
Rental of facilities and equipment			4,067	4,122	7	1,938	4,122	(2,183)	-53%	4,122
Interest earned - external investments			38,704	33,845	2,333	23,787	33,845	(10,058)	-30%	33,845
Interest earned - outstanding debtors			11,900	9,400	429	4,472	9,400	(4,928)	-52%	9,400
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			45,421	36,921	282	6,510	36,921	(30,411)	-82%	36,921
Licences and permits			448	568	53	447	568	(121)	-21%	568
Agency services			12,745	12,745	485	9,093	12,745	(3,652)	-29%	12,745
Transfers and subsidies			220,388	252,199	1,397	235,819	252,199	(16,380)	-6%	252,199
Other revenue			26,450	33,637	17,585	59,129	33,637	25,492	76%	33,637
Gains			2,780	2,780	-	-	2,780	(2,780)	-100%	2,780
Total Revenue (excluding capital transfers and contributions)		-	1,875,795	1,873,680	147,247	1,754,558	1,873,680	(119,122)	-6%	1,873,680
Expenditure By Type										
Employee related costs			474,992	467,700	35,339	423,480	467,700	(44,220)	-9%	467,700
Remuneration of councillors			25,358	25,060	1,924	22,848	25,060	(2,212)	-9%	25,060
Debt impairment			162,632	152,632	2,095	4,136	152,632	(148,496)	-97%	152,632
Depreciation & asset impairment			95,176	95,176	4,129	77,365	95,176	(17,812)	-19%	95,176
Finance charges			30,152	20,852	9,382	20,024	20,852	(829)	-4%	20,852
Bulk purchases			783,831	761,854	56,082	676,638	761,854	(85,217)	-11%	761,854
Other materials			18,294	23,629	2,032	16,276	23,629	(7,353)	-31%	23,629
Contracted services			174,010	225,695	15,050	187,365	225,695	(38,330)	-17%	225,695
Transfers and subsidies			6,900	5,899	188	3,549	5,899	(2,350)	-40%	5,899
Other expenditure			119,603	110,107	10,142	79,858	110,107	(30,249)	-27%	110,107
Losses			-	-	-	-	-	-	-	-
Total Expenditure		-	1,890,949	1,888,605	136,363	1,511,538	1,888,605	(377,068)	-20%	1,888,605
Surplus/(Deficit)		-	(15,154)	(14,926)	10,884	243,020	(14,926)	257,946	(0)	(14,926)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			83,950	84,629	6,029	56,906	84,629	(27,722)	(0)	84,629
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			15,248	26,415	2,096	22,904	26,415	(3,511)	(0)	26,415
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117

## DISCUSSION

### REVENUE

The reasons for the R (119,122) m variances will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

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

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

#### *Property Rates*

- Property rates reflects a positive variance of R 6,691m. The variance is mainly due to a lower than anticipated rebate offered on Residential Properties as can be seen in the table below which reflects Property Rates per billing category in terms of budget versus actuals. In discussion with the revenue section, a revenue enhancement desktop exercise was conducted between the GV 2015 and GV 2021 and additional rates revenue was raised upon receipt of the Supplementary Valuation Roll 7.

PROPERTY RATES PER BILLING CATEGORY		TOTAL BUDGET	TOTAL ACTUALS
⊖ <b>Agricultural Property</b>	-	<b>3,401,964.00</b>	<b>3,054,764.66</b>
010260971 Rebate For Agricultural Property		3,836,256.00	3,685,690.48
010665127 Revenue from Agricultural Property	-	7,238,220.00	6,740,455.14
⊖ <b>Business and Commercial Properties</b>	-	<b>147,303,132.00</b>	<b>147,147,417.09</b>
010260971 Rebate For Business and Commercial Properties		14,759,940.00	10,222,892.53
010665128 Revenue from Business Commercial Property	-	162,063,072.00	157,370,309.62
⊖ <b>Municipal Properties</b>	-	-	<b>1,198.89</b>
010260971 Rebate For Municipal Properties		17,235,972.00	16,815,268.72
010665134 Revenue from Municipal Properties	-	17,235,972.00	16,814,069.83
⊖ <b>National Monument Properties</b>	-	-	-
010260971 Rebate for National Monument Properties		17,124.00	16,636.56
010665135 Revenue from National Monument Properties	-	17,124.00	16,636.56
⊖ <b>Public Benefit Organisations</b>	-	-	<b>1,511.37</b>
010260971 Rebate for Public Benefit Organisations		4,443,792.00	4,323,460.86
010665133 Revenue from Public Benefit Organisations	-	4,443,792.00	4,321,949.49
⊖ <b>Public Service Infrastructure Properties</b>	-	<b>25,200.00</b>	<b>24,522.80</b>
010260971 Rebate for Public Service Infrastructure Properties		4,762,440.00	4,626,810.81
010665136 Revenue from Public Service Infrastructure Property	-	4,787,640.00	4,651,333.61
⊖ <b>Residential Properties</b>	-	<b>355,961,448.00</b>	<b>367,246,795.48</b>
010260971 Rebate for Residential Properties		46,252,212.00	38,208,679.43
010260971 Rebate for Residential Properties (Vacant Land)		14,990,964.00	11,935,526.34
010665130 Revenue from Residential Properties: Vacant Land	-	100,477,524.00	99,871,649.20
010665131 Revenue from Residential Properties Developed	-	316,727,100.00	317,519,352.05
⊖ <b>Restitution and Redistribution Properties (Section 8(2)n)</b>	-	-	-
010260971 Rebate for Restitution and Redistribution Properties		9,119,232.00	8,856,516.80
010665132 Revenue from Land and Assistance Act or Restitutio	-	9,119,232.00	8,856,516.80
⊖ <b>Special Rating Area</b>	-	<b>12,741,624.00</b>	<b>10,855,547.54</b>
010665138 Revenue from Special Rating Areas	-	12,741,624.00	10,855,547.54
⊖ <b>State-owned Properties</b>	-	<b>8,544,816.00</b>	<b>6,342,381.19</b>
010260971 Rebate for State-owned Properties		567,972.00	251,587.89
010665137 Revenue from State Owned Properties	-	9,112,788.00	6,593,969.08
<b>Grand Total</b>	-	<b>527,978,184.00</b>	<b>534,668,718.50</b>

### Other Revenue

- Other Revenue reflects a positive variance of R25,492m as reflected in the table below. The revenue line items that reflect the positive variance are highlighted.
- The Municipality received a R3m rebate from Dolphin Coast Waste Management Services which is reflected under Discounts and Early Settlements.
- Under Incidental Cash Surpluses, R10, 868m was received in respect of Contractor Overpayment for Civil Road Rehabilitation Capital Projects. All funds have been recovered and once the Civil Business Unit provides the legislative framework for the recognition of this, the Expenditure Department will finalise the accounting relating to this matter.
- Also, R 9, 813m has been processed which relates to unidentified deposits older than three years that has been transferred to revenue.

OTHER REVENUE	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BALANCE
<b>Operational Revenue</b>	<b>-12,232,012.00</b>	<b>-37,316,275.80</b>	<b>25,084,263.80</b>
Administrative Handling Fees	- 2,269,996.00	- 1,960,866.78	- 309,129.22
Bad Debts Recovered	-	44,253.23	- 44,253.23
Collection Charges	- 8,045,004.00	- 6,384,793.42	- 1,660,210.58
Commission	-	- 1,422,065.67	1,422,065.67
Discounts and Early Settlements	- 12,000.00	- 3,002,590.95	2,990,590.95
Incidental Cash Surpluses	- 1,695,004.00	- 23,982,917.50	22,287,913.50
Insurance Refund	- 210,008.00	- 146,272.17	- 63,735.83
Staff and Councillors Recoveries	-	- 461,022.54	461,022.54
<b>Sales of Goods and Rendering of Services</b>	<b>-21,404,490.00</b>	<b>-21,812,398.85</b>	<b>407,908.85</b>
Advertisements	- 4,478,820.00	- 2,594,190.99	- 1,884,629.01
Building Plan Approval	- 8,500,004.00	- 9,616,847.48	1,116,843.48
Cemetery and Burial	- 699,996.00	- 1,188,736.43	488,740.43
Cleaning and Removal	- 150,000.00	- 16,907.55	- 133,092.45
Clearance Certificates	- 699,996.00	- 810,619.47	110,623.47
Computer Services	- 5,004.00	- 6,462.49	1,458.49
Encroachment Fees	- 60,000.00	- 61,985.16	1,985.16
Entrance Fees	- 200,004.00	-	- 200,004.00
Fire Services	- 180,000.00	- 19,919.43	- 160,080.57
Legal Fees	- 1,760,004.00	- 1,765,463.71	5,459.71
Library Fees	- 60,000.00	-	- 60,000.00
Management Fees	- 500,000.00	- 659,848.13	159,848.13
Membership Fees	- 2,004.00	- 13,939.13	11,935.13
Parking Fees	- 219,996.00	- 747,909.12	527,913.12
Photo copies Faxes and Telephone charges	- 139,992.00	- 37,701.66	- 102,290.34
Sale of Goods	- 1,080,000.00	- 766,095.67	- 313,904.33
Town Planning and Servitudes	- 2,656,670.00	- 3,504,896.78	848,226.78
Valuation Services	- 12,000.00	- 875.65	- 11,124.35
<b>TOTALS</b>	<b>-33,636,502.00</b>	<b>-59,128,674.65</b>	<b>25,492,172.65</b>

### *Service Charges – Refuse Revenue*

- Revenue received from refuse services is R68, 757m reflecting a positive variance of R3, 394m.
- In consultation with the revenue section, it has been ascertained that there were various adjustments for refuse revenue processed in the June 2021 billing. These adjustments related to the statistics received from Dolphin Coast Waste Management Services for mainly commercial properties in the South and the net additional revenue accounted for were in the region of R2,1m.

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

### *Service Charges – Electricity Revenue*

ELECTRICITY PER CATEGORY		TOTAL BUDGET	TOTAL ACTUAL	AVAILABLE BUDGET
☐ Service Charges	-	894,122,885.00	- 809,937,895.60	- 84,184,989.40
☐ Appliance Maintenance	-	1,500,000.00	347,309.30	- 1,847,309.30
☐ Availability Charges	-	23,062,608.00	22,850,364.32	- 212,243.68
☐ Connection/Reconnection	-	700,004.00	1,190,180.58	490,176.58
☐ Electricity Sales	-	868,859,097.00	786,244,660.00	- 82,614,437.00
Commercial Conventional (3-Phase)	-	38,080,996.00	34,889,259.05	- 3,191,736.95
Commercial Conventional (Single Phase)	-	400,000.00	273,291.04	- 126,708.96
Domestic High	-	182,445,916.00	178,744,003.25	- 3,701,912.75
Domestic Low	-	182,956,788.00	182,720,290.75	- 236,497.25
Industrial more than (11 000 Volts) (High Voltage)	-	151,887,958.00	133,105,050.09	- 18,782,907.91
Industrial (400 Volts) (Low Voltage)	-	181,180,676.00	146,504,682.27	- 34,675,993.73
Sports Grounds/Churches/Holiday/Old-age homes/Schools	-	845,316.00	821,986.39	- 23,329.61
Street Lighting	-	1,829,643.00	1,596,541.58	- 233,101.42
Time of Use Tariffs	-	129,231,804.00	107,589,555.58	- 21,642,248.42
☐ Meter Reading Fees	-	1,176.00	-	- 1,176.00
<b>TOTALS</b>	-	<b>894,122,885.00</b>	- <b>809,937,895.60</b>	- <b>84,184,989.40</b>

- Service Charges- electricity reflects a negative variance of R84, 185m.
- The variance in this revenue category is as a result of the June billing that is still to be processed on the financial system. The billing is usually done on the 7<sup>th</sup> 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 June is R 83, 948m which has been billed on the 8<sup>th</sup> July 2021. If this billing were to be taken into account, there would be a negative variance of approximately R237k.
- During the Adjustment Budget the Electricity revenue was estimated to increase by R21m to account for the replacement of approximately 202 faulty meters. Although the Municipality reflects a slight negative variance, the firm commitment made by the Electricity business unit in intensifying the replacement program of faulty meters, has resulted in increased billings month on month.
- As at March 2021, 15 MD meters were replaced and approximate additional revenue was in the region of R 5m. The Electrical Business unit then commenced with replacements thereafter from mid-April. As at the end of May 2021, the business unit attended to a further 45 meter replacements/repairs. Additional revenue from is around be around R 2m.
- The slight negative variance can be associated with the increased levels of lockdown restrictions placed on Industries and Businesses in the country which resulted in lower than anticipated electricity usage in the 2020/21 financial year.

#### ***Rental of Facilities and Equipment***

- The Municipality has received R1, 938m of the total revenue budget of R4, 122m. 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 will be closely monitored and downward adjustments may be necessary if the trend continues.

### *Interest on External Investments*

- Interest on investments reflects a R10, 058m negative variance from the budgeted revenue as reflected in the table below. R 4,942m reflected for Interest on bank accounts and R 5, 107m for Interest on Short Term Investments.

INTEREST PER CATEGORY		TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE
				BUDGET
☐ Bank Accounts	-	7,310,172.00	- 2,367,970.94	- 4,942,201.06
215025015 Interest on Bank Account	-	4,369,680.00	- 2,367,970.94	- 2,001,709.06
215665151 Dube Village 40 8889 3306 Interest	-	2,496.00	-	- 2,496.00
215665152 Groutville Priority 140 889 1427 Interest	-	2,496.00	-	- 2,496.00
215665153 Housing Accreditation Funds 40 8889 0536 Interest	-	219,996.00	-	- 219,996.00
215665154 Housing Operation Account 40 8889 0196 Interest	-	200,004.00	-	- 200,004.00
215665155 Housing Project Account 40 8888 9105 Interest	-	2,499,996.00	-	- 2,499,996.00
215665156 Shayamoya 40 8889 3047 Interest	-	11,004.00	-	- 11,004.00
215665157 Steve Biko 40 8889 2732 Interest	-	4,500.00	-	- 4,500.00
Town Treasurer Gen Interest on Bank Account 215025015	-	-	-	-
☐ Financial Assets	-	8,724.00	-	- 8,724.00
026065122 Interest on HAA	-	8,724.00	-	- 8,724.00
☐ Short Term Investments and Call Accounts	-	26,525,838.00	- 21,418,632.23	- 5,107,205.77
<b>TOTAL</b>	-	<b>33,844,734.00</b>	<b>- 23,786,603.17</b>	<b>- 10,058,130.83</b>

- The interest of R 5 098m for June will be accrued as follows:
  - Interest earned and capitalised: R2 186 317.22
  - Interest accrued (Revenue and Debtors): R 2 911 779.58
- Once the interest accruals are processed on the system, the variance will be reduced to R 4,960m which is then mainly due to the Interest on Bank Accounts not materialising. In consultation with the revenue section the interest on housing bank accounts are not municipal revenue but funds which Department of Housing controls which is used to fund only housing projects subject to prior authorisation from DOH.

### *Interest on Outstanding Debtors*

- Reflects a R4, 928m negative variance from the budgeted revenue. Council had approved the implementation of the COVID 19 debt relief scheme from 1st July 2020 to 17 June 2021, which aimed to assist debtors who were in arrears to settle their capital debts in full or in instalments so they could qualify for the write off of outstanding admin charges and accumulating interest.
- With many debtors taking advantage of the debt relief scheme, the billing of interest of outstanding debtors has been lower than anticipated.

### *Fines, penalties and forfeits*

- Fines, Penalties and Forfeits reflect a negative variance of R 30, 411m as at the end of the Fourth Quarter. The Budget was downwardly adjusted during the adjustment budget by R8, 5m to account for the uncertainty in collecting traffic fines revenue during this pandemic.
- In terms of Fines and Penalties, the unfavourable variance in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those collected.
- This exercise has not yet been carried out, once the journal 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 year end the cash receipts for fines issued was R 252 355.

### *Agency Services*

- Reflects R3, 652 negative variances from budgeted revenue. The testing station was closed on several occasions during the first six months of the financial year as a result of multiple infections within the station as well as lockdown restrictions.
- Also, concessions and extensions were given to motorists in terms of vehicle licences and card renewals during this pandemic thereby reducing the anticipated revenue on Agency Services.

### *Transfers and Subsidies*

- Transfers and Subsidies reflects a negative variance of R16, 380m as at the end of June 2021. The Housing Accreditation and the Operational NDPG total allocations have not been received by the Municipality. Only R1, 187m Housing Accreditation and R3, 568m had been receipted by the end of the financial year. The amount that was gazetted for the Accreditation operational cost was R3, 140,000 for the 2020/2021 financial year.
- When the Municipality receives the operational costs they are based on 4% of the projects performance. We have since received R 1,187 176.74 based on our performance from March 2020 until April 2021 as per the Department of Human Settlement's financial year.
- A breakdown of the operational grant transfers can be reviewed on SC6 of the attached C Schedules.

### **EXPENDITURE**

The Operating Budget Expenditure for the 2020/21 financial year is R 1,890,949m, and was adjusted to R 1,888,605m during the second adjustment budget. The actual expenditure recognised as at 30 June 2021 is R 1,511, 538m which implies that the municipality has underspent with a negative variance of approximately R377, 068m in expenditure. The reasons for the variances will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

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

### *Employee related costs*

- The employee related costs shows a negative variance or underspending of R44, 220m, which is 9% as at end of June 2021. The variance is as a result of the timing of the filling of vacant positions, as well as the non-finalisation of the higher grading of the Municipality. The employee related budget catered for the anticipated grade conversion of the Municipality which would have affected all salary levels of municipal staff once implemented.

- The budget allocation of R12m for the contribution to Long Service Awards, which currently reflects no expenditure, also falls within the Employee Related costs category. This journal will be done upon finalisation of the Annual Financial Statements.
- Also, Overtime and Standby for the 11<sup>th</sup> to the 30<sup>th</sup> June 2021, is still to be accrued onto the financial system.
- For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

### ***Debt Impairment***

- Reflects R4, 136m bad debts written off with the Debt Impairment showing a negative variance of R148, 496m as at 30 June 2021.
- Items included in this category are bad debts written off and provisions to debt impairment which at the time of compiling the report; there were no provisions recorded on the financial system resulting in this variance.
- However, Council to note that the above non cash provisions are required in terms of GRAP which are normally calculated at year end; as a result, the variance in this line item is anticipated to be eliminated only upon finalisation of the 2020/2021 AFS.

### ***Depreciation***

- Depreciation and asset impairment reflects a negative variance of R 17, 812m.
- The variance is as a result of poor spending on capital projects and delays in completion of the prior year projects which has had an effect on the capitalization and subsequent depreciation of the assets.
- The other contributing factor to this variance is related to asset impairment which is normally undertaken towards the end of the financial year. R7m budget has been provided for asset impairment. As a result, the variance is anticipated to decrease once the annual impairment journal is finalised and captured on the financial system.

### *Finance charges*

- Finance charges reflect a negative variance of R829k as at the end of June 2021.
- The Finance Charges budget was considered on existing loans as well as the anticipated Borrowings of R15m that was reflected on the Capital Budget, however the R15m loan for the Office Space was not yet finalised by year end. The loan funded project was also not considered for roll-over into the new financial year.

### *Bulk purchases*

- Reflects R85, 217m under expenditure from the year to date budget.
- Due to the timing of the report, it does not include the June expense which has been received on the 5<sup>th</sup> July 2021 for bulk purchases. Eskom invoice for June amounted to R 90, 726m.
- If the June invoice is considered, the variance results in over expenditure of approximately R5, 509m. 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 at June was R169 262 772 at 144 945 922 kWh with total losses of 21.44%.
- The Electrical Business unit have been in consultation with Vuthela to assist in accurately calculating the technical energy losses. The exercise was to be completed by December 2020, however due to the pandemic the timeframes for deliverables were extended to end June 2021. Various reports have been sourced by Vuthela from the revenue section with feedback being awaited.
- The Municipality has also formed an energy loss task team which has been instrumental in disconnecting approximately 370 meters that have been tampered with. Of the 370 tampering fines issued, only 183 meter re-connections have been requested. The revenue section has monitored sales to identify consistent purchases are being made.

### *Other materials*

- The 'other material' category reflects underspending of R7,353m, which is 31% as at the end of June 2021.

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

INVENTORY PER CATEGORY	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
Cleansing Materials	1,007,139.00	634,778.02	372,360.98
Health & Safety Requirements	4,958,660.00	1,643,050.83	3,315,609.17
Batteries	19,560.00	6,408.23	13,151.77
Cylinder Refill	45,524.00	25,010.28	20,513.72
Mains Repairs (Materials)	11,709,984.00	11,445,954.46	264,029.54
Inventory consumed: Materials & Supplies	739,992.00	229,177.27	510,814.73
Bedding Linen	6,308.00	4,250.00	2,058.00
Fire Fighting Foam	188,628.00	110,428.00	78,200.00
First Aid Trauma Bags	10,428.00	-	10,428.00
Ammunition	102,096.00	57,300.00	44,796.00
Welding Materials	11,001.00	-	11,001.00
Roads Storm Grading of Roads	1,000,000.00	-	1,000,000.00
Roads Storm Pothole Repairs	700,000.00	-	700,000.00
Macro Burn Cremator Casing	600,004.00	322,850.00	277,154.00
Mains Maintenance (Materials)	400,000.00	231,495.81	168,504.19
Traffic /Street Light Maintenance	1,600,004.00	1,331,091.84	268,912.16
Plants / Seeds	122,628.00	49,700.00	72,928.00
Thusong Service Centre	60,000.00	-	60,000.00
First Aid Equipment	50,832.00	42,363.11	8,468.89
Emergency supplies	116,616.00	82,586.78	34,029.22
IT Related Accessories	15,000.00	7,006.00	7,994.00
Small Tools Workshop Materials	15,860.00	1,074.78	14,785.22
Calibration of Equipment	15,096.00	9,340.00	5,756.00
Medicines	3,996.00	199.00	3,797.00
Chemicals of Fertilizer	129,996.00	42,052.50	87,943.50
<b>TOTALS</b>	<b>23,629,352.00</b>	<b>16,276,116.91</b>	<b>7,353,235.09</b>

### Contracted services

- The total spending in this expenditure category as at 30<sup>th</sup> June 2021 is R 187,365m.
- Contracted services reflect an under spending of R38,330m as at the end of June 2021. There are certain annual projects for which the expenditure will be accrued, e.g. Civil and Electrical Asset Verification Project. R1,721m under Professional Fees in the Electrical Business unit for this verification project is unspent at year end while R1, 241m under the Civil Business unit for this project has been fully spent at year end.
- A budget clearance certificate for TSC was requested for the NDPG *Ease of Doing Business Project* in September. This is a grant funded project to the value of R14, 270m and is being run by the EDP business unit. The tender was advertised and taken to TEC. Unfortunately, there were no successful bidders thus delaying the implementation of the project. This project has been considered for roll-over into the 2021/22 financial year. R3, 568m has been received for this grant funded project, with Treasury currently considering the disbursement methodology of this grant to the Municipality. No expenditure is reflected in the 2020/21 financial year and the project is currently at TEC in the current financial year.
- Various line items with budget allocation totalling R2,860m remain unspent at year end.

- While there is underspending under Contracted Services, there are various line items that may be overspent once all payments for the 2020/21 financial year are processed onto the system.

Line items that run the risk of being overspent are: -

- Refuse Services Consultants
- Security Services
- Legal Fees
- Audit Committee

### *Transfers and subsidies*

- Transfers and subsidies shows an underspending of R 2,350m, as at the end of June 2021.
- The variance is due to various programmes that reflected no expenditure at the end of June 2021 which is mainly due to the lockdown restrictions relating to gatherings as majority of the programmes are related to economic development and youth outreach programmes.

TRANSFER AND SUBSIDIES PER LINE ITEM	TOTAL BUDGE	TOTAL ACTUA	AVAILABLE BUDGE
027261754 Bursary Fund	450,004.00	430,000.00	20,004.00
027261993 Youth development	570,000.00	269,379.35	300,620.65
156261815 EPWP Expenditure	1,464,996.00	1,464,996.00	-
020261534 Isizwe Development Programmes	350,004.00	-	350,004.00
022 Disability Support	100,000.00	-	100,000.00
022 Adhoc Grant in Aid	300,004.00	35,000.00	265,004.00
020260550 Grants-in-Aid	225,096.00	110,000.00	115,096.00
022261766 Operation Sukuma Sakhe	894,000.00	495,778.76	398,221.24
156261815 EPWP Expenditure	620,000.00	619,943.00	57.00
032261724 Trade and Co-operative Development	50,004.00	-	50,004.00
032260985 Community Agriculture Development	150,000.00	59,000.00	91,000.00
032261723 Informal Trader Stalls	99,996.00	25,285.00	74,711.00
022261812 Masakhane Campaign	99,996.00	38,150.00	61,846.00
022 Albinism Support	50,004.00	-	50,004.00
032 Livestock Support	150,000.00	-	150,000.00
032260984 Tourism Heritage	200,004.00	1,508.00	198,496.00
031 Heritage Research	75,000.00	-	75,000.00
030261823 Stocktaking Payment to KZN DAC	50,004.00	-	50,004.00
<b>TOTALS</b>	<b>5,899,112.00</b>	<b>3,549,040.11</b>	<b>2,350,071.89</b>

*Other expenditure*

- The other expenditure category reflects under spending of R30, 249m as at the end of June 2021.
- The approved budget for other expenditure category was R 119,603m, and was reduced by approximately R10m during the adjustment budget as various projects that involved community involvement or could not be carried out due to lockdown restrictions were either reduced or removed from the 2020/21 budget.
- Highlighted below are some of the expenditure items that reflect no or minimal expenditure at the end of the financial year.
- The Contribution to Provisions (Landfill and Leave Provision) will be accounted during the finalisation of the AFS.
- Various line items have been highlighted to indicate further expenditure may be processed in the 13<sup>th</sup> period of the financial year.
- In terms of Indigent Relief, R1,7m under Subsidies Selling Schemes and R 1,5m under Disaster Management Indigent Support remain unspent.

OTHER EXPENDITURE PER CATEGORY	Sum of TOTAL BUDGET	Sum of TOTAL ACTUAL	Sum of AVAILABLE BUDGET
Retirement Recognition	3,207,252.00	65,699.00	3,141,553.00
Advertising Publicity and Marketing	3,943,480.00	3,391,986.63	551,493.37
Bank Charges Facility and Card Fees	4,461,972.00	2,612,397.53	1,849,574.47
Bursaries (Employees)	600,000.00	548,133.77	51,866.23
Cash Discount	996.00	-	996.00
Commission - Prepaid Electricity	7,000,004.00	5,830,070.76	1,169,933.24
Communication	5,649,576.00	5,129,077.92	520,498.08
Community Assets	2,760,004.00	2,157,891.30	602,112.70
Contribution to Provisions	4,499,728.00	-	4,499,728.00
Entertainment	239,996.00	88,685.68	151,310.32
External Audit Fees	5,168,540.00	3,778,471.33	1,390,068.67
External Computer Service	5,818,749.00	4,802,317.43	1,016,431.57
Furniture and Office Equipment	383,713.00	314,480.94	698,193.94
Indigent Relief	5,966,112.00	2,292,846.72	3,673,265.28
Insurance Underwriting	5,813,088.00	3,911,346.90	1,901,741.10
Licences	20,544.00	18,060.55	2,483.45
Machinery and Equipment	232,296.00	164,964.67	67,331.33
Special Rating Expenditure	12,741,624.00	9,662,633.59	3,078,990.41
Municipal Services	4,756,097.00	3,088,963.33	1,667,133.67
Printing Publications and Books	2,994,548.00	2,193,498.78	801,049.22
Professional Bodies Membership and Subscription	4,984,464.00	5,074,314.56	89,850.56
Registration Fees	1,122,212.00	771,084.82	351,127.18
Remuneration to Ward Committees	4,238,508.00	4,162,200.00	76,308.00
Skills Development Fund Levy	3,419,309.00	2,936,698.34	482,610.66
Travel and Subsistence	1,424,588.00	1,188,670.05	235,917.95
Uniform and Protective Clothing	5,160,431.00	4,448,783.99	711,647.01
Vehicle Tracking	387,768.00	333,760.41	54,007.59
Wet Fuel	9,778,352.00	8,982,448.24	795,903.76
Workmen's Compensation Fund	3,333,503.00	2,537,605.89	795,897.11
<b>Totals</b>	<b>110,107,454.00</b>	<b>79,858,131.25</b>	<b>30,249,322.75</b>

## CAPITAL BUDGET

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

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

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

After numerous consultation processes, Council approved R 295,382m as a capital budget in the current financial year which has been adjusted down to R 235,267m during the April adjustment budget, with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities.

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

- Government Grants
- Public Contributions
- Borrowings

- Internally generated funds

### CAPITAL BUDGET FUNDING SUMMARY

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Funded by:</b>										
National Government			69,402	68,006	5,204	46,805	68,006	(21,201)	-31%	68,006
Provincial Government			7,316	9,600	75	3,050	9,600	(6,550)	-68%	9,600
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			18,532	18,032	532	17,740	18,032	(291)	-2%	18,032
Transfers recognised - capital		--	95,249	95,637	5,811	67,596	95,637	(28,042)	-29%	95,637
Borrowing	6		42,000	15,000			15,000	(15,000)	-100%	15,000
Internally generated funds			158,133	124,630	14,258	76,444	124,630	(48,185)	-39%	124,630
<b>Total Capital Funding</b>		--	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267

## Capital Budget Funding

### Utilisation of Grants

- The capital grant allocation and public contribution for the financial year was R 95,637m, consisting of: -
  - Municipal Infrastructure Grant (MIG) – R 42,471m (excl. vat). The grant was decreased by R630k which was accounted for in the 3<sup>rd</sup> Adjustment Budget. R13 890k was unspent as at 30<sup>th</sup> June 2021.
  - Integrated National Electrification Programme (INEP) – R 4,347m (excl. vat) which was fully spent by the 2<sup>nd</sup> quarter of the financial year.
  - Housing Accreditation – R 115 830 for the procurement of Furniture, Tools and Equipment for the Housing section. Expenditure of R 74 601 reflected.

- Museum Subsidy – for the Construction of a New Museum. Funding of R10m has been allocated over the MTREF for the project and it was adjusted to R 7,102m during the February adjustment budget. Expenditure of R 593k has been reflected as at 30<sup>th</sup> June 2021. The EDP business unit is the implementing agent for the project and the tender was awarded on the 19<sup>th</sup> April 2021. The Construction of the Museum will be completed in the 2021/22 financial year with the unspent grant funding being rolled over.
- Department of Trade & Industry (KwaDukuza Mall Project) – R8,000m, expenditure of R 7 999 772m being spent by year end.
- R21,187m unspent NDPG grant allocation for the KDM SCADA System.

### ***Council Funding***

- There is a total under-spending of approximately -38.8% as at end June 2021 on the capital budget, with the Council/internal Municipality spending of approximately -39% of its 2020/21 Capital Budget.

### ***Borrowings***

- R15m allocation for the purchase of Office Space, with no spending as at 30<sup>th</sup> June. The project was not considered for roll over into the new financial year.

<b>EXPENDITURE PER STANDARD CLASSIFICATION</b>
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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 144,040million as at 30 June 2021. The actual expenditure resulted in a negative variance of 39% from its target.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	26,012	27,506	876	5,363	27,506	(22,143)	-81%	27,506
Executive and council				-				-		
Finance and administration			26,012	27,506	876	5,363	27,506	(22,143)	-81%	27,506
Internal audit				-				-		
<i>Community and public safety</i>		-	68,085	44,718	3,399	26,986	44,718	(17,732)	-40%	44,718
Community and social services			25,153	15,021	1,053	8,036	15,021	(6,985)	-47%	15,021
Sport and recreation			21,300	24,859	2,272	16,087	24,859	(8,772)	-35%	24,859
Public safety			19,893	2,853		1,478	2,853	(1,375)	-48%	2,853
Housing			1,738	1,985	75	1,385	1,985	(600)	-30%	1,985
Health				-				-		
<i>Economic and environmental services</i>		-	85,047	82,727	10,027	72,018	82,727	(10,709)	-13%	82,727
Planning and development			300	400	-	89	400	(311)	-78%	400
Road transport			84,747	82,327	10,027	71,929	82,327	(10,398)	-13%	82,327
Environmental protection								-		
<i>Trading services</i>		-	116,239	80,317	5,767	39,674	80,317	(40,643)	-51%	80,317
Energy sources			111,789	76,531	4,146	36,733	76,531	(39,799)	-52%	76,531
Water management								-		
Waste water management								-		
Waste management			4,450	3,786	1,621	2,941	3,786	(844)	-22%	3,786
Other								-		
<b>Total Capital Expenditure - Functional Classification</b>	3	-	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267

### ***Governance and Administration – Finance & Admin***

In terms of Functional classification, the R5,363m expenditure reflected is from the following departments within the respective business units: -

#### **Corporate Services Business Unit**

- Procurement of Office Furniture & Equipment reflects R 634,8k expenditure to date. R865,2k remains unspent at year end.
- New office building had a total budget of R 15m, there is no spending as at end June 2021. This was created as a loan funded project in the 2020/21 financial year and has not been considered by the business unit for roll-over into the new financial year.

#### **Finance Business Unit**

- R 103,7k spent on the procurement of office furniture as at the end of June 2021. R346,2k remains unspent at year end. The budget was increased during the 3<sup>rd</sup> Adjustment Budget to cater for laptops for finance officials.

#### **Fleet Management**

- Procurement of Mechanical Workshop Tools Equipment reflects R 296,6k spending. R42k unspent has a result of an incorrect tool being supplied which resulted in the order being cancelled.
- Municipal Fleet reflects R 2,376m expenditure. R1m unspent which was requested for the Meter Reading Vehicles. The budget has been rolled over and the order for the vehicles has been placed in the new financial year.

**Human resource**

- Procurement of 2 sedans reflecting R 318k.
- R500k for the Electronic Staff Attendance Register project has been considered for roll-over into the new financial year.

**Information Technology**

- PC Printers Upgrades reflects an expenditure of R 714k as at end June 2021. The tender for ICT Equipment was awarded and an order was placed at the beginning of June 2021. The payment will be accrued in the 13<sup>th</sup> period of the financial year.
- The Network Upgrade is currently at Tender Adjudication and was rolled over into the new financial year. The R2,2m will be spent in the first quarter of the 2021/22 financial year.
- R700k for the Backup Generators remain unspent at year end. The budget was not considered by the business unit for roll over.

**Property Services**

- Procurement of engineering equipment reflects an expenditure of R 918k as at 30 June 2021. The tender for specialised equipment was awarded in May 2021 with expenditure occurring in June.
- R98,9k for Furniture & Equipment remains unspent at year end.

### Community & Public Safety

In terms of Functional classification, the R26,986m expenditure reflected is from the following departments within the respective business units: -

### Community & Social Services

CAPITAL PROJECTS - COMMUNITY AND SOCIAL SERVICES	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
Crematorium Development 056440053	1,000,000.00	738,454.27	261,545.73
Cremator Filtration System	433,727.00	433,726.60	0.40
Cemetery Land Acq Cem Dev 056440051	860,000.00	857,000.00	3,000.00
Crèche Ward 28 075422723	1,955,338.00	1,909,975.03	45,362.97
165 City Hall Development	1,000,000.00	1,000,000.00	-
165 Refurbishment of KwaDukuza Town Ha	413,000.00	381,715.00	31,285.00
165 Refurbishment of Ethembeni Communi	480,000.00	447,730.00	32,270.00
Renewal of Muslim Cemetery Drive Way	349,926.00	349,926.09	- 0.09
Community Halls Furniture 165422706	200,000.00	198,325.30	1,674.70
165 Tools and Equipment	39,000.00	19,790.00	19,210.00
Library Tools and Equipment	61,000.00	16,070.00	44,930.00
Diesel Tank with Trailer	127,000.00	127,000.00	-
	<b>6,918,991.00</b>	<b>6,479,712.29</b>	<b>439,278.71</b>

### Sports & Recreation

The sports & recreation reflects a total expenditure of R 16, 087m as at end June 2021.

- The table below reflects expenditure for department 070 and 075: -

CAPITAL PROJECTS - SPORTS & RECREATION	TOTAL BUDGET	TOTAL ACTUAL	AVAILABLE BUDG
Kick About Ward 9	500,000.00	-	500,000.00
Nonoti Beach Node Development 075452156	5,500,000.00	1,661,782.47	3,838,217.53
075 Upgrade to Tidal pool and Septic Tank at Tinley Manor Bea	145,000.00	79,397.44	65,602.56
075 Ward 13 Ablution Facility for Combo Court	870,125.00	773,270.04	96,854.96
Ward 10 Sport Field Rehab and Combo Court 075/461546	838,178.00	738,416.57	99,761.43
075 Nkobongo Sport field Rehabilitation	2,283,770.00	2,070,293.99	213,476.01
075 Construction of Combo Courts	1,212,000.00	699,369.00	512,631.00
Upgrade Beach Ablution Zinkwazi	80,000.00	71,166.64	8,833.36
Charlotdale-Kick about- Ward 29	500,000.00	-	500,000.00
Kick about- Ward 16	500,000.00	-	500,000.00
Refurbishment of Combo Court-Ward1	104,060.00	104,060.35	- 0.35
Shakashead Swim Pool (Guard house)	275,000.00	169,974.00	105,026.00
Upgrade to Beach Facilities 075422743	925,000.00	815,387.86	109,612.14
Blythedale Beach CP Upgrade 070	1,038,448.00	1,036,536.15	1,911.85
Beach Ablution Willard 075452157	104,663.00	-	104,663.00
Construction of Combo Court - Ward 9	355,250.00	314,250.00	41,000.00
Parks Equipment 070422546	115,000.00	20,585.00	94,415.00
Upgrade to Theunissen Road Park Phase 1 075452108	2,382,150.00	2,382,150.13	- 0.13
Upgrade to Theunissen Road Park Phase 1 075452108	6,000,000.00	5,114,456.27	885,543.73
	<b>23,728,644.00</b>	<b>16,051,095.91</b>	<b>7,677,548.09</b>

**Reasons for the poor capital expenditure has been provided by the Community Services business unit as follows:**

1. One the reasons for poor capital expenditure is slow turnaround around the supply Chain Management processes great amount of time is lost from the time tender is approved by Bid Specification Committee up to a stage where service level agreement is signed between the successful service provider and KwaDukuza Municipality.
2. To substantiate the above mentioned statement a Tender MN 16/2021 for the construction of a combo court in ward 1 was approved by Bid Specification Committee on the 04<sup>th</sup> March 2021 but was only publicised in the newspaper on the 31<sup>st</sup> March 2021.
3. Community Services and Public Amenities had to terminate the services of a contractor appointed for implementation of MN223/2019 due to poor performance.
4. Furthermore, Community Services and Public Amenities had at least four bids were cancelled on the basis that all tenderers did not meet the requirements of the tender, refer to the table below.

No	TAC NO	TENDER NUMBER & DESCRIPTION	DATE OF TAC RESOLUTION
1	TAC 021	TENDER NO. MN 21/2020 - PANEL OF CONTRACTORS FOR THE KWADUKUZA COASTLINE MAINTANANCE FOR THE PERIOD OF THREE (3) YEARS	24 MAY 2021
2.	TAC 062	TENDER NO. MN 153/2020 PREFABRICATED TEMPORARY STRUCTURE CHRECHE IN WARD 16	10 MAY 2021
3.	TAC 072	TENDER NO. MN 148/2020 CONSTRUCTION OF HANGOSE KICK ABOUT IN WARD 9	17 MAY 2021
4.	TAC 071	TENDER NO. MN 133/2020 REMOVE EXISTING, SUPPLY,INSTALL, COMMISION AND MAINTAINNEW CREMATOR EQUIPMENT AT THE KWADUKUZA CREMATORIUM	17 MAY 2021

It is therefore safe to record that reasons for poor capital expenditure is directly linked to Supply Chain Management processes at the organisational level.

It is important that KDM come up with tools and internal controls to monitor entire value chain of SCM processes thereby tracking each stage of the process to ensure quick turnaround time.

- Reasons for under expenditure of R1,094m for Marine Safety has been provided in the table below.

CAPITAL PROJECTS - MARINE SAFETY	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET	REASONS FOR UNDERSPENDING
Marine Safety Equipment 045418519	50,000.00	35,840.94	14,159.06	2 x Rescue Surfboards were purchased and received in June which should reflect on this vote . GRV was signed off on the 30 <sup>th</sup> June .
045 Jet Ski	200,000.00	-	200,000.00	Jet Ski and Quad Bikes vote has been rolled over as a result of the service provider unable to supply due to stock availability during the covid lockdown and when stock became available the price had gone up and there was a problem with the tender . This has been referred back to the Tender Committee .
045 Quad Bikes	325,000.00	-	325,000.00	
4X4 Rescue Vehicle	555,000.00	-	555,000.00	The 4x4 Rescue Vehicle has been ordered by Fleet and we expect delivery in August .
	1,130,000.00	35,840.94	1,094,159.06	

### Public Safety

- Public Safety reflects a total expenditure of R 1,478m as at 30 June 2021 as a result of procurement of the following assets:
  - ✓ Emergency Equipment R 20k
  - ✓ Standby Quarters R 127k
  - ✓ Patrol Vehicles R 1,330m
- R1,373k remains unspent for the Standby Quarters. This is a multi-year project and R3m has been provided in the new financial year.

### Housing

- R1 738 186m was approved by Council for Housing and was adjusted to R 1 985 174 during the February adjusted budget, with R 1,385k expenditure to date. R546,9k remains unspent for the New Office Space Park Home.
- After Council had approved the final budget in May 2021, the Business Unit submitted a roll-over request in June after final cash flows were received by the consultants. This roll-overs are therefore not included in the budget and will thus be considered only at the Adjustment Budget stage.

## *Economic & Environmental Services*

### **Planning & Development**

- Planning and development reflects an expenditure of R 88k on the Nokukhanya Luthuli Building Security Upgrade.
- R300k for the procurement of the Sedans was unspent at year end. R180k budget has been rolled over into the new financial year.

### **Road Transport - Civil Engineering Roads**

- Reflects R71,265m expenditure under the Civil Engineering Business Unit.
- The following has been provided by the business unit: -  
*The Civil Engineering and Human Settlements Business Unit is currently on 88% expenditure. The work done by the Contractors from the 9 June 2021 to 30 June 2021 will be claimed in July 2021(accruals). The Capital expenditure reflected will therefore increase to an estimated 94% expenditure for the Civil Engineering and Human Settlements Business Unit for the 2020/2021 financial year.*
- Expenditure reflected is related to the following projects: -

CAPITAL PROJECTS - CIVIL ENGINEERING BUSINESS UNIT	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET
Roads Stormwater Groutville Community Hall 170461937	761,090.00	749,895.54	11,194.46
Mellow Wood Community Hall	4,578,996.00	4,319,925.52	259,070.48
NV Roads Stormwater Commuter Shelters 170452118	3,907,716.00	1,757,522.68	2,150,193.32
Mdlebeni Community Hall 170461939	51,000.00	51,000.00	-
Rehab of Roads 170461529	3,129,188.00	3,129,188.16	- 0.16
Ward 11 Rehab of Blythdale Road (Mvoti Drive Tarpon Crescen	2,000,000.00	2,000,000.00	-
WARD 28: REHABILITATION OF ROADS	2,000,000.00	2,000,004.00	- 4.00
WARD 16: TENSING CLIMB	700,000.00	700,000.00	-
WARD16: STANGER HEIGHTS AND MOOLA INDUSTRIAL	2,500,000.00	2,500,000.00	-
Stanger Heights Roads Improvement Phase 1	986,219.00	986,219.01	- 0.01
Ntshawini Priority 1 and 4	1,347,826.00	1,345,469.65	2,356.35
WARD 24: SIDE WALK	1,000,000.00	995,951.11	4,048.89
WARD13: GLNHILLS STEVE BIKO	4,104,259.00	4,104,258.48	0.52
REHABILITATION OF SALT ROCK	8,305,363.00	3,671,124.70	4,634,238.30
WOODEN BRIDGE: WARD 1	291,729.00	196,727.82	95,001.18
Sokesimbone Access Road & Stormwater (Ward 1)	2,000,000.00	1,616,677.44	383,322.56
Khuboni Access Road Ward 9	2,021,745.00	2,021,745.06	- 0.06
Ward12 Rehab Tinley Manor Rd.(Lagoon Dr. Ocean View Seaview)	4,000,000.00	4,000,000.00	-
Ward 17 Dendethu Access Road	2,000,000.00	1,836,790.52	163,209.48
Ward 2 Internal roads	2,100,000.00	2,096,975.00	3,025.00
Gledhow South Link	1,800,000.00	1,717,555.25	82,444.75
NV Roads Stormwater Traffic Calming Measures 170461528	327,912.00	274,900.00	53,012.00
Rehab of Hysom / Smithers Street & Intersection	2,965,554.00	2,965,552.92	1.08
Chief Albert Luthuli Road	4,595,250.00	4,595,250.00	-
Ward 4 Internal Roads MIG	2,800,000.00	2,800,000.00	-
Groutville Surface Roads and Stormwater MIG	173,982.00	173,981.85	0.15
Khalafukwe internal roads MIG	438,910.00	438,880.00	30.00
Mdlbeni Access Roads and Stormwater	6,664,360.00	6,664,048.66	311.34
Waterworks Road Upgrade to Blacktop	3,336,344.00	3,336,343.50	0.50
NV Roads Stormwater Hlalanathi Roads Upgrade 170	1,539,476.00	1,569,595.17	- 30,119.17
NV Gizenga Street 170New.	3,000,000.00	649,744.12	2,350,255.88
Shayamoya Road Upgrade to Blacktop	5,999,978.00	5,999,977.50	0.50
	<b>81,426,897.00</b>	<b>71,265,303.66</b>	<b>10,161,593.34</b>

**Road Transport – Vehicle Testing** – reflects R 900 000 budget allocation for the CCTV Equipment project. Expenditure of R 663, 8k has been reflected as at 30<sup>th</sup> June. This project is a multi-year project which is intended to upgrade and install new high quality cameras within the KwaDukuza municipal region to enhance and improve safety in the area.

### Trading Services

In terms of Functional classification, the R39, 674m expenditure reflected is from the following departments within the respective business units: -

### Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R 36,733m. The expenditure is related to the following projects. Reasons for the underspending has been provided by the business unit.

CAPITAL PROJECTS - ELECTRICAL BUSINESS UNIT	TOTAL BUDGET	TOTAL ACTUALS	AVAILABLE BUDGET	REASONS FOR UNDERSPENDING
Smart Metering	780,000.00	-	780,000.00	
Implementation of KDM Scada System	21,186,747.00	-	21,186,747.00	Project design change by Vuthela, hence project only approved for SCM process in May 21
Electricity Admin New Dukuza 80MVA Bulk 400452153	5,000,000.00	2,664,361.63	2,335,638.37	Project still at SCM Stage. Delay in finalising specs by Eskom
NV SAPPI Gizenga Substation 440423981	10,000,000.00	2,204,712.11	7,795,287.89	Project in progress. Delay due to further surveys for graves.
Replace 33kV Cable between Lavopiere and Industial Sub Phase	2,960,787.00	392,703.93	2,568,083.07	Project at TAC since 24.05.21
NV Replace 33kVA Lavo Indust Sub 440452151	3,508,608.00	2,586,759.99	921,848.01	Project Savings
Electricity Admin Housing Elect Project	4,347,826.00	4,347,826.00	-	
KwaDukuza Mall Bulk Supplies- DTI funding	8,000,000.00	7,999,772.33	227.67	
KwaDukuza Mall Bulk Supplies- LPD funding	7,568,174.00	7,568,174.00	-	
Tinley Manor 11kV OHL Phase 6	1,110,000.00	65,125.91	1,044,874.09	Project at TAC since 24.05.21
NV Replace Grid Prot Relays 11K P3 430452146	2,000,000.00	73,043.49	1,926,956.51	Project only awarded in June 2021. Delay due to appeals.
MV Substations Rebuild: SAPPI Substations - KDM	3,000,000.00	1,805,964.59	1,194,035.41	
NV Electricity Admin Tools Equip 400400027	680,000.00	653,187.41	26,812.59	
NV Street Lights Cluster D 100SL 400452125	1,375,632.00	1,375,632.00	-	
NV Street Lights Cluster E 100 SL 400452126	1,029,132.00	1,016,739.58	12,392.42	
NV Street Lights Cluster F 50 SL 400452127	592,896.00	592,896.00	-	
NV Street Lights Cluster G 50 SL 400452128	587,784.00	578,442.82	9,341.18	
NV Street Lights Cluster A 100 SL 400452122	1,393,632.00	1,393,632.00	-	
NV Street Lights Cluster B 37SL 400452123	520,068.00	523,704.30	- 3,636.30	
NV Street Lights Cluster C 100SL 400452124	890,004.00	890,004.00	-	
<b>TOTALS</b>	<b>76,531,290.00</b>	<b>36,732,682.09</b>	<b>39,798,607.91</b>	

**Waste Management**

- Expenditure of R 1,320m is for the construction of Refuse Service Weight Bridge.
- Street Litter bins had a total budget of R 50K, no expenditure as at 30<sup>th</sup> June 2021.
- Road cleaning and sweeping truck had a total budget of R 2,400m with expenditure of R1,620m occurring in the month of June 2021. The business unit had budgeted for 2 refuse trucks with an estimated value of R1,2m. Budget for the delivery of the 2<sup>nd</sup> refuse truck has been rolled over into the new financial year.

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

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

## SUMMARY CAPITAL EXPENDITURE 2020/21

BUSINESS UNIT	APPROVED BUDGET	1st ADJUSTED BUDGET	2nd ADJUSTED BUDGET	3rd ADJUSTED BUDGET	JAN EXP.	FEB EXP.	MAR EXP.	APR EXP.	MAY EXP.	JUNE EXP.	YTD EXP.	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
CORPORATE SERVICES	27,400,000	22,400,000	22,410,312	22,410,312	397,760	(1,605)	492,772	23,191	62,740	4,344	1,667,571	7.5%	20,650,741
FINANCE	-	250,000	450,000	450,000	23,047	-	-	-	72,347	-	103,774	23.0%	346,226
EDP	10,300,000	10,300,000	7,507,717	7,507,717	160,009	-	-	188,144	295,550	-	681,836	9.1%	6,819,880
COMMUNITY SERVICES & PUBLIC AMENITIES	39,593,259	39,593,254	34,433,348	34,433,348	5,071,037	1,296,854	1,409,151	885,999	2,822,002	4,737,262	25,472,098	74.0%	8,961,251
COMMUNITY SAFETY	22,695,099	22,693,009	4,883,024	4,883,024	-	6,200	1,351,023	94,946	465,252	139,451	2,177,872	44.6%	2,705,152
CIVIL ENGINEERING & HUMAN SETTLEMENTS	84,985,324	84,981,330	84,981,336	84,433,300	3,083,976	4,298,824	146,632	8,045,521	8,399,038	10,685,120	73,568,091	86.6%	10,865,409
ELECTRICAL ENGINEERING	114,590,619	115,655,054	80,247,228	80,247,228	2,245,381	3,054,634	2,724,311	14,056,494	1,356,753	4,330,497	39,405,911	49.1%	40,841,517
YOUTH DEVELOPMENT	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	321,000	299,628	172,460	962,088	96.3%	37,114
TOTAL	255,392,302	254,762,738	255,814,954	255,267,728	10,574,000	9,534,724	14,537,632	23,465,400	13,417,309	20,069,135	144,039,979	61.1%	91,277,149

1.0% 9.3% 4.2% 2.6% 3.8% 4.5% 1.3% 4.1% 6.2% 10.0% 5.8% 8.5% 61.2% 38.8%



## 1.4 IN YEAR BUDGET STATEMENT TABLES

*In year budget statement tables*

Due to the legislated formats required for the Fourth 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 Fourth 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 - M12 June

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	527,978	527,978	43,392	534,669	527,978	6,691	1%	527,978
Service charges	-	984,895	959,486	81,285	878,695	959,486	(80,791)	-8%	959,486
Investment revenue	-	38,704	33,845	2,333	23,787	33,845	(10,058)	-30%	33,845
Transfers and subsidies	-	220,388	252,199	1,397	235,819	252,199	(16,380)	-6%	252,199
Other own revenue	-	103,830	100,172	18,840	81,588	100,172	(18,583)	-19%	100,172
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1,875,795</b>	<b>1,873,680</b>	<b>147,247</b>	<b>1,754,558</b>	<b>1,873,680</b>	<b>(119,122)</b>	<b>-6%</b>	<b>1,873,680</b>
Employee costs	-	474,992	467,700	35,339	423,480	467,700	(44,220)	-9%	467,700
Remuneration of Councillors	-	25,358	25,060	1,924	22,848	25,060	(2,212)	-9%	25,060
Depreciation & asset impairment	-	95,176	95,176	4,129	77,365	95,176	(17,812)	-19%	95,176
Finance charges	-	30,152	20,852	9,382	20,024	20,852	(829)	-4%	20,852
Materials and bulk purchases	-	802,125	785,484	58,114	692,914	785,484	(92,570)	-12%	785,484
Transfers and subsidies	-	6,900	5,899	188	3,549	5,899	(2,350)	-40%	5,899
Other expenditure	-	456,245	488,435	27,286	271,359	488,435	(217,076)	-44%	488,435
<b>Total Expenditure</b>	-	<b>1,890,949</b>	<b>1,888,605</b>	<b>136,363</b>	<b>1,511,538</b>	<b>1,888,605</b>	<b>(377,068)</b>	<b>-20%</b>	<b>1,888,605</b>
<b>Surplus/(Deficit)</b>	-	<b>(15,154)</b>	<b>(14,926)</b>	<b>10,884</b>	<b>243,020</b>	<b>(14,926)</b>	<b>257,946</b>	<b>-1728%</b>	<b>(14,926)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	83,950	84,829	6,029	56,906	84,829	###	-33%	84,829
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)	-	15,248	26,415	2,096	22,904	26,415	(3,511)	-13%	26,415
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>84,043</b>	<b>96,117</b>	<b>19,009</b>	<b>322,830</b>	<b>96,117</b>	<b>226,713</b>	<b>236%</b>	<b>96,117</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>84,043</b>	<b>96,117</b>	<b>19,009</b>	<b>322,830</b>	<b>96,117</b>	<b>226,713</b>	<b>236%</b>	<b>96,117</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267
Capital transfers recognised	-	95,249	95,637	5,811	67,596	95,637	(28,042)	-29%	95,637
Borrowing	-	42,000	15,000	-	-	15,000	(15,000)	-100%	15,000
Internally generated funds	-	158,133	124,630	14,258	76,444	124,630	(48,185)	-39%	124,630
<b>Total sources of capital funds</b>	-	<b>295,382</b>	<b>235,267</b>	<b>20,069</b>	<b>144,040</b>	<b>235,267</b>	<b>(91,227)</b>	<b>-39%</b>	<b>235,267</b>
<b>Financial position</b>									
Total current assets	-	1,162,202	1,268,584		1,156,985				1,268,532
Total non current assets	-	2,688,986	2,512,138		2,446,094				2,512,685
Total current liabilities	-	584,242	670,063		381,895				670,029
Total non current liabilities	-	337,446	340,670		234,281				340,670
Community wealth/Equity	-	2,929,499	2,769,989		2,986,904				2,770,619
<b>Cash flows</b>									
Net cash from (used) operating	-	293,622	365,376	23,214	335,522	365,376	29,854	8%	-
Net cash from (used) investing	-	(272,946)	(216,660)	(17,229)	(146,917)	(216,660)	(69,743)	32%	-
Net cash from (used) financing	-	(9,044)	4,724	(24)	(4,960)	4,724	9,684	205%	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>669,652</b>	<b>940,955</b>	<b>-</b>	<b>971,160</b>	<b>940,955</b>	<b>(30,205)</b>	<b>-3%</b>	<b>787,516</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	57,212	18,056	12,357	9,977	10,141	7,911	65,549	124,494	305,699
<b>Creditors Age Analysis</b>									
Total Creditors	6,214	53	97	20	-	210	15	40	6,649

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	675,666	703,337	55,679	695,379	703,337	(7,958)	-1%	703,337
Executive and council		-	54,731	88,297	248	85,752	88,297	(2,544)	-3%	88,297
Finance and administration		-	620,193	614,298	55,431	608,884	614,298	(5,414)	-1%	614,298
Internal audit		-	742	742	-	742	742	-	-	742
<i>Community and public safety</i>		-	103,094	96,162	698	74,336	96,162	(21,827)	-23%	96,162
Community and social services		-	26,728	26,815	281	20,335	26,815	(6,479)	-24%	26,815
Sport and recreation		-	44,603	47,561	(4)	46,824	47,561	(737)	-2%	47,561
Public safety		-	26,131	16,251	66	1,066	16,251	(15,186)	-93%	16,251
Housing		-	5,631	5,535	355	6,110	5,535	575	10%	5,535
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	123,267	127,993	7,940	108,836	127,993	(19,157)	-15%	127,993
Planning and development		-	46,151	51,507	1,444	35,254	51,507	(16,253)	-32%	51,507
Road transport		-	75,523	74,893	6,496	71,989	74,893	(2,904)	-4%	74,893
Environmental protection		-	1,593	1,593	-	1,593	1,593	-	-	1,593
<i>Trading services</i>		-	1,072,966	1,057,231	91,054	965,818	1,057,231	(101,413)	-10%	1,057,231
Energy sources		-	986,095	970,359	79,868	862,553	970,359	(107,807)	-11%	970,359
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	86,871	86,871	11,186	93,265	86,871	6,394	7%	86,871
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	<b>1,974,992</b>	<b>1,984,723</b>	<b>155,371</b>	<b>1,834,368</b>	<b>1,984,723</b>	<b>(150,355)</b>	<b>-8%</b>	<b>1,984,723</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	296,144	312,679	20,984	218,392	312,679	(94,287)	-30%	312,679
Executive and council		-	91,218	92,121	6,379	66,162	92,121	(25,959)	-28%	92,121
Finance and administration		-	200,022	215,837	14,256	148,281	215,837	(67,555)	-31%	215,837
Internal audit		-	4,904	4,721	349	3,949	4,721	(773)	-16%	4,721
<i>Community and public safety</i>		-	271,761	275,453	18,131	242,059	275,453	(33,394)	-12%	275,453
Community and social services		-	46,751	46,387	2,853	37,606	46,387	(8,782)	-19%	46,387
Sport and recreation		-	77,416	90,196	6,033	86,295	90,196	(3,902)	-4%	90,196
Public safety		-	130,100	120,947	8,301	105,642	120,947	(15,305)	-13%	120,947
Housing		-	18,495	17,922	944	12,516	17,922	(5,405)	-30%	17,922
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	181,375	182,570	15,188	145,950	182,570	(36,620)	-20%	182,570
Planning and development		-	79,031	76,505	4,776	54,435	76,505	(22,070)	-29%	76,505
Road transport		-	99,562	103,627	10,195	89,367	103,627	(14,260)	-14%	103,627
Environmental protection		-	2,782	2,438	217	2,148	2,438	(290)	-12%	2,438
<i>Trading services</i>		-	1,141,669	1,117,903	82,059	905,137	1,117,903	(212,767)	-19%	1,117,903
Energy sources		-	1,049,721	1,018,649	73,138	817,626	1,018,649	(201,023)	-20%	1,018,649
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	91,948	99,255	8,921	87,511	99,255	(11,744)	-12%	99,255
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	-	<b>1,890,949</b>	<b>1,888,605</b>	<b>136,363</b>	<b>1,511,538</b>	<b>1,888,605</b>	<b>(377,068)</b>	<b>-20%</b>	<b>1,888,605</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>84,043</b>	<b>96,117</b>	<b>19,009</b>	<b>322,830</b>	<b>96,117</b>	<b>226,713</b>	<b>236%</b>	<b>96,117</b>

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	Budget Year 2020/21								Full Year Forecast
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		-	675,666	703,337	55,679	695,379	703,337	(7,958)	-1%	703,337
Executive and council		-	54,731	88,297	248	85,752	88,297	(2,544)	(0)	88,297
Mayor and Council		-	50,829	84,395	248	81,654	84,395	(2,540)	(0)	84,395
Municipal Manager, Town Secretary and Chief Executive		-	3,902	3,902	-	3,898	3,902	(4)	(0)	3,902
Finance and administration		-	620,193	614,298	55,431	608,884	614,298	(5,414)	(0)	614,298
Administrative and Corporate Support		-	70	70	(120)	69	70	(1)	(0)	70
Asset Management		-	-	-	-	-	-	-	-	-
Finance		-	612,196	606,301	55,465	602,354	606,301	(3,946)	(0)	606,301
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	1,991	1,991	-	2,452	1,991	461	0	1,991
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	3,238	3,238	-	3,238	3,238	-	-	3,238
Property Services		-	17	17	2	23	17	7	0	17
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	2,682	2,682	84	746	2,682	(1,934)	(0)	2,682
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	742	742	-	742	742	-	-	742
Governance Function		-	742	742	-	742	742	-	-	742
Community and public safety		-	163,094	96,162	698	74,336	96,162	(21,827)	(0)	96,162
Community and social services		-	26,728	26,815	281	20,335	26,815	(6,479)	(0)	26,815
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	2,453	2,453	85	2,942	2,453	489	0	2,453
Child Care Facilities		-	5,958	5,958	-	5,958	5,958	-	-	5,958
Community Halls and Facilities		-	440	440	13	113	440	(327)	(0)	440
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	4,167	4,167	43	4,107	4,167	(60)	(0)	4,167
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	6,297	6,481	124	6,320	6,481	(161)	(0)	6,481
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	7,414	7,316	17	896	7,316	(6,420)	(0)	7,316
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	44,603	47,561	(4)	45,824	47,561	(737)	(0)	47,561
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	43,806	46,188	-	46,065	46,188	(133)	(0)	46,188
Recreational Facilities		-	797	1,374	(4)	770	1,374	(604)	(0)	1,374
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		-	26,131	16,251	66	1,066	16,251	(15,186)	(0)	16,251
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	231	351	29	222	351	(130)	(0)	351
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	25,800	15,800	37	844	15,800	(15,056)	(0)	15,800
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	5,631	5,535	355	6,110	5,535	575	0	5,535
Housing		-	5,631	5,535	355	6,110	5,535	575	0	5,535
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	123,267	127,993	7,940	108,826	127,993	(19,157)	(0)	127,993
Planning and development		-	46,151	51,507	1,444	35,254	51,507	(16,253)	(0)	51,507
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	1,857	1,857	-	1,857	1,857	-	-	1,857

Central City Improvement District										
Development Facilitation	1,122	3,522	130	3,046	3,522	(476)	(0)	3,522		
Economic Development/Planning	23,525	23,525	147	8,895	23,525	(14,530)	(0)	23,525		
Regional Planning and Development						-				
Town Planning, Building Regulations and Enforcement, and City Engineer	19,647	22,604	1,167	21,457	22,604	(1,147)	(0)	22,604		
Project Management Unit						-				
Provincial Planning						-				
Support to Local Municipalities						-				
Road transport	-	75,523	74,893	6,496	71,969	74,893	(2,904)	(0)	74,893	
Public Transport						-				
Road and Traffic Regulation	12,745	12,745	485	9,093	12,745	(3,652)	(0)	12,745		
Roads	62,778	62,148	6,012	62,896	62,146	748	0	62,148		
Taxi Ranks						-				
Environmental protection	-	1,593	1,593	-	1,593	1,593	-	1,593		
Biodiversity and Landscape		1,593	-	1,593	1,593	-	-	1,593		
Coastal Protection						-				
Indigenous Forests						-				
Nature Conservation						-				
Pollution Control						-				
Soil Conservation						-				
Trading services	-	1,072,966	1,057,231	91,054	955,818	1,057,231	(101,413)	(0)	1,057,231	
Energy sources	-	986,095	970,359	78,888	862,553	970,359	(107,807)	(0)	970,359	
Electricity		986,095	970,359	79,868	862,553	970,359	(107,807)	(0)	970,359	
Street Lighting and Signal Systems		-	-	-	-	-	-	-		
Nonelectric Energy						-				
Water management	-	-	-	-	-	-	-	-		
Water Treatment						-				
Water Distribution						-				
Water Storage						-				
Waste water management	-	-	-	-	-	-	-	-		
Public Toilets						-				
Sewerage						-				
Storm Water Management						-				
Waste Water Treatment						-				
Waste management	-	86,871	86,871	11,186	93,265	86,871	6,394	0	86,871	
Recycling						-				
Solid Waste Disposal (Landfill Sites)						-				
Solid Waste Removal		86,871	86,871	11,186	93,265	86,871	6,394	0	86,871	
Street Cleaning						-				
Other	-	-	-	-	-	-	-	-		
Abattoirs						-				
Air Transport						-				
Forestry						-				
Licensing and Regulation						-				
Markets						-				
Tourism						-				
Total Revenue - Functional	2	-	1,974,992	1,984,723	155,371	1,834,388	1,984,723	(150,355)	(0)	1,984,723
Expenditure - Functional										
Municipal governance and administration	-	296,144	312,879	20,984	218,392	312,879	(94,287)	(0)	312,879	
Executive and council	-	91,218	92,121	6,379	66,162	92,121	(25,959)	(0)	92,121	
Mayor and Council		61,577	58,415	4,176	39,952	58,415	(18,463)	(0)	58,415	
Municipal Manager, Town Secretary and Chief Executive		29,641	33,707	2,203	26,211	33,707	(7,498)	(0)	33,707	
Finance and administration	-	200,022	215,837	14,256	148,281	215,837	(67,555)	(0)	215,837	
Administrative and Corporate Support		25,104	22,663	1,720	19,254	22,663	(3,409)	(0)	22,663	
Asset Management						-				
Finance		108,804	106,819	6,300	49,355	108,819	(57,463)	(0)	106,819	
Fleet Management		11,132	10,716	1,474	10,437	10,716	(279)	(0)	10,716	
Human Resources		11,152	12,306	914	11,041	12,306	(1,265)	(0)	12,306	
Information Technology		15,376	16,453	1,520	14,909	16,453	(1,543)	(0)	16,453	
Legal Services						-				
Marketing, Customer Relations, Publicity and Media Co-ordination		6,164	5,566	496	5,306	5,566	(281)	(0)	5,566	
Property Services		8,237	7,861	1,094	8,086	7,861	226	0	7,861	
Risk Management						-				
Security Services		5,574	24,317	63	21,156	24,317	(3,161)	(0)	24,317	
Supply Chain Management		8,478	9,135	676	8,737	9,135	(398)	(0)	9,135	
Valuation Service						-				
Internal audit	-	4,904	4,721	349	3,949	4,721	(773)	(0)	4,721	
Governance Function		4,904	4,721	349	3,949	4,721	(773)	(0)	4,721	
Community and public safety	-	271,761	275,463	18,131	242,059	275,453	(33,394)	(0)	275,453	
Community and social services	-	45,751	46,387	2,853	37,606	46,387	(6,782)	(0)	46,387	
Aged Care						-				
Agricultural						-				
Animal Care and Diseases						-				
Cemeteries, Funeral Parlours and Crematoriums		9,360	9,219	546	8,263	9,219	(956)	(0)	9,219	
Child Care Facilities		7,225	6,960	546	5,385	6,960	(1,675)	(0)	6,960	
Community Halls and Facilities		8,213	7,932	176	7,098	7,932	(864)	(0)	7,932	
Consumer Protection						-				
Cultural Matters						-				

Disaster Management		6,738	6,252	440	3,924	6,252	(2,328)	(0)	6,252
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives		13,028	14,881	1,023	11,946	14,881	(2,935)	(0)	14,881
Literacy Programmes							-		
Media Services							-		
Museums and Art Galleries		1,186	1,144	120	1,020	1,144	(124)	(0)	1,144
Population Development							-		
Provincial Cultural Matters							-		
Theatres							-		
Zoo's							-		
Sport and recreation	-	77,416	90,196	6,033	86,295	90,196	(3,902)	(0)	90,196
Beaches and Jetties							-		
Cashios, Racing, Gambling, Wagering							-		
Community Parks (including Nurseries)		37,270	53,040	2,336	53,119	53,040	79	0	53,040
Recreational Facilities		40,146	37,156	3,696	33,175	37,156	(3,981)	(0)	37,156
Sports Grounds and Stadiums							-		
Public safety	-	130,100	120,947	8,301	105,642	120,947	(15,305)	(0)	120,947
Civil Defence							-		
Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection		40,624	41,477	3,134	40,679	41,477	(798)	(0)	
Licensing and Control of Animals							-		41,477
Police Forces, Traffic and Street Parking Control		89,476	79,471	5,167	84,964	79,471	(14,507)	(0)	79,471
Pounds							-		
Housing	-	18,495	17,922	944	12,516	17,922	(5,405)	(0)	17,922
Housing		18,495	17,922	944	12,516	17,922	(5,405)	(0)	17,922
Informal Settlements							-		
Health	-	-	-	-	-	-	-		-
Ambulance							-		
Health Services							-		
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including immunizations							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	-	181,375	182,570	15,188	145,950	182,570	(36,620)	(0)	182,570
Planning and development	-	79,031	76,505	4,776	54,435	76,505	(22,070)	(0)	76,505
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)		15,637	15,143	1,148	14,062	15,143	(1,081)	(0)	15,143
Central City Improvement District							-		
Development Facilitation		9,954	9,769	954	9,445	9,769	(324)	(0)	9,769
Economic Development/Planning		29,869	27,779	773	9,218	27,779	(18,561)	(0)	27,779
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and Civ Engineer		23,580	23,813	1,901	21,710	23,813	(2,103)	(0)	23,813
Project Management Unit							-		
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	-	99,562	103,627	10,195	89,367	103,627	(14,260)	(0)	103,627
Public Transport							-		
Road and Traffic Regulation		13,138	13,143	977	12,421	13,143	(722)	(0)	13,143
Roads		86,424	90,484	9,218	76,945	90,484	(13,538)	(0)	90,484
Taxi Ranks							-		
Environmental protection	-	2,782	2,438	217	2,148	2,438	(290)	(0)	2,438
Biodiversity and Landscape		2,782	2,438	217	2,148	2,438	(290)	(0)	2,438
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control							-		
Soil Conservation							-		
Trading services	-	1,141,669	1,117,903	82,059	905,137	1,117,903	(212,767)	(0)	1,117,903
Energy sources	-	1,049,721	1,018,649	73,138	817,626	1,018,649	(201,023)	(0)	1,018,649
Electricity		1,044,307	1,013,796	72,866	813,725	1,013,796	(200,071)	(0)	1,013,796
Street Lighting and Signal Systems		5,414	4,853	470	3,900	4,853	(952)	(0)	4,853
Nonelectric Energy							-		
Water management	-	-	-	-	-	-	-		-
Water Treatment							-		
Water Distribution							-		
Water Storage							-		
Waste water management	-	-	-	-	-	-	-		-
Public Toilets							-		
Sewerage							-		
Storm Water Management							-		
Waste Water Treatment							-		
Waste management	-	91,948	99,255	8,921	87,511	99,255	(11,744)	(0)	99,255
Recycling							-		

Solid Waste Disposal (Landfill Sites)								-		
Solid Waste Removal		81,060	89,983	8,239	76,403	89,983	(11,581)	(0)	89,983	
Street Cleaning		10,888	9,271	682	9,108	9,271	(163)	(0)	9,271	
Other		-	-	-	-	-	-	-	-	
Abattoirs							-			
Air Transport							-			
Forestry							-			
Licensing and Regulation							-			
Markets							-			
Tourism							-			
Total Expenditure - Functional	3	-	1,890,949	1,888,605	136,363	1,511,538	1,888,605	(377,068)	(0)	1,888,605
Surplus/ (Deficit) for the year		-	84,043	96,117	19,009	322,830	96,117	225,713	0	96,117

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description		2019/20	Budget Year 2020/21							
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue by Vote</u>										
1	Vote 1 - Chief Operations Officer Business Unit	-	9,740	9,740	-	9,736	9,740	(4)	0.0%	9,740
	Vote 2 - Corporate Services Business Unit	-	52,889	86,455	128	84,375	86,455	(2,081)	-2.4%	86,455
	Vote 3 - Finance Business Unit	-	614,878	608,983	55,549	603,103	608,983	(5,880)	-1.0%	608,983
	Vote 4 - Economic Development Planning Business Unit	-	53,300	58,558	1,462	35,885	58,558	(22,673)	-38.7%	58,558
	Vote 5 - Community Services and Public Amenities Business Unit	-	140,647	143,790	11,403	149,447	143,790	5,657	3.9%	143,790
	Vote 6 - Community Safety Business Unit	-	43,061	33,181	594	14,283	33,181	(18,898)	-57.0%	33,181
	Vote 7 - Civil Engineering and Human Settlement Business Unit	-	68,426	67,700	6,369	69,029	67,700	1,330	2.0%	67,700
	Vote 8 - Electrical Engineering Business Unit	-	986,095	970,359	79,868	862,553	970,359	(107,807)	-11.1%	970,359
	Vote 9 - Youth Development Business Unit	-	5,958	5,958	-	5,958	5,958	-	-	5,958
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	1,974,992	1,984,723	155,371	1,834,368	1,984,723	(150,355)	-7.6%	1,984,723
<u>Expenditure by Vote</u>										
1	Vote 1 - Chief Operations Officer Business Unit	-	56,346	51,250	3,789	44,858	51,250	(6,391)	-12.5%	51,250
	Vote 2 - Corporate Services Business Unit	-	113,210	109,837	8,329	85,156	109,837	(24,681)	-22.5%	109,837
	Vote 3 - Finance Business Unit	-	117,282	115,954	6,976	58,093	115,954	(57,861)	-49.9%	115,954
	Vote 4 - Economic Development Planning Business Unit	-	67,362	64,944	3,965	43,541	64,944	(21,402)	-33.0%	64,944
	Vote 5 - Community Services and Public Amenities Business Unit	-	177,411	208,191	15,466	187,551	208,191	(20,640)	-9.9%	208,191
	Vote 6 - Community Safety Business Unit	-	178,105	185,839	11,423	161,343	185,839	(24,496)	-13.2%	185,839
	Vote 7 - Civil Engineering and Human Settlement Business Unit	-	113,156	116,267	11,256	97,548	116,267	(18,719)	-16.1%	116,267
	Vote 8 - Electrical Engineering Business Unit	-	1,060,853	1,029,364	74,612	828,063	1,029,364	(201,301)	-19.6%	1,029,364
	Vote 9 - Youth Development Business Unit	-	7,225	6,960	546	5,385	6,960	(1,575)	-22.6%	6,960
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		-	1,890,949	1,888,605	136,363	1,511,538	1,888,605	(377,068)	-20.0%	1,888,605
Surplus/ (Deficit) for the year		-	84,043	96,117	19,009	322,830	96,117	226,713	235.9%	96,117

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
<b>Revenue by Vote</b>	<b>1</b>								
<b>Vote 1 - Chief Operations Officer Business Unit</b>		-	9,740	9,740	-	9,736	9,740	(4)	0%
1.1 - Municipal Manager's Office			3,902	3,902		3,898	3,902	(4)	0%
1.2 - Internal Audit			742	742		742	742	-	
1.3 - Corporate Communications			3,238	3,238		3,238	3,238	-	
1.4 - IDP			715	715		715	715	-	
1.5 - PMS			363	363		363	363	-	
1.6 - Public Participation			779	779		779	779	-	
<b>Vote 2 - Corporate Services Business Unit</b>		-	52,889	86,455	128	84,375	86,455	(2,081)	-2%
2.1 - Council General Expenses			50,829	84,395	248	81,854	84,395	(2,540)	-3%
2.2 - Human Resources - Admin			1,991	1,991		2,452	1,991	461	23%
2.3 - Administration: General			70	70	(120)	69	70	(1)	-2%
2.4 - Information Technology			-	-		-	-	-	
<b>Vote 3 - Finance Business Unit</b>		-	614,878	608,983	55,549	603,103	608,983	(5,880)	-1%
3.1 - Assessment Rates			527,978	527,978	43,392	534,669	527,978	6,691	1%
3.2 - Budget and Treasury Office			84,218	78,322	12,073	67,685	78,322	(10,637)	-14%
3.3 - Supply Chain Management			2,682	2,682	84	748	2,682	(1,934)	-72%
<b>Vote 4 - Economic Development Planning Business Unit</b>		-	53,300	58,558	1,462	35,885	58,558	(22,673)	-39%
4.1 - Museum			7,414	7,316	17	896	7,316	(6,420)	-88%
4.2 - Economic Develop. & Planning			23,525	23,525	147	8,895	23,525	(14,630)	-62%
4.3 - Environment & Management			1,593	1,593		1,593	1,593	-	
4.4 - Development Control			1,122	3,522	130	3,046	3,522	(476)	-14%
4.5 - Town Planning			9,450	10,407	451	9,544	10,407	(863)	-8%
4.6 - Building Control			10,197	12,197	716	11,912	12,197	(284)	-2%
<b>Vote 5 - Community Services and Public Amenities Business Unit</b>		-	140,847	143,790	11,403	149,447	143,790	5,657	4%
5.1 - Beach Amenities			-	300		7	300	(293)	-98%
5.2 - Library			6,297	6,481	124	6,320	6,481	(161)	-2%
5.3 - Cemetery			2,453	2,453	85	2,942	2,453	489	20%
5.4 - Admin General			-	-		-	-	-	
5.5 - Parks and Gardens			43,806	46,188		46,055	46,188	(133)	0%
5.6 - Sport and Recreation			80	341	124	222	341	(120)	-35%
5.7 - Dolphin Park			700	715	(128)	524	715	(191)	-27%
5.8 - Community Halls			440	440	13	113	440	(327)	-74%
5.9 - Street Sweeping			-	-		-	-	-	
5.10 - Refuse Removal			86,871	86,871	11,186	93,265	86,871	6,394	7%
<b>Vote 6 - Community Safety Business Unit</b>		-	43,061	33,181	594	14,283	33,181	(18,898)	-57%
6.1 - Law Enforcement Administration			-	-		-	-	-	
6.2 - Security Services			-	-		-	-	-	
6.3 - Law Enforcement			25,900	15,900	37	844	15,900	(15,056)	-95%
6.4 - Fire and Emergency			231	351	29	222	351	(130)	-37%
6.5 - Disaster Management			4,167	4,167	43	4,107	4,167	(60)	-1%
6.6 - Marine Safety			17	17	-	17	17	(0)	-2%
6.7 - Vehicle Testing			5,941	5,941	269	3,261	5,941	(2,681)	-45%
6.8 - Vehicle Licensing			6,804	6,804	216	5,833	6,804	(971)	-14%
<b>Vote 7 - Civil Engineering and Human Settlements Business Unit</b>		-	68,426	67,700	6,389	69,029	67,700	1,330	2%
7.1 - Human Settlements			5,631	5,635	355	6,110	5,635	575	10%
7.2 - Civil Admin			3,365	3,340		3,340	3,340	(0)	0%
7.3 - Civil Buildings			1	1		0	1	(0)	-81%
7.4 - Road and Stormwater			58,413	58,808	6,012	59,556	58,808	748	1%
7.5 - Staff Housing			16	16	2	23	16	7	48%
<b>Vote 8 - Electrical Engineering Business Unit</b>		-	986,095	970,359	79,868	862,553	970,359	(107,807)	-11%
8.1 - Street Lights			-	-		-	-	-	
8.2 - Vehicle and Plant Electricity			-	-		-	-	-	
8.3 - Mechanical Workshop			-	-		-	-	-	
8.4 - Electricity: Administration			811,445	818,203	67,593	729,266	818,203	(88,937)	-11%
8.5 - Electricity: Urban South			8,697	268	27	181	268	(87)	-32%
8.6 - Electricity: Rural North			-	-		-	-	-	
8.7 - Electricity: SAPPI			165,953	151,888	12,248	133,105	151,888	(18,783)	-12%
8.8 - Electricity: Urban North			-	-		-	-	-	
8.9 - Electricity: Rural South			-	-		-	-	-	
8.10 - Electricity Salaries Dist.Acc.			-	-		-	-	-	
<b>Vote 9 - Youth Development Business Unit</b>		-	5,958	5,958	-	5,958	5,958	-	
9.1 - Youth Development			5,958	5,958		5,958	5,958	-	
<b>Total Revenue by Vote</b>	<b>2</b>		1,974,992	1,984,723	155,371	1,834,368	1,984,723	(150,355)	-8%
<b>Expenditure by Vote</b>	<b>1</b>								
<b>Vote 1 - Chief Operations Officer Business Unit</b>		-	56,346	51,250	3,789	44,858	51,250	(6,391)	-12%
1.1 - Municipal Manager's Office			29,641	25,819	1,797	21,542	25,819	(4,277)	-17%
1.2 - Internal Audit			4,904	4,721	349	3,949	4,721	(773)	-16%
1.3 - Corporate Communications			6,164	5,566	486	5,306	5,566	(261)	-5%
1.4 - IDP			2,021	1,562	131	1,333	1,562	(228)	-15%
1.5 - PMS			4,636	4,720	477	4,489	4,720	(231)	-5%
1.6 - Public Participation			8,980	8,862	540	8,240	8,862	(622)	-7%
<b>Vote 2 - Corporate Services Business Unit</b>		-	113,210	109,837	8,329	85,156	109,837	(24,681)	-22%
2.1 - Council General Expenses			61,577	58,415	4,176	39,952	58,415	(18,463)	-32%
2.2 - Human Resources - Admin			11,152	12,306	914	11,041	12,306	(1,265)	-10%
2.3 - Administration: General			25,104	22,663	1,720	19,254	22,663	(3,409)	-15%
2.4 - Information Technology			15,376	16,453	1,520	14,909	16,453	(1,543)	-9%
<b>Vote 3 - Finance Business Unit</b>		-	117,282	115,954	6,976	58,093	115,954	(57,861)	-50%
3.1 - Assessment Rates			12,742	12,742	1,907	8,663	12,742	(3,079)	-24%
3.2 - Budget and Treasury Office			96,062	94,078	4,392	39,693	94,078	(54,384)	-58%
3.3 - Supply Chain Management			8,478	9,135	676	8,737	9,135	(398)	-4%
<b>Vote 4 - Economic Development Planning Business Unit</b>		-	67,362	64,944	3,965	43,541	64,944	(21,402)	-33%
4.1 - Museum			1,186	1,144	120	1,020	1,144	(124)	-11%

4.2 - Economic Develop. & Planning		29,859	27,779	773	9,218	27,779	(18,561)	-67%	27,779	
4.3 - Environment & Management		2,782	2,438	217	2,148	2,438	(290)	-12%	2,438	
4.4 - Development Control		9,954	9,769	954	9,445	9,769	(324)	-3%	9,769	
4.5 - Town Planning		9,751	9,905	787	8,941	9,905	(964)	-10%	9,905	
4.6 - Building Control		13,830	13,909	1,115	12,769	13,909	(1,140)	-8%	13,909	
Vote 5 - Community Services and Public Amenities Busi	-	177,411	208,191	15,466	187,551	208,191	(20,640)	-10%	208,191	
5.1 - Beach Amenities		11,845	11,232	828	9,800	11,232	(1,432)	-13%	11,232	
5.2 - Library		13,028	14,881	1,023	11,946	14,881	(2,935)	-20%	14,881	
5.3 - Cemetery		9,360	9,219	548	8,263	9,219	(956)	-10%	9,219	
5.4 - Admin General		-	7,887	407	4,668	7,887	(3,219)	-41%	7,887	
5.5 - Parks and Gardens		37,270	53,040	2,336	53,119	53,040	79	0%	53,040	
5.6 - Sport and Recreation		5,746	4,746	1,228	5,176	4,746	430	9%	4,746	
5.7 - Dolphin Park		-	-	-	-	-	-	-	-	
5.8 - Community Halls		8,213	7,932	176	7,068	7,932	(864)	-11%	7,932	
5.9 - Street Sweeping		10,888	9,271	682	9,108	9,271	(163)	-2%	9,271	
5.10 - Refuse Removal		81,060	89,983	8,239	78,403	89,983	(11,581)	-13%	89,983	
Vote 6 - Community Safety Business Unit	-	178,105	185,839	11,423	161,343	185,839	(24,496)	-13%	185,839	
6.1 - Law Enforcement Administration		10,419	19,993	602	7,960	19,993	(12,033)	-60%	19,993	
6.2 - Security Services		5,574	24,317	63	21,156	24,317	(3,161)	-13%	24,317	
6.3 - Law Enforcement		79,057	59,478	4,585	57,003	59,478	(2,474)	-4%	59,478	
6.4 - Fire and Emergency		40,624	41,477	3,134	40,679	41,477	(798)	-2%	41,477	
6.5 - Disaster Management		6,738	6,252	440	3,924	6,252	(2,328)	-37%	6,252	
6.6 - Marine Safety		22,555	21,178	1,641	18,199	21,178	(2,979)	-14%	21,178	
6.7 - Vehicle Testing		8,570	8,590	580	8,192	8,590	(398)	-5%	8,590	
6.8 - Vehicle Licensing		4,568	4,553	397	4,229	4,553	(323)	-7%	4,553	
Vote 7 - Civil Engineering and Human Settlement Busin	-	113,158	116,267	11,256	97,548	116,267	(18,719)	-16%	116,267	
7.1 - Human Settlements		18,495	17,922	944	12,516	17,922	(5,405)	-30%	17,922	
7.2 - Civil Admin		13,472	14,815	157	12,647	14,815	(2,169)	-15%	14,815	
7.3 - Civil Buildings		8,209	7,833	1,095	8,065	7,833	232	3%	7,833	
7.4 - Road and Stormwater		72,953	75,668	9,061	64,299	75,668	(11,370)	-15%	75,668	
7.5 - Staff Housing		28	28	(0)	21	28	(7)	-26%	28	
Vote 8 - Electrical Engineering Business Unit	-	1,060,853	1,029,364	74,612	828,063	1,029,364	(201,301)	-20%	1,029,364	
8.1 - Street Lights		5,414	4,853	470	3,900	4,853	(952)	-20%	4,853	
8.2 - Vehicle and Plant Electricity		2,526	2,326	77	2,087	2,326	(239)	-10%	2,326	
8.3 - Mechanical Workshop		8,606	8,390	1,397	8,350	8,390	(40)	0%	8,390	
8.4 - Electricity: Administration		982,589	952,533	64,745	755,546	952,533	(196,987)	-21%	952,533	
8.5 - Electricity: Urban South		6,079	6,368	882	5,805	6,368	(563)	-9%	6,368	
8.6 - Electricity: Rural North		7,525	8,034	1,330	7,564	8,034	(471)	-6%	8,034	
8.7 - Electricity: SAPP1		1,827	1,187	429	1,088	1,187	(99)	-8%	1,187	
8.8 - Electricity: Urban North		6,759	7,127	1,980	6,836	7,127	(291)	-4%	7,127	
8.9 - Electricity: Rural South		4,080	3,745	110	3,657	3,745	(87)	-2%	3,745	
8.10 - Electricity Salaries Dist.Acc.		35,349	34,802	3,193	33,228	34,802	(1,573)	-5%	34,802	
Vote 9 - Youth Development Business Unit	-	7,225	6,960	546	5,385	6,960	(1,575)	-23%	6,960	
9.1 - Youth Development		7,225	6,960	546	5,385	6,960	(1,575)	-23%	6,960	
Total Expenditure by Vote	2	-	1,890,949	1,888,605	136,363	1,511,538	1,888,605	(377,068)	(0)	1,888,605
Surplus/ (Deficit) for the year	2	-	84,043	96,117	19,009	322,830	96,117	226,713	0	96,117

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			527,978	527,978	43,392	534,669	527,978	6,691	1%	527,978
Service charges - electricity revenue			919,532	894,123	73,099	809,936	894,123	(84,185)	-9%	894,123
Service charges - water revenue			-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-
Service charges - refuse revenue			65,363	65,363	8,186	68,757	65,363	3,394	5%	65,363
Rental of facilities and equipment			4,087	4,122	7	1,938	4,122	(2,183)	-53%	4,122
Interest earned - external investments			38,704	33,845	2,333	23,787	33,845	(10,058)	-30%	33,845
Interest earned - outstanding debtors			11,900	9,400	429	4,472	9,400	(4,928)	-52%	9,400
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			45,421	36,921	282	6,510	36,921	(30,411)	-82%	36,921
Licences and permits			448	568	53	447	568	(121)	-21%	568
Agency services			12,745	12,745	485	9,093	12,745	(3,652)	-29%	12,745
Transfers and subsidies			220,388	252,199	1,397	235,819	252,199	(16,380)	-6%	252,199
Other revenue			26,450	33,637	17,585	59,129	33,637	25,492	76%	33,637
Gains			2,780	2,780	-	-	2,780	(2,780)	-100%	2,780
		--	1,875,795	1,873,680	147,247	1,754,558	1,873,680	(119,122)	-6%	1,873,680
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs			474,992	467,700	35,339	423,480	467,700	(44,220)	-9%	467,700
Remuneration of councillors			25,358	25,060	1,924	22,848	25,060	(2,212)	-9%	25,060
Debt impairment			162,632	152,632	2,095	4,136	152,632	(148,496)	-97%	152,632
Depreciation & asset impairment			95,176	95,176	4,129	77,385	95,176	(17,812)	-19%	95,176
Finance charges			30,152	20,852	9,382	20,024	20,852	(829)	-4%	20,852
Bulk purchases			783,831	761,854	56,082	676,638	761,854	(85,217)	-11%	761,854
Other materials			18,294	23,629	2,032	16,276	23,629	(7,353)	-31%	23,629
Contracted services			174,010	225,695	16,050	187,365	225,695	(38,330)	-17%	225,695
Transfers and subsidies			6,900	5,899	188	3,549	5,899	(2,350)	-40%	5,899
Other expenditure			119,603	110,107	10,142	79,858	110,107	(30,249)	-27%	110,107
Losses			-	-	-	-	-	-	-	-
		--	1,890,949	1,888,605	136,363	1,511,538	1,888,605	(377,068)	-20%	1,888,605
Total Expenditure										
Surplus/(Deficit)		-	(15,154)	(14,926)	10,884	243,020	(14,926)	257,946	(0)	(14,926)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			83,950	84,629	6,029	56,906	84,629	(27,722)	(0)	84,629
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			15,248	26,415	2,096	22,904	26,415	(3,511)	(0)	26,415
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Taxation			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Attributable to minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	84,043	96,117	19,009	322,830	96,117	-	-	96,117

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	2,500	-	-	-	-	-	-	-
Vote 3 - Finance Business Unit		-	-	-	-	-	-	-	-	-
Vote 4 - Economic Development Planning Business Unit		-	10,000	7,102	-	593	7,102	(6,509)	-92%	7,102
Vote 5 - Community Services and Public Amenities Business Unit		-	11,100	24,990	2,512	18,671	24,990	(6,319)	-25%	24,990
Vote 6 - Community Safety Business Unit		-	800	2,400	104	791	2,400	(1,609)	-67%	2,400
Vote 7 - Civil Engineering and Human Settlement Business Unit		-	21,140	75,760	9,923	65,039	75,760	(10,721)	-14%	75,760
Vote 8 - Electrical Engineering Business Unit		-	99,357	75,851	3,618	36,079	75,851	(39,772)	-52%	75,851
Vote 9 - Youth Development Business Unit		-	1,000	2,955	615	2,873	2,955	(82)	-3%	2,955
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	145,697	189,058	16,772	124,047	189,058	(65,012)	-34%	189,738
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Chief Operations Officer Business Unit		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Unit		-	19,900	22,318	4	1,668	22,318	(20,651)	-93%	22,318
Vote 3 - Finance Business Unit		-	-	450	-	104	450	(346)	-77%	450
Vote 4 - Economic Development Planning Business Unit		-	300	400	-	89	400	(311)	-78%	400
Vote 5 - Community Services and Public Amenities Business Unit		-	25,103	7,488	1,782	4,891	7,488	(2,597)	-35%	7,488
Vote 6 - Community Safety Business Unit		-	22,093	2,483	36	1,387	2,483	(1,096)	-44%	2,483
Vote 7 - Civil Engineering and Human Settlement Business Unit		-	63,842	8,673	762	8,529	8,673	(145)	-2%	8,673
Vote 8 - Electrical Engineering Business Unit		-	15,148	4,396	713	3,326	4,396	(1,070)	-24%	3,716
Vote 9 - Youth Development Business Unit		-	3,300	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	149,686	46,209	3,297	19,993	46,209	(26,215)	-57%	45,529
<b>Total Capital Expenditure</b>		-	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	26,012	27,506	876	5,363	27,506	(22,143)	-81%	27,506
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	26,012	27,506	876	5,363	27,506	(22,143)	-81%	27,506
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	68,085	44,718	3,399	26,986	44,718	(17,732)	-40%	44,718
Community and social services		-	25,153	15,021	1,053	8,036	15,021	(6,985)	-47%	15,021
Sport and recreation		-	21,300	24,859	2,272	16,087	24,859	(8,772)	-35%	24,859
Public safety		-	19,893	2,853	-	1,478	2,853	(1,375)	-48%	2,853
Housing		-	1,738	1,985	75	1,385	1,985	(600)	-30%	1,985
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	85,047	82,727	10,027	72,018	82,727	(10,709)	-13%	82,727
Planning and development		-	300	400	-	89	400	(311)	-78%	400
Road transport		-	84,747	82,327	10,027	71,929	82,327	(10,398)	-13%	82,327
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	116,239	80,317	5,767	39,674	80,317	(40,643)	-51%	80,317
Energy sources		-	111,789	76,531	4,146	36,733	76,531	(39,799)	-52%	76,531
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	4,450	3,786	1,621	2,941	3,786	(844)	-22%	3,786
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267
<b>Funded by:</b>										
National Government		-	69,402	68,006	5,204	46,805	68,006	(21,201)	-31%	68,006
Provincial Government		-	7,316	9,600	75	3,050	9,600	(6,550)	-68%	9,600
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	18,532	18,032	532	17,740	18,032	(291)	-2%	18,032
Transfers recognised - capital		-	95,249	95,637	5,811	67,596	95,637	(28,042)	-29%	95,637
Borrowing		-	42,000	15,000	-	-	15,000	(15,000)	-100%	15,000
Internally generated funds		-	158,133	124,630	14,258	76,444	124,630	(48,185)	-39%	124,630
<b>Total Capital Funding</b>		-	295,382	235,267	20,069	144,040	235,267	(91,227)	-39%	235,267

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of multi-year capital appropriation</b>	1								
Vote 1 - Chief Operations Officer Business Unit		--	--	--	--	--	--	--	--
1.1 - Municipal Manager's Office									
1.2 - Internal Audit									
1.3 - Corporate Communications									
1.4 - IDP									
1.5 - PMS									
1.6 - Public Participation									
Vote 2 - Corporate Services Business Unit		--	2,500	--	--	--	--	--	--
2.1 - Council General Expenses									
2.2 - Human Resources - Admin			--	--					
2.3 - Administration: General			1,500	--					
2.4 - Information Technology			1,000	--					
Vote 3 - Finance Business Unit		--	--	--	--	--	--	--	--
3.1 - Assessment Rates									
3.2 - Budget and Treasury Office									
3.3 - Supply Chain Management									
Vote 4 - Economic Development Planning Business Unit		--	10,000	7,102	--	593	7,102	(6,509)	-92%
4.1 - Museum			10,000	7,102		593	7,102	(6,509)	-92%
4.2 - Economic Develop. & Planning			--	--					
4.3 - Environment & Management									
4.4 - Development Control									
4.5 - Town Planning									
4.6 - Building Control									
Vote 5 - Community Services and Public Amenities Business Unit		--	11,100	24,990	2,512	18,671	24,990	(6,319)	-25%
5.1 - Beach Amenities			--	--					
5.2 - Library			50	--					
5.3 - Cemetery			5,800	1,000	87	738	1,000	(262)	-26%
5.4 - Admin General			--	--					
5.5 - Parks and Gardens			50	1,038		1,037	1,038	(2)	0%
5.6 - Sport and Recreation			4,000	20,616	2,077	14,576	20,616	(6,040)	-29%
5.7 - Dolphin Park			--	--					
5.8 - Community Halls			1,200	1,000	349	1,000	1,000	--	
5.9 - Street Sweeping			--	--					
5.10 - Refuse Removal			--	1,336		1,320	1,336	(15)	-1%
Vote 6 - Community Safety Business Unit		--	600	2,400	104	791	2,400	(1,609)	-67%
6.1 - Law Enforcement Administration			--	--					
6.2 - Security Services			--	--					
6.3 - Law Enforcement			--	--					
6.4 - Fire and Emergency			600	1,500		127	1,500	(1,373)	-92%
6.5 - Disaster Management			--	--					
6.6 - Marine Safety			--	--					
6.7 - Vehicle Testing			--	900	104	664	900	(236)	-26%
6.8 - Vehicle Licensing			--	--					
Vote 7 - Civil Engineering and Human Settlement Business Unit		--	21,140	75,760	9,923	65,039	75,760	(10,721)	-14%
7.1 - Human Settlements			1,738	1,822		1,310	1,822	(312)	-19%
7.2 - Civil Admin			746	--					
7.3 - Civil Buildings			18,655	74,138	9,923	63,729	74,138	(10,409)	-14%
7.4 - Road and Stormwater			--	--					
7.5 - Staff Housing			--	--					
Vote 8 - Electrical Engineering Business Unit		--	99,357	75,851	3,618	36,079	75,851	(39,772)	-52%
8.1 - Street Lights			--	--					
8.2 - Vehicle and Plant Electricity			--	--					
8.3 - Mechanical Workshop			2,716	--					
8.4 - Electricity: Administration			74,641	53,272	1,088	28,951	53,272	(24,321)	-46%
8.5 - Electricity: Urban South			--	--					
8.6 - Electricity: Rural North			2,000	2,000		73	2,000	(1,927)	-96%
8.7 - Electricity: SAPPI			20,000	19,469	2,530	6,990	19,469	(12,479)	-64%
8.8 - Electricity: Urban North			--	--					
8.9 - Electricity: Rural South			--	1,110		65	1,110	(1,045)	-94%
8.10 - Electricity Salaries Dist.Acc.			--	--					
Vote 9 - Youth Development Business Unit		--	1,000	2,955	615	2,873	2,955	(82)	-3%
9.1 - Youth Development			1,000	2,955	615	2,873	2,955	(82)	-3%
<b>Total multi-year capital expenditure</b>		--	145,697	189,058	16,772	124,047	189,058	(65,012)	-34%
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
Vote 1 - Chief Operations Officer Business Unit		--	--	--	--	--	--	--	--
1.1 - Municipal Manager's Office									
1.2 - Internal Audit									
1.3 - Corporate Communications									
1.4 - IDP									
1.5 - PMS									
1.6 - Public Participation									
Vote 2 - Corporate Services Business Unit		--	19,900	22,318	4	1,668	22,318	(20,651)	-93%
2.1 - Council General Expenses			15,000	--					
2.2 - Human Resources - Admin			900	818		318	818	(500)	-61%
2.3 - Administration: General			4,000	16,500	4	635	16,500	(15,865)	-96%
2.4 - Information Technology			--	5,000		714	5,000	(4,286)	-86%
Vote 3 - Finance Business Unit		--	--	450	--	104	450	(346)	-77%
3.1 - Assessment Rates			--	--					
3.2 - Budget and Treasury Office			--	450		104	450	(346)	-77%
3.3 - Supply Chain Management			--	--					

Vote 4 - Economic Development Planning Business Unit	-	300	400	-	89	400	(311)	-78%	400
4.1 - Museum	-	-	-	-	-	-	-	-	-
4.2 - Economic Develop. & Planning	-	300	400	-	89	400	(311)	-78%	400
4.3 - Environment & Management	-	-	-	-	-	-	-	-	-
4.4 - Development Control	-	-	-	-	-	-	-	-	-
4.5 - Town Planning	-	-	-	-	-	-	-	-	-
4.6 - Building Control	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Unit	-	25,103	7,488	1,782	4,891	7,488	(2,597)	-35%	7,488
5.1 - Beach Amenities	-	-	-	-	-	-	-	-	-
5.2 - Library	-	-	50	-	16	50	(34)	-68%	50
5.3 - Cemetery	-	2,410	1,771	-	1,788	1,771	(3)	0%	1,771
5.4 - Admin General	-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens	-	2,325	115	-	21	115	(94)	-82%	115
5.6 - Sport and Recreation	-	14,525	1,959	159	418	1,959	(1,541)	-79%	1,959
5.7 - Dolphin Park	-	-	-	-	-	-	-	-	-
5.8 - Community Halls	-	1,393	1,143	2	1,048	1,143	(95)	-8%	1,143
5.9 - Street Sweeping	-	-	-	-	-	-	-	-	-
5.10 - Refuse Removal	-	4,450	2,450	1,621	1,621	2,450	(829)	-34%	2,450
Vote 6 - Community Safety Business Unit	-	22,093	2,483	36	1,387	2,483	(1,096)	-44%	2,483
6.1 - Law Enforcement Administration	-	-	-	-	-	-	-	-	-
6.2 - Security Services	-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement	-	2,793	1,330	-	1,330	1,330	0	0%	1,330
6.4 - Fire and Emergency	-	16,500	23	-	21	23	(2)	-9%	23
6.5 - Disaster Management	-	-	-	-	-	-	-	-	-
6.6 - Marine Safety	-	400	1,130	36	36	1,130	(1,094)	-97%	1,130
6.7 - Vehicle Testing	-	2,400	-	-	-	-	-	-	-
6.8 - Vehicle Licensing	-	-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering and Human Settlement Business Unit	-	63,842	8,673	762	8,529	8,673	(145)	-2%	8,673
7.1 - Human Settlements	-	-	116	75	75	116	(41)	-36%	116
7.2 - Civil Admin	-	-	-	-	-	-	-	-	-
7.3 - Civil Buildings	-	150	1,021	687	918	1,021	(103)	-10%	1,021
7.4 - Road and Stormwater	-	63,692	7,536	-	7,536	7,536	-	-	7,536
7.5 - Staff Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Unit	-	15,148	4,396	713	3,326	4,396	(1,070)	-24%	3,716
8.1 - Street Lights	-	-	-	-	-	-	-	-	-
8.2 - Vehicle and Plant Electricity	-	-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop	-	-	3,716	184	2,673	3,716	(1,043)	-28%	3,716
8.4 - Electricity: Administration	-	7,568	680	528	653	680	(27)	-4%	-
8.5 - Electricity: Urban South	-	-	-	-	-	-	-	-	-
8.6 - Electricity: Rural North	-	-	-	-	-	-	-	-	-
8.7 - Electricity: SAPPI	-	6,469	-	-	-	-	-	-	-
8.8 - Electricity: Urban North	-	-	-	-	-	-	-	-	-
8.9 - Electricity: Rural South	-	1,110	-	-	-	-	-	-	-
8.10 - Electricity Salaries DisAcc.	-	-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Unit	-	3,300	-	-	-	-	-	-	-
9.1 - Youth Development	-	3,300	-	-	-	-	-	-	-
Total single-year capital expenditure	-	149,686	46,209	3,297	19,993	46,209	(26,215)	(0)	45,529
Total Capital Expenditure	-	295,382	235,267	20,089	144,040	235,267	(91,227)	(0)	235,267

KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash			523,108	785,563	870,081	785,510
Call investment deposits			146,544	155,393	101,080	155,393
Consumer debtors			335,484	181,896	115,570	181,896
Other debtors			144,532	142,424	59,293	142,506
Current portion of long-term receivables			—	31	306	31
Inventory			12,533	3,277	10,656	3,296
<b>Total current assets</b>		—	1,162,202	1,268,584	1,156,985	1,268,632
<b>Non current assets</b>						
Long-term receivables			623	610	—	610
Investments				—		—
Investment property			180,857	172,880	170,100	172,880
Investments in Associate				—		—
Property, plant and equipment			2,486,682	2,317,782	2,274,189	2,318,330
Biological				—		—
Intangible			20,719	20,760	1,699	20,760
Other non-current assets			105	105	105	105
<b>Total non current assets</b>		—	2,688,986	2,512,138	2,446,094	2,512,685
<b>TOTAL ASSETS</b>		—	3,851,188	3,780,721	3,603,079	3,781,317
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			—	—		—
Borrowing			—	—		—
Consumer deposits			42,224	41,300	37,161	41,300
Trade and other payables			524,128	619,225	308,724	619,191
Provisions			17,890	9,537	36,010	9,537
<b>Total current liabilities</b>		—	584,242	670,063	381,895	670,029
<b>Non current liabilities</b>						
Borrowing			206,675	215,888	201,251	215,888
Provisions			130,772	124,781	33,029	124,781
<b>Total non current liabilities</b>		—	337,446	340,670	234,281	340,670
<b>TOTAL LIABILITIES</b>		—	921,688	1,010,733	616,175	1,010,699
<b>NET ASSETS</b>	2	—	2,929,499	2,769,989	2,986,904	2,770,619
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			2,902,458	2,742,948	2,959,863	2,743,578
Reserves			27,041	27,041	27,041	27,041
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	—	2,929,499	2,769,989	2,986,904	2,770,619

KZN292 KwaDukuza - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Ref	Description	Budget Year 2020/21						2019/20 Audited Outcome	Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
1	R thousands								
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
	Receipts								
	Property rates	491,290	491,290	53,919	541,409	491,290	50,119		10%
	Service charges	929,001	936,501	108,159	1,082,097	936,501	145,596		16%
	Other revenue	255,763	262,604	7,166	51,159	262,604	(211,445)		-81%
	Transfers and Subsidies - Operational	219,494	250,559	-	230,581	250,559	(19,979)		-8%
	Transfers and Subsidies - Capital	81,750	80,145	-	58,817	80,145	(21,328)		-27%
	Interest	38,704	33,845	2,175	23,748	33,845	(10,096)		-30%
	Dividends	-	-	-	-	-	-		-
	Payments								
	Suppliers and employees	(1,685,327)	(1,662,593)	(138,636)	(1,828,717)	(1,662,593)	(33,876)		2%
	Finance charges	(30,152)	(21,002)	(9,382)	(20,024)	(21,002)	(979)		5%
	Transfers and Grants	(6,900)	(5,974)	(186)	(3,549)	(5,974)	(2,425)		41%
	<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>293,622</b>	<b>365,376</b>	<b>23,214</b>	<b>335,522</b>	<b>365,376</b>	<b>29,854</b>		<b>8%</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
	Receipts								
	Proceeds on disposal of PPE	-	-	-	-	-	-		-
	Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
	Decrease (increase) in non-current investments	-	-	-	-	-	-		-
	Payments								
	Capital assets	(272,946)	(216,660)	(17,229)	(146,917)	(216,660)	(69,743)		32%
	<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(272,946)</b>	<b>(216,660)</b>	<b>(17,229)</b>	<b>(146,917)</b>	<b>(216,660)</b>	<b>(69,743)</b>		<b>32%</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
	Receipts								
	Short term loans	-	-	-	-	-	-		-
	Borrowing long term/refinancing	-	15,000	-	-	15,000	(15,000)		-100%
	Increase (decrease) in consumer deposits	1,536	1,536	(24)	1,637	1,536	101		7%
	Payments								
	Repayment of borrowing	(10,580)	(11,812)	-	(6,597)	(11,812)	(5,215)		44%
	<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(9,044)</b>	<b>4,724</b>	<b>(24)</b>	<b>(4,960)</b>	<b>4,724</b>	<b>9,684</b>		<b>205%</b>
	<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>11,632</b>	<b>153,439</b>	<b>5,962</b>	<b>183,645</b>	<b>153,439</b>			
	Cash/cash equivalents at beginning:	668,020	787,516		787,516	787,516			787,516
	Cash/cash equivalents at month/year end:	669,652	940,955		971,160	940,955			787,516



## 2.1 DEBTOR'S ANALYSIS

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	25,950	6,501	3,743	2,465	2,276	1,640	4,595	13,568	60,736	24,542		
Receivables from Non-exchange Transactions - Property Rates	1400	21,453	9,470	7,092	6,002	6,581	5,079	21,352	79,444	156,473	118,458		
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	8,008	1,211	926	842	740	738	2,648	10,624	25,768	15,592		
Receivables from Exchange Transactions - Property Rental Debts	1700	31	25	23	22	22	22	1,933	73	2,151	2,073		
Interest on Arrear Debtor Accounts	1810	457	401	380	352	334	280	10,202	6,978	19,394	18,155		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	1,282	449	193	294	189	142	24,819	13,808	41,177	39,253		
Total By Income Source	2000	57,212	18,058	12,357	9,977	10,141	7,911	65,549	124,494	305,699	218,073	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,685	250	163	123	37	32	612	1,661	4,563	2,464		
Commercial	2300	10,270	2,741	1,552	1,032	947	556	28,058	5,218	51,373	36,810		
Households	2400	45,256	15,066	10,642	8,823	9,158	7,323	35,879	117,616	249,763	178,799		
Other	2500									-	-		
Total By Customer Group	2500	57,212	18,058	12,357	9,977	10,141	7,911	65,549	124,494	305,699	218,073	-	-

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

### Consumer Debtors

<b>KWADUKUZA MUNICIPALITY</b>								
<b>JUNE 2021</b>								
The financial report for the month ending 30 JUNE 2021 is tabled for the information of the committee.								
<b>Consumer Debtors</b>								
<b>Rates &amp; Service Debtors</b>								
	No of accounts	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
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%

Consumer debtors amounted to R 230 087 708m as at the end of June 2021. This indicates a significant decrease of R 17 568 336 from June 2020 in which the debt was R 247 656 044 reflecting an approximate 7,09 % decrease from the previous year.

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 huge rise in debt in the over 120-day category.

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

June 2020							
The financial report for the month ending 30 June 2020 is tabled for the information of the committee.							
Consumer Debtors							
Rates & Service Debtors	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	168,429,191	23,587,045	15,956,486	10,757,926	8,578,376.02	109,549,358.62
Electricity	11886	46,417,315	14,114,961	9,157,270.10	4,634,642.14	3,836,393.72	14,674,048.77
Refuse	29285	19,761,870	2,929,531	1,268,143.83	1,024,208.89	755,233.35	13,784,752.91
Interest/Collection/Sundries/VAT		13,047,668	-3,546,924	1,203,675.11	717,059.89	482,510.45	14,191,346.56
		247,656,044	37,084,612	27,585,575	17,133,837	13,652,514	152,199,507
		247,656,043.92	37,084,612.13	27,585,574.77	17,133,836.62	13,652,513.54	152,199,506.86
			100%	15%	11%	7%	6%
							61%

### Reasons for the reduction in debt:

- Handing over of debtors to the new Debt Collection Panel of Attorneys
- There is an ongoing strategy to have debtors' statements e-mailed and completion of debit order forms.
- Arrear debtors who utilize prepaid electricity are partially blocked from buying electricity.
- Reports on recovery of arrear debtors through disconnection and meter inspections are interrogated at the Energy Loss Task Team meetings in order to address any challenges experienced and expedite debt recovery.

- Vigorous disconnection of electricity and meter inspections of electricity has commenced in August 2020 by a newly appointed Service Provider.

### Sundry Debtors

Sundry Debtors amounts to R 36 969 833 with the majority in the 120 days and over category. In comparison with the sundry debt balance as at June 2020 the debt reflects a R 775 864k increase.

#### SUNDRY DEBTORS AGE ANALYSIS REPORT

30 JUNE 2021

By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	8,768,631.67	-	102,635.65	99,677.84	97,676.75	8,468,641.43
Electricity	114,088.81	-	1,129.54	1,115.15	13,360.49	98,483.63
Other	28,087,113.01	-	324,714.01	256,384.45	45,733.96	27,460,280.59
	<b>36,969,833.49</b>	<b>-</b>	<b>428,479.20</b>	<b>357,177.44</b>	<b>156,771.20</b>	<b>36,027,405.65</b>

By Customer Group	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
SD Business Debtors	1,127,755.34	-	269,884.46	24,332.52	11,015.71	822,522.65
SD Govt Debtors	6,323,334.36	-	47,355.38	40,142.10	51,889.76	6,183,947.12
SD Household Debtors	8,669,842.21	-	99,677.60	93,106.17	91,597.10	8,385,461.34
SD Other Debtors	20,848,901.58	-	11,561.76	199,596.65	2,268.63	20,635,474.54
	<b>36,969,833.49</b>	<b>-</b>	<b>428,479.20</b>	<b>357,177.44</b>	<b>156,771.20</b>	<b>36,027,405.65</b>

SUNDRY DEBTORS AGE ANALYSIS REPORT						
30-Jun-20						
By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	8,048,443.10	-	93,036.04	98,935.26	100,312.90	7,756,158.90
Electricity	270,434.85	-	10,097.34	2,789.43	2,753.95	254,794.13
Other	27,875,091.21	-	203,080.11	94,406.68	76,902.45	27,500,701.97
	<b>36,193,969.16</b>	<b>-</b>	<b>306,213.49</b>	<b>196,131.37</b>	<b>179,969.30</b>	<b>35,511,655.00</b>

There is currently non-alignment between the financial system and the manual ageing of consumer and sundry debtors. The system reflects R 305, 699m as outstanding debtors while information reported manually is R 267, 057m showing a variance of R 38, 642m.



## 2.2 CREDITORS ANALYSIS

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

KENYAN GOVERNMENT - Supporting Table 3.4 Monthly Budget Statement - Age Creditors - and Debt										
Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
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	643	-	6	1	-	-	-	6	656
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5,570	53	92	19	-	210	15	34	5,993
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,214	53	97	20	-	210	15	40	6,649

The above table represents the creditor's age analysis as at 30<sup>th</sup> June 2021.

As at end of the Fourth quarter there were R 6, 649m outstanding payments reflecting on the financial system. There is non-alignment between the trial balance and the creditors ageing report. The creditors on the trial balance under the current liabilities are inclusive of various liabilities which includes accruals, the system does not age these under current creditors.

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



## **2.3 INVESTMENT PORTFOLIO ANALYSIS**

KwaDukuza - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M12 June

Investment 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												
As at 30 June 2022, the municipality had R40,965m investments portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.															
	Municipality		DAILY	LIQUIDITY PLUS			3.60%			Daily	67,573	187			67,759
	ABSBank		DAILY	MONEY MKT			3.25%			Daily	3,040	8			3,048
	ABSBank (3433)		DAILY	MONEY MKT			3.30%			Daily	12,822	33			12,855
	ABSBank (6707)		Daily	MONEY MKT			2.15%			Daily	657	1			658
	INVEST ELECTRICITY RESERVE		Daily	MONEY MKT			2.15%			Daily	328	0			328
	INVEST ELECTRICITY ACCOUNT		Daily	MONEY MKT			2.15%			Daily	17,383	27			17,420
	FNB		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	4,047	10			4,057
	ABS HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	276	1			276
	ABS GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	789	2			801
	ABS SHAYAMVOYA		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	240	1			240
	ABS LUBU VILLAGE		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	887	2			889
	ABS STEVE BIKO		MONTHLY	LIQUIDITY PLUS			3.20%			Daily	-	-			-
	INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	9,763	27			9,790
	Nedbank Treasury (66		32 DAY NOTICE	NOTICE CALL ACCOUNT			3.25%			32 DAYS	6,252	16			6,267
	Nedbank Treasury (66		12 MTH	FIXED			3.25%			365 DAYS	113,949	328			113,977
	ABSBank (3911)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	2,582	6			2,588
	ABSBank		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	6,028	15			6,043
	ABS BALUTO JUNCTION		MONTHLY	LIQUIDITY PLUS			3.25%			Daily	13,966	36			14,002
	ABS DEVELOPERS CONTRA		MONTHLY	LIQUIDITY PLUS			3.30%			Daily	119,589	555	(155,000)	133,954	99,108
	ABS (4472)		MONTHLY	LIQUIDITY PLUS			3.75%			Daily	-	-			-
	Standard Bank Boxers Cash Carry		12 MTH	FIXED			5.15%			365 DAYS	25,076	0			25,076
	Nedbank Treasury Dev Con (42)		12 MTH	FIXED			5.10%			365 DAYS	26,734	-			26,734
	Nedbank Treasury BDM Seller		6 MONTHS	FIXED			5.10%			180 DAYS	14,540	-			14,540
	Standard Bank Balilo Junction		12 mth	FIXED			5.38%			365 DAYS	-	-			-
	Standard Bank Dev Contribution 25m		12 mth	FIXED			8.08%			365 DAYS	27,039	-			27,039
	ABS Developers Contribution		12 mth	FIXED			6.51%			365 DAYS	48,816	166			48,981
	Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,120	143			41,263
	Investec Eskom Investment Account/Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,637	141			41,778
	Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			4.00%			32 DAYS	23,000	464			23,464
	Standard Bank Salary Clearing Account		6 MONTHS	FIXED			4.07%			180 DAYS	32,000	-			32,000
	Nedbank Treasury Boxers Cash Carry		12 mth	FIXED			4.93%			365 DAYS	-	-			-
	ABS Developers Contribution										-	-			-
	Entities sub-total										559,831	2,170	(155,000)	133,954	640,955
	TOTAL INVESTMENTS AND INTEREST	2													

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.

- With the capital expenditure being lower than projected, the Investments held at year end was higher than initially anticipated.
- R 101, 080m in the table above relates to investments that are over 3 months.



## **2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE**

## KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	205,314	238,495	-	227,792	227,792	-		238,495
Local Government Equitable Share			185,879	219,085		219,085	219,085	-		219,085
Municipal Systems Improvement			-	-				-		-
Finance Management			1,800	1,800		1,800	1,800	-		1,800
EPWP Incentive			1,465	1,465		1,465	1,465	-		1,465
MIG Funded PMU Costs			1,900	1,875		1,875	1,875	-		1,875
MIG Transfer To Ilembe	3		-	-				-		-
Disaster Management Grant			-	-				-		-
Neighbourhood Development Partnership			14,270	14,270		3,568	3,568	-		14,270
Provincial Government:		-	14,180	12,064	3,908	10,227	12,064	(1,837)	-15.2%	12,064
Provincialisation of Libraries			5,427	5,427		5,427	5,427	-		5,427
Museum Subsidy			214	214		214	214	-		214
Community Library Service Grant			678	678		678	678	-		678
Housing Accreditation	4		3,140	3,024	1,187	1,187	3,024	(1,837)	-60.7%	3,024
Title Deeds Restoration			4,721	2,721	2,721	2,721	2,721	-		2,721
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	-	219,494	250,559	3,908	238,020	239,856	(1,837)	-0.8%	250,559
Capital Transfers and Grants										
National Government:		-	76,634	75,029	-	59,139	59,139	-		75,029
Municipal Infrastructure Grant (MIG)			49,447	48,842		48,842	48,842	-		48,842
Neighbourhood Development Partnership			21,187	21,187		5,297	5,297			21,187
Electricity Demand Side Management Grant			-	-						-
Integrated National Electrification Programme			6,000	5,000		5,000	5,000			5,000
Provincial Government:		-	5,116	5,116	-	5,000	5,116	(116)	-2.3%	5,116
Housing Accreditation			116	116			116	(116)	-100.0%	116
Museum Subsidy			5,000	5,000		5,000	5,000			5,000
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Capital Transfers and Grants	5	-	81,750	80,145	-	64,139	64,255	(116)	-0.2%	80,145
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	301,244	330,704	3,908	302,158	304,111	(1,953)	-0.6%	330,704

Table SC6 reflects that the municipality anticipated receiving R 330, 704mil as income during in the 2020/21 financial year. To date the municipality has received R 302, 158mil as at the end of June 2021.

At the end of the financial year, the Municipality was yet to receive the full allocation for the Housing Accreditation Grant. R1, 187m of the R 3, 140m allocation has been received. In terms of the NDPG operational and capital grants, only R 8, 864m of the R35 457m allocation had been received. The conditions of transfer were being reviewed during the 2020/21 financial year, and a reimbursing nature of transfer was to be considered for the grant. The R14,2m NDPG operational allocation for the Ease of Doing Business Project is currently at Tender Evaluation Stage in the new financial year.

Table SC 7(1) below, reflects the grant expenditure as at the end of June 2021. The Municipality has spent 88% of the Operational, Capital and Public Contribution grant allocations.

- No expenditure reflected on the NDPG operational or Capital grant allocations with NDPG grant receipts of R8, 864m.
- R 59, 716k unspent Disaster Management Grant
- R 16,678k unspent Community Library Services Grant
- R 6, 419, 724m unspent Museum Subsidy Grant
- R 428 294k unspent IFA Public Contribution

Council to note that various accrual payments are still being processed in the 13<sup>th</sup> period of the 2020/21 financial year which may result in further expenditure on grants. To date R4 460 Accreditation payment was made in the 13<sup>th</sup> period of the financial year.

## KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	206,208	239,389	967	225,059	228,686	(3,627)	-1.6%	239,389
Local Government Equitable Share			185,879	219,085		219,085	219,085	-		219,085
Municipal Systems Improvement			-					-		
Finance Management			1,800	1,800	924	1,800	1,800	-		1,800
EPWP Incentive			1,465	1,465		1,465	1,465	(0)	0.0%	1,465
MIG Funded PMU Costs			1,900	1,875		1,875	1,875	-		1,875
Disaster Management Grant			894	894	43	834	894	(60)	-6.7%	894
Neighbourhood Development Partnership			14,270	14,270			3,568	(3,568)	-100.0%	14,270
Provincial Government:		-	14,180	12,249	430	10,574	12,249	(1,674)	-13.7%	12,249
Provincialisation of Libraries			5,427	5,427		5,427	5,427	-		5,427
Museum Subsidy			214	214		214	214	-		214
Community Library Service Grant			678	862	105	846	862	(17)	-1.9%	862
Housing Accreditation			3,140	3,024	325	4,088	3,024	1,063	35.2%	3,024
Title Deeds Restoration			4,721	2,721			2,721	(2,721)	-100.0%	2,721
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	561	124	178	561	(383)	-68.3%	561
IFA GRANT-Sports Facility				561	124	178	561	(383)	-68.3%	561
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	220,388	252,199	1,521	235,812	241,496	(5,685)	-2.4%	252,199
Capital expenditure of Transfers and Grants										
National Government:		-	76,634	75,029	6,012	53,842	59,139	(5,297)	-9.0%	75,029
Municipal Infrastructure Grant (MIG)			49,447	48,842	6,012	48,842	48,842	0	0.0%	48,842
Neighbourhood Development Partnership			21,187	21,187			5,297	(5,297)	-100.0%	21,187
Electricity Demand Side MangementFrant			-					-		
Intgrated National Electrification Programme			6,000	5,000		5,000	5,000	-		5,000
Provincial Government:		-	15,316	9,600	17	3,064	9,600	(6,536)	-68.1%	9,600
Housing Accreditation			116	116			116	(116)	-100.0%	116
Museum Subsidy			7,200	7,102	17	682	7,102	(6,420)	-90.4%	7,102
Small Town Rehabilitation Grant				2,382		2,382	2,382	-		2,382
Department of Trade & Industry			8,000	-				-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	13,568	11,167	616	12,156	11,167	990	8.9%	11,167
Ballito Junction Road			6,000	-				-		
IFA Public Contribution				2,463	616	2,418	2,463	(45)	-1.8%	2,463
KwaDukuza Mall Private Developer			7,568	8,703		9,738	8,703	1,035	11.9%	8,703
Total capital expenditure of Transfers and Grants		-	105,518	95,795	6,645	69,063	79,905	(10,843)	-13.6%	95,795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	325,906	347,994	8,166	304,874	321,402	(16,527)	-5.1%	347,994



## **2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS**

## KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			17,363	17,158	1,298	15,575	17,158	(1,583)	-9%	17,158
Pension and UIF Contributions				-			-	-		-
Medical Aid Contributions				-			-	-		-
Motor Vehicle Allowance			5,481	5,417	433	4,973	5,417	(443)	-8%	5,417
Cellphone Allowance			2,514	2,485	194	2,300	2,485	(185)	-7%	2,485
Housing Allowances								-		-
Other benefits and allowances								-		-
<b>Sub Total - Councillors</b>		-	25,358	25,060	1,924	22,848	25,060	(2,212)	-9%	25,060
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages			10,948	10,493	774	9,863	10,493	(630)	-6%	10,493
Pension and UIF Contributions			1,409	1,607	114	1,371	1,607	(236)	-15%	1,607
Medical Aid Contributions				-			-	-		-
Overtime				-			-	-		-
Performance Bonus			1,100	1,100		-	1,100	(1,100)	-100%	1,100
Motor Vehicle Allowance			1,534	1,534	119	1,461	1,534	(74)	-5%	1,534
Cellphone Allowance			133	133	10	124	133	(10)	-7%	133
Housing Allowances				-	(1)	-	-	-		-
Other benefits and allowances			19	1	0	1	1	(0)	-24%	1
Payments in lieu of leave								-		-
Long service awards								-		-
Post-retirement benefit obligations	2							-		-
<b>Sub Total - Senior Managers of Municipality</b>		-	15,144	14,869	1,017	12,819	14,869	(2,049)	-14%	14,869
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			252,874	247,292	19,600	234,260	247,292	(13,032)	-5%	247,292
Pension and UIF Contributions			49,686	49,719	3,796	45,625	49,719	(4,095)	-8%	49,719
Medical Aid Contributions			23,213	23,543	1,890	22,272	23,543	(1,271)	-5%	23,543
Overtime			50,540	50,252	3,864	48,663	50,252	(1,589)	-3%	50,252
Performance Bonus			22,469	22,475	1,850	18,968	22,475	(3,507)	-16%	22,475
Motor Vehicle Allowance			17,699	17,449	1,175	13,963	17,449	(3,486)	-20%	17,449
Cellphone Allowance			1,324	1,367	94	1,068	1,367	(299)	-22%	1,367
Housing Allowances			1,037	1,147	90	1,066	1,147	(81)	-7%	1,147
Other benefits and allowances			15,460	14,690	1,234	13,916	14,690	(774)	-5%	14,690
Payments in lieu of leave			9,921	9,972	461	7,598	9,972	(2,375)	-24%	9,972
Long service awards			12,000	11,300	-	-	11,300	(11,300)	-100%	11,300
Post-retirement benefit obligations	2		3,626	3,626	268	3,264	3,626	(362)	-10%	3,626
<b>Sub Total - Other Municipal Staff</b>		-	459,849	452,831	34,322	410,661	452,831	(42,171)	-9%	452,831
<b>Total Parent Municipality</b>		-	500,350	492,759	37,263	446,328	492,759	(46,432)	-9%	492,759



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

## KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	<u>Revenue By Source</u>		
	Service charges - electricity revenue	(84,185)	The billing for June will go through on the 7th of July hence the variance.
	Interest earned - external investments	(10,058)	The interest accrual journals is normally done in the 1st week of the new month.
	Transfers and subsidies	(16,380)	The full allocations for the Housing Accreditation and NDPG have not been received as at the end of 30th June 2021.
2	<u>Expenditure By Type</u>		
	Employee related costs	(44,220)	Due to the timing of filling of posts and payments for service related benefits that will be processed when the AFS has been finalised.
	Debt impairment	(148,496)	Journals are done at year end
			The variance is a result of seasonal fluctuations in Electricity usage, plus the payment for June will go through in the 13th period for the
	Bulk purchases	(85,217)	month of July 2021.
	Contracted services	(38,330)	Timing of payments.
3	<u>Capital Expenditure</u>		
	Governance and administration	(22,143)	The variances will be discussed in detail in the S 52(d) report for the Fourth Quarter Budget & Performance Assessment
	Community and public safety	(17,732)	
	Economic and environmental services	(10,709)	
	Trading services	(40,643)	
4	<u>Financial Position</u>		
	Total Assets	3,603,079	The Municipality has PPE of R 2,2b and Cash & Cash Equivalents of R971m.
	Total current liabilities	381,895	The Municipality reflects R 308m for Trade & Other Payables
	Total non current liabilities	234,281	Borrowings of R 201m reflected
	Total Equity	2,986,904	R 27m reserves and R 2,9b Accumulated Surplus
5	<u>Cash Flow</u>		
	Cash flow from Operating Activities	335,522	Cash Receipts of R1, 987b and Payments of R 1,652b
	Cash flow from Investing Activities	(146,917)	Capital Asset Payment
	Cash flow from Financing Activities	(4,960)	Result of increase in consumer deposits as well as repayment of loan.
	Cash Equivalents at year end	971,160	The Municipality reflected R870m Cash and R101m Investments for the month of June



## **2.7 CAPITAL PROGRAMME PERFORMANCE**

## KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2019/20	Budget Year 2020/21							
	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		13,591	2,326	2,326	2,326	2,326	-		1%
August		18,550	21,873	21,873	24,199	24,199	(0)	0.0%	8%
September		42,975	9,895	9,895	34,094	34,094	(0)	0.0%	12%
October		30,076	6,086	6,086	40,180	40,180	(0)	0.0%	14%
November		28,197	8,983	8,983	49,163	49,163	(0)	0.0%	17%
December		28,788	10,524	10,524	59,687	59,687	(0)	0.0%	20%
January		31,119	2,949	2,949	62,636	62,636	(0)	0.0%	21%
February		27,659	10,817	9,535	72,170	73,453	1,282	1.7%	24%
March		26,021	26,079	14,588	86,758	99,532	12,774	12.8%	29%
April		20,134	26,638	23,465	110,224	126,169	15,946	12.6%	0
May		17,110	42,167	13,751	123,975	168,336	44,361	26.4%	0
June		11,163	66,931	20,069	144,044	235,267	91,223	38.8%	0
Total Capital expenditure	-	295,382	235,267	144,044					



## 2.8 OTHER SUPPORTING DOCUMENTATION



**2.8.1. SC1 to SC13 SUPPORTING  
C SCHEDULES**

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Service charges - electricity revenue Interest earned - external investments Transfers and subsidies	(84,185) (10,058) (16,380)	The billing for June will go through on the 7th of July hence the variance. The interest accrual journals is normally done in the 1st week of the new month. The full allocations for the Housing Accreditation and NDIPG have not been received as at the end of 30th June 2021.	
2	<b>Expenditure By Type</b> Employee related costs Debt impairment Bulk purchases Contracted services	(44,220) (148,496) (85,217) (38,330)	Due to the timing of filling of posts and payments for service related benefits that will be processed when the AFS has been finalised. Journals are done at year end The variance is a result of seasonal fluctuations in Electricity usage, plus the payment for June will go through in the 13th period for the month of July 2021. Timing of payments.	
3	<b>Capital Expenditure</b> Governance and administration Community and public safety Economic and environmental services Trading services	(22,143) (17,732) (10,709) (40,643)	The variances will be discussed in detail in the S 52(d) report for the Fourth Quarter Budget & Performance Assessment.	
4	<b>Financial Position</b> Total Assets Total current liabilities Total non current liabilities Total Equity	3,603,079 381,895 234,281 2,986,904	The Municipality has PPE of R 2,2b and Cash & Cash Equivalents of R971m. The Municipality reflects R 308m for Trade & Other Payables Borrowings of R 201m reflected R 27m reserves and R 2,9b Accumulated Surplus	
5	<b>Cash Flow</b> Cash flow from Operating Activities Cash flow from Investing Activities Cash flow from Financing Activities Cash Equivalents at year end	335,522 (146,917) (4,960) 971,160	Cash Receipts of R1,987b and Payments of R 1,652b Capital Asset Payment Result of increase in consumer deposits as well as repayment of loan. The Municipality reflected R870m Cash and R101m Investments for the month of June	

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	6.6%	6.1%	1.3%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	14.2%	6.4%	0.0%	6.4%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	24.9%	30.1%	17.1%	30.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	764.3%	798.4%	744.2%	798.4%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	198.9%	189.3%	303.0%	189.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	114.6%	140.4%	254.3%	140.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	25.6%	17.3%	10.0%	17.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	25.3%	25.0%	24.1%	25.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	6.7%	6.2%	1.1%	2.5%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M12 June

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200												
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,950	6,501	3,743	2,465	2,276	1,640	4,595	13,568	50,736	24,542		
Receivables from Non-exchange Transactions - Property Rates	1400	21,453	9,470	7,092	6,002	6,581	5,079	21,352	79,444	156,473	118,458		
Receivables from Exchange Transactions - Waste Water Management	1500												
Receivables from Exchange Transactions - Waste Water Management	1600	8,038	1,211	926	842	740	738	2,648	10,824	25,768	15,592		
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	25	23	22	22	22	1,933	73	2,151	2,073		
Interest on Arrear Debtor Accounts	1810	457	401	380	352	334	290	10,202	6,978	19,394	18,155		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	1,282	449	193	294	189	142	24,819	13,808	41,177	39,253		
<b>Total By Income Source</b>	<b>2000</b>	<b>57,212</b>	<b>18,058</b>	<b>12,357</b>	<b>9,977</b>	<b>10,141</b>	<b>7,911</b>	<b>65,549</b>	<b>124,494</b>	<b>305,699</b>	<b>218,073</b>		
<b>2019/20 - Totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,685	250	163	123	37	32	612	1,661	4,563	2,464		
Commercial	2300	10,270	2,741	1,552	1,032	947	556	29,068	5,218	51,373	36,810		
Households	2400	45,256	15,066	10,642	8,823	9,158	7,323	35,879	117,616	245,763	178,799		
Other	2500												
<b>Total By Customer Group</b>	<b>2600</b>	<b>57,212</b>	<b>18,058</b>	<b>12,357</b>	<b>9,977</b>	<b>10,141</b>	<b>7,911</b>	<b>65,549</b>	<b>124,494</b>	<b>305,699</b>	<b>218,073</b>		

KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

KZN292 Kwadukuzi - Supporting Table 3C4 minority Budget statement - aged creditors in R thousands													
Description	NT Code	Budget Year 2020/21										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	643	-	6	1	-	-	-	-	6	656	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	5,570	53	92	19	-	210	15	34	5,993	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6,214	53	97	20	-	210	15	40	6,649	-	-	

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M12 June

R thousands	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												
	Municipality															
	ABSA Bank		DAILY		LIQUIDITY PLUS			3.80%			Daily	67,573	187			67,759
	ABSA Bank (3433)		DAILY		MONEY MKT			3.25%			Daily	3,040	8			3,048
	ABSA Bank (5707)		DAILY		MONEY MKT			3.30%			Daily	12,822	33			12,855
	INVEST ELECTRICITY RESERVE		Daily		MONEY MKT			2.15%			Daily	657	1			658
	INVEST ELECTRICITY ACCOUNT		Daily		MONEY MKT			2.15%			Daily	328	0			328
	FNB		Daily		MONEY MKT			2.15%			Daily	17,393	27			17,420
	ABSA HOUSING PROJECT		MONTHLY		LIQUIDITY PLUS			3.25%			Daily	4,047	10			4,057
	ABSA GROUTVILLE PRIORITY		MONTHLY		LIQUIDITY PLUS			3.20%			Daily	276	1			276
	ABSA SHAYAMOYA		MONTHLY		LIQUIDITY PLUS			3.20%			Daily	799	2			801
	ABSA DUBE VILLAGE		MONTHLY		LIQUIDITY PLUS			3.20%			Daily	240	1			240
	ABSA STEVE BIKO		MONTHLY		LIQUIDITY PLUS			3.20%			Daily	887	2			889
	INVESTEC		12 MONTHS		FIXED			7.34%			365 DAYS	-				-
	Nedbank Treasury 166		32 DAY NOTICE		NOTICE CALL ACCOUNT			3.25%			32 DAYS	9,763	27			9,790
	ABSA (5911)		12 MTH		FIXED			3.25%			365 DAYS	6,252	16			6,267
	ABSA		MONTHLY		LIQUIDITY PLUS			3.75%			Daily	113,649	328			113,977
	ABSA		MONTHLY		LIQUIDITY PLUS			3.25%			Daily	2,562	6			2,568
	ABSA (BALLITO JUNCTION)		MONTHLY		LIQUIDITY PLUS			3.25%			Daily	6,028	15			6,043
	ABSA (DEVELOPERS CONTR)		MONTHLY		LIQUIDITY PLUS			3.30%			Daily	13,966	36			14,002
	ABSA (4472)		MONTHLY		LIQUIDITY PLUS			3.75%			Daily	119,569	555	(155,000)	133,964	99,108
	Standard Bank Boxers Cash n Carry		12 MTH		FIXED			5.15%			365 DAYS	-				-
	Nedbank Treasury Dev Cont (162)		12 MTH		FIXED			5.10%			365 DAYS	25,076	0			25,076
	Nedbank Treasury BBM Settlement		6 MONTHS		FIXED			5.38%			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	27,039	-			27,039
	Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE		NOTICE CALL ACCOUNT			4.00%			32 DAYS	48,816	166			48,981
	Investec Eskom Investment Account Deposits		32 DAY NOTICE		NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,120	143			41,263
	Standard Bank Salary Clearing Account		32 DAY NOTICE		NOTICE CALL ACCOUNT			4.00%			32 DAYS	41,637	141			41,778
	Nedbank Treasury Boxers Cash n Carry		6 MONTHS		FIXED			4.07%			180 DAYS	23,000	464			23,464
	ABSA developers Contribution 3		12 mth		FIXED			4.53%			365 DAYS	32,000				32,000
	Entities															
	Entities sub-total											-				-
	TOTAL INVESTMENTS AND INTEREST	2										659,831	2,170	(155,000)	133,964	640,965

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
RECEIPTS:		1,2									
Operating Transfers and Grants											
National Government:		3	--	205,314	238,495	--	227,792	227,792	--		238,495
Local Government Equitable Share				185,879	219,085		219,085	219,085	--		219,085
Municipal Systems Improvement				--	--				--		--
Finance Management				1,800	1,800		1,800	1,800	--		1,800
EPWP Incentive				1,465	1,465		1,465	1,465	--		1,465
MIG Funded PMU Costs				1,900	1,875		1,875	1,875	--		1,875
MIG Transfer To Ilembe				--	--				--		--
Disaster Management Grant				--	--				--		--
Neighbourhood Development Partnership				14,270	14,270		3,568	3,568	--		14,270
Provincial Government:				--	14,180	12,064	3,908	10,227	12,064	(1,837)	-15.2%
Provincialisation of Libraries		4		5,427	5,427		5,427	5,427	--		5,427
Museum Subsidy				214	214		214	214	--		214
Community Library Service Grant				678	678		678	678	--		678
Housing Accreditation				3,140	3,024	1,187	1,187	3,024	(1,837)	-60.7%	3,024
Title Deeds Restoration				4,721	2,721	2,721	2,721	2,721	--		2,721
District Municipality:				--	--	--	--	--	--		--
[insert description]											
Other grant providers:			--	--	--	--	--	--		--	
[insert description]											
Total Operating Transfers and Grants		5	--	219,494	250,559	3,908	238,020	239,856	(1,837)	-0.8%	250,559
Capital Transfers and Grants											
National Government:			--	76,634	75,029	--	59,139	59,139	--		75,029
Municipal Infrastructure Grant (MIG)				49,447	48,842		48,842	48,842	--		48,842
Neighbourhood Development Partnership				21,187	21,187		5,297	5,297	--		21,187
Electricity Demand Side Mangement Grant				--	--				--		--
Integrated National Electrification Programme				6,000	5,000		5,000	5,000	--		5,000
Provincial Government:			--	5,116	5,116	--	5,000	5,116	(116)	-2.3%	5,116
Housing Accreditation				116	116			116	(116)	-100.0%	116
Museum Subsidy				5,000	5,000		5,000	5,000	--		5,000
District Municipality:			--	--	--	--	--	--	--		--
[insert description]											
Other grant providers:			--	--	--	--	--	--	--		--
[insert description]											
Total Capital Transfers and Grants		5	--	81,750	80,145	--	64,139	64,255	(116)	-0.2%	80,145
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	--	301,244	330,704	3,908	302,158	304,111	(1,953)	-0.6%	330,704

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

		2019/20		Budget Year 2020/21						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	206,208	239,389	967	225,059	228,686	(3,627)	-1.6%	239,389
Local Government Equitable Share			185,879	219,085		219,085	219,085	-		219,085
Municipal Systems Improvement			-					-		
Finance Management			1,800	1,800	924	1,800	1,800	-		1,800
EPWP Incentive			1,465	1,465		1,465	1,465	(0)	0.0%	1,465
MIG Funded PMU Costs			1,900	1,875		1,875	1,875	-		1,875
Disaster Management Grant			894	894	43	834	894	(60)	-6.7%	894
Neighbourhood Development Partnership			14,270	14,270			3,568	(3,568)	-100.0%	14,270
Provincial Government:		-	14,180	12,249	430	10,574	12,249	(1,674)	-13.7%	12,249
Provincialisation of Libraries			5,427	5,427		5,427	5,427	-		5,427
Museum Subsidy			214	214		214	214	-		214
Community Library Service Grant			678	862	105	846	862	(17)	-1.9%	862
Housing Accreditation			3,140	3,024	325	4,088	3,024	1,063	35.2%	3,024
Title Deeds Restoration			4,721	2,721			2,721	(2,721)	-100.0%	2,721
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	561	124	178	561	(383)	-68.3%	561
IFA GRANT-Sports Facility				561	124	178	561	(383)	-68.3%	561
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		-	220,388	252,199	1,521	235,812	241,496	(5,685)	-2.4%	252,199
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	76,634	75,029	6,012	53,842	59,139	(5,297)	-9.0%	75,029
Municipal Infrastructure Grant (MIG)			49,447	48,842	6,012	48,842	48,842	0	0.0%	48,842
Neighbourhood Development Partnership			21,187	21,187			5,297	(5,297)	-100.0%	21,187
Electricity Demand Side Mangement Grant			-					-		
Integrated National Electrification Programme			6,000	5,900		5,000	5,000	-		5,000
Provincial Government:		-	15,316	9,600	17	3,064	9,600	(6,536)	-68.1%	9,600
Housing Accreditation			116	116			116	(116)	-100.0%	116
Museum Subsidy			7,200	7,102	17	682	7,102	(6,420)	-90.4%	7,102
Small Town Rehabilitation Grant				2,382		2,382	2,382	-		2,382
Department of Trade & Industry			8,000	-				-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	13,568	11,167	616	12,156	11,167	990	8.9%	11,167
Ballito Junction Road			6,000	-				-		
IFA Public Contribution				2,463	616	2,418	2,463	(45)	-1.8%	2,463
KwaDukuza Mall Private Developer			7,568	8,703		9,738	8,703	1,035	11.9%	8,703
Total capital expenditure of Transfers and Grants		-	105,518	95,795	6,645	69,063	79,905	(10,843)	-13.6%	95,795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	325,906	347,994	8,166	304,874	321,402	(16,527)	-5.1%	347,994

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		894	43	834	60	6.7%
Local Government Equitable Share					-	
Municipal Systems Improvement					-	
Finance Management					-	
EPWP Incentive					-	
MIG Funded PMU Costs					-	
MIG Transfer To Ilembe					-	
Disaster Management Grant		894	43	834	60	6.7%
Provincial Government:		11,934	325	4,272	7,662	64.2%
Provincialisation of Libraries					-	
Community Library Service Grant		184		184	-	
Housing Accreditation		11,750	325	4,088	7,662	65.2%
Title Deeds Restoration					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>12,828</b>	<b>367</b>	<b>5,106</b>	<b>7,722</b>	<b>60.2%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
					-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		4,484	17	3,064	1,420	31.7%
Museum Subsidy		2,102	17	682	1,420	67.6%
Small Town Rehabilitation		2,382		2,382	-	
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>4,484</b>	<b>17</b>	<b>3,064</b>	<b>1,420</b>	<b>31.7%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>17,312</b>	<b>385</b>	<b>8,170</b>	<b>9,142</b>	<b>52.8%</b>

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/20 actual	Year/20 budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages			17,363	17,158	1,298	15,575	17,158	(1,583)	-9%	17,158
Pension and UIF Contributions				-			-	-		-
Medical Aid Contributions				-			-	-		-
Motor Vehicle Allowance			5,481	5,417	433	4,973	5,417	(443)	-8%	5,417
Cellphone Allowance			2,514	2,485	194	2,300	2,485	(185)	-7%	2,485
Housing Allowances								-		-
Other benefits and allowances								-		-
<b>Sub Total - Councillors</b>	4	-	25,358	25,060	1,924	22,848	25,060	(2,212)	-9%	25,060
<b>% increase</b>	3		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			10,948	10,493	774	9,863	10,493	(630)	-6%	10,493
Pension and UIF Contributions			1,409	1,607	114	1,371	1,607	(236)	-15%	1,607
Medical Aid Contributions				-			-	-		-
Overtime				-			-	-		-
Performance Bonus			1,100	1,100			1,100	(1,100)	-100%	1,100
Motor Vehicle Allowance			1,534	1,534	119	1,461	1,534	(74)	-5%	1,534
Cellphone Allowance			133	133	10	124	133	(10)	-7%	133
Housing Allowances				-	(1)	-	-	-		-
Other benefits and allowances			19	1	0	1	1	(0)	-24%	1
Payments in lieu of leave								-		-
Long service awards								-		-
Post-retirement benefit obligations								-		-
<b>Sub Total - Senior Managers of Municipality</b>	2	-	15,144	14,869	1,017	12,819	14,869	(2,049)	-14%	14,869
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			252,874	247,292	19,600	234,260	247,292	(13,032)	-5%	247,292
Pension and UIF Contributions			49,686	49,719	3,796	45,625	49,719	(4,095)	-8%	49,719
Medical Aid Contributions			23,213	23,543	1,890	22,272	23,543	(1,271)	-5%	23,543
Overtime			50,540	50,252	3,864	48,663	50,252	(1,589)	-3%	50,252
Performance Bonus			22,469	22,475	1,850	18,968	22,475	(3,507)	-16%	22,475
Motor Vehicle Allowance			17,699	17,449	1,175	13,963	17,449	(3,486)	-20%	17,449
Cellphone Allowance			1,324	1,367	94	1,068	1,367	(299)	-22%	1,367
Housing Allowances			1,037	1,147	90	1,086	1,147	(81)	-7%	1,147
Other benefits and allowances			15,460	14,690	1,234	13,916	14,690	(774)	-5%	14,690
Payments in lieu of leave			9,921	9,972	461	7,598	9,972	(2,375)	-24%	9,972
Long service awards			12,000	11,300	-	-	11,300	(11,300)	-100%	11,300
Post-retirement benefit obligations			3,626	3,626	268	3,264	3,626	(362)	-10%	3,626
<b>Sub Total - Other Municipal Staff</b>	2	-	459,849	452,831	34,322	410,661	452,831	(42,171)	-9%	452,831
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	500,350	492,759	37,263	446,328	492,759	(46,432)	-9%	492,759
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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								-		-
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages								-		-
Pension and UIF Contributions								-		-
Medical Aid Contributions								-		-
Overtime								-		-
Performance Bonus								-		-
Motor Vehicle Allowance								-		-
Cellphone Allowance								-		-
Housing Allowances								-		-
Other benefits and allowances								-		-
Payments in lieu of leave								-		-
Long service awards								-		-

Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Entities		--	--	--	--	--	--	--	--	--
% Increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		--	--	--	--	--	--	--	--	--
% Increase	4									
Total Municipal Entities		--	--	--	--	--	--	--	--	--
TOTAL SALARY, ALLOWANCES & BENEFITS		--	500,350	492,759	37,263	446,326	492,759	(46,432)	-9%	492,759
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		--	474,992	467,700	35,339	423,480	467,700	(44,220)	-9%	467,700

17/06/2023 Kuznetsov - Supporting Table SC.9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - m12 June													2020/21 Medium Term Revenue & Expenditure Framework					
R thousands	Ref	Description	Budget Year 2020/21												June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget					
1																		
Cash Receipts By Source																		
Property rates			21,255	37,123	41,874	55,645	47,138	48,796	47,017	42,253	51,521	46,048	48,820	3,800	491,290	519,891	541,503	
Service charges - electricity revenue			87,130	85,073	82,736	80,484	79,680	98,557	85,483	77,047	77,953	81,408	87,838	(26,723)	877,675	922,913	988,136	
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse			5,218	5,807	5,959	6,895	6,481	6,504	6,688	5,723	6,933	6,436	6,918	(10,714)	58,827	62,356	66,098	
Rental of facilities and equipment			184	294	145	358	272	327	268	524	443	303	261	1,601	4,979	4,602	4,989	
Interest earned - external investments			40	3,172	1,527	1,304	1,402	1,334	1,713	4,482	1,254	1,702	1,759	14,155	33,845	43,825	47,928	
Interest earned - outstanding debtors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			30	34	43	95	211	43	126	39	93	136	253	2,707	3,810	3,810	3,811	
Licences and permits			-	27	24	9	45	14	25	12	12	3	36	360	568	349	361	
Agency services			1,134	765	1,400	565	537	2,341	309	995	842	922	907	3,941	14,657	15,536	15,069	
Transfers and Subsidies - Operational			85,553	2,167	6,105	-	875	88,970	2	439	46,470	-	-	19,979	250,559	231,846	241,010	
Other revenue			932	1,357	3,090	2,609	4,667	4,828	2,302	1,067	3,582	1,699	2,455	210,003	238,591	244,139	244,803	
Cash Receipts by Source			201,475	135,819	122,902	147,964	141,308	252,713	143,913	132,581	189,112	138,658	149,246	219,109	1,974,800	2,049,268	2,133,708	
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			7,100	1,500	10,000	-	8,500	20,000	-	-	11,717	-	-	21,328	80,145	69,263	69,263	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														-				
Proceeds on Disposal of Fixed and Intangible Assets														-				
Short term loans														-				
Borrowing long term/refinancing														-				
Increase (decrease) in consumer deposits														-				
Decrease (increase) in non-current receivables			27	(55)	75	(38)	165	(80)	243	350	46		154	15,000	15,000	80,000	42,000	
Decrease (increase) in non-current investments														(124)	1,536	1,536	1,536	
Total Cash Receipts by Source			208,602	137,264	132,977	147,926	149,973	272,633	144,155	132,930	200,875	139,433	149,400	255,313	2,071,481	2,200,068	2,245,352	
Cash Payments by Type																		
Employee related costs			29,037	34,586	34,340	33,778	38,675	39,553	38,719	34,160	33,777	36,169	35,347	81,875	470,016	509,395	545,311	
Remuneration of councillors			2,164	1,898	1,634	1,910	1,971	1,951	1,924	1,844	1,843	1,855	1,927	4,136	25,060	28,566	31,137	
Interest paid			-	-	551	-	-	9,741	-	-	350	-	-	10,360	21,002	36,330	38,265	
Bulk purchases - Electricity			4	91,426	79,775	55,065	56,593	55,778	61,688	57,543	45,758	59,548	55,376	141,299	761,854	817,928	842,501	
Bulk purchases - Water & Sewer			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other municipalities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Grants and subsidies paid - other	23	184	449	219	527	495	326	245	587	205	103	2,613	5,974	6,294	7,244
General expenses	1,770	13,772	17,515	22,705	29,153	34,187	19,543	59,733	28,417	22,829	13,131	1,160	263,914	241,581	244,885
Cash Payments by Type	32,998	141,867	134,284	114,877	126,918	141,706	122,199	153,526	110,733	120,606	106,883	241,443	1,547,820	1,640,094	1,709,343
Other Cash Flows/Payments by Type															
Capital assets	1,825	22,380	10,730	6,431	9,336	11,390	2,552	8,699	16,594	25,749	14,003	86,972	216,660	270,198	220,801
Repayment of borrowing	-	-	1,042	-	-	4,164	-	-	1,391	-	-	5,215	11,812	12,696	15,236
Other Cash Flows/Payments	8,176	15,486	12,280	4,375	5,921	(3,430)	2,469	103,208	3,433	18,446	27,199	(55,814)	141,749	155,015	162,662
Total Cash Payments by Type	42,999	179,733	158,316	125,483	142,176	153,830	127,221	265,432	132,151	164,801	148,084	277,816	1,918,042	2,078,004	2,108,042
NET INCREASE/(DECREASE) IN CASH HELD	165,603	(42,469)	(25,339)	22,443	7,797	118,803	16,935	(132,502)	68,724	(25,368)	1,316	(22,503)	153,439	122,064	137,310
Cash/cash equivalents at the month/year beginning:	787,516	963,119	910,650	885,311	907,763	915,551	1,034,353	1,051,288	918,787	987,511	962,142	963,458	787,516	940,955	1,063,020
Cash/cash equivalents at the month/year end:	953,119	910,650	885,311	907,753	915,551	1,034,353	1,051,288	918,787	987,511	962,142	963,458	940,955	940,955	1,063,020	1,200,330

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

[illegible]

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June		Budget Year 2020/21
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[illegible]

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June										
R thousands	Month	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
		Audited Outcome								
<u>Monthly expenditure performance trend</u>										
July			13,591	2,326	2,326	2,326	2,326	-	-	1%
August			18,550	21,873	21,873	24,199	24,199	(0)	0.0%	8%
September			42,975	9,895	9,895	34,094	34,094	(0)	0.0%	12%
October			30,076	6,086	6,086	40,180	40,180	(0)	0.0%	14%
November			28,197	8,983	8,983	49,163	49,163	(0)	0.0%	17%
December			28,788	10,524	10,524	59,687	59,687	(0)	0.0%	20%
January			31,119	2,949	2,949	62,636	62,636	(0)	0.0%	21%
February			27,659	10,817	9,535	72,170	73,453	1,282	1.7%	24%
March			26,021	26,079	14,588	86,758	99,532	12,774	12.8%	29%
April			20,134	26,638	23,465	110,224	126,169	15,946	12.6%	0
May			17,110	42,167	13,751	123,975	168,336	44,361	26.4%	0
June			11,163	66,931	20,069	144,044	235,267	91,223	38.8%	0
Total Capital expenditure		-	295,382	235,267	144,044					

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	120,236	72,977	7,889	58,650	72,977	14,327	19.6%	72,977
Roads Infrastructure		-	48,041	36,951	4,990	33,800	36,951	3,151	8.5%	36,951
Roads			39,647	28,942	4,403	25,957	28,942	2,985	10.3%	28,942
Road Structures			2,004	1,620	225	1,472	1,620	148	9.1%	1,620
Road Furniture			6,389	6,389	362	6,371	6,389	18	0.3%	6,389
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	68,896	36,026	2,900	24,850	36,026	11,176	31.0%	36,026
Power Plants										
HV Substations			47,000	15,000	2,747	4,869	15,000	10,131	67.5%	15,000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			16,678	16,678	152	15,633	16,678	1,045	6.3%	16,678
LV Networks			5,217	4,348		4,348	4,348	0	0.0%	4,348
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	2,200	-	-	-	-	-		-
Landfill Sites										
Waste Transfer Stations			2,200	-		-	-	-		-
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	1,100	-	-	-	-	-		-
Data Centres			1,100	-						
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	43,503	31,362	1,824	16,029	31,362	15,333	48.9%	31,362

Community Facilities	-	33,228	22,520	1,457	13,184	22,520	9,336	41.5%	22,520
Halls		4,460	6,391	888	6,121	6,391	270	4.2%	6,391
Centres		-	-	-	-	-	-	-	-
Crèches		3,300	1,955	443	1,910	1,955	45	2.3%	1,955
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		10,000	7,102	-	593	7,102	6,509	91.6%	7,102
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		7,660	2,294	87	2,029	2,294	265	11.5%	2,294
Police		-	-	-	-	-	-	-	-
Purli		-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Ablution Facilities		900	870	-	773	870	97	11.1%	870
Markets		-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		6,908	3,908	40	1,758	3,908	2,150	55.0%	3,908
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,275	8,842	367	2,845	8,842	5,997	67.8%	8,842
Indoor Facilities		2,000	3,067	159	1,014	3,067	2,054	67.0%	3,067
Outdoor Facilities		8,275	5,775	208	1,832	5,775	3,943	68.3%	5,775
Capital Spares		-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
<b>Other assets</b>	-	16,800	17,047	-	127	17,047	16,920	99.3%	17,047
Operational Buildings	-	16,800	17,047	-	127	17,047	16,920	99.3%	17,047
Municipal Offices		16,800	17,047	-	127	17,047	16,920	99.3%	17,047
Pay/Enquiry Points		-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	21,535	21,967	-	-	21,967	21,967	100.0%	21,967
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights	-	21,535	21,967	-	-	21,967	21,967	100.0%	21,967
Water Rights		-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-
Computer Software and Applications		21,535	21,967	-	-	21,967	21,967	100.0%	21,967
Load Settlement Software Applications		-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	3,200	4,300	-	714	4,300	3,586	83.4%	4,300
Computer Equipment		3,200	4,300	-	714	4,300	3,586	83.4%	4,300
<b>Furniture and Office Equipment</b>	-	1,906	2,356	55	1,019	2,356	1,338	56.8%	2,356
Furniture and Office Equipment		1,906	2,356	55	1,019	2,356	1,338	56.8%	2,356



<b>Machinery and Equipment</b>		-	6,406	5,609	1,566	3,938	5,609	1,671	29.8%	5,609
Machinery and Equipment			6,406	5,609	1,566	3,938	5,609	1,671	29.8%	5,609
<b>Transport Assets</b>		-	22,696	8,932	1,621	5,773	8,932	3,159	35.4%	8,932
Transport Assets			22,696	8,932	1,621	5,773	8,932	3,159	35.4%	8,932
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	236,282	164,550	12,955	86,250	164,550	78,300	47.6%	164,550

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	22,252	40,160	3,816	30,195	40,160	10,055	25.0%	40,160
Roads Infrastructure		-	13,783	31,691	3,816	27,052	31,691	4,638	14.6%	31,691
Roads			13,783	31,691	3,816	27,052	31,691	4,638	14.6%	31,691
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	8,469	8,469	-	3,053	8,469	5,417	64.0%	8,469
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors			6,469	6,469		2,979	6,469	3,490	53.9%	6,469
MV Substations								-		
MV Switching Stations								-		
MV Networks			2,000	2,000		73	2,000	1,927	96.3%	2,000
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Retreatment								-		
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								-		
<b>Community Assets</b>		-	11,303	13,036	1,659	11,660	13,036	1,376	10.6%	13,036

Community Facilities	-	7,403	9,810	970	8,747	9,810	1,063	10.8%	9,810
Halls		893	893		829	893	64	7.1%	893
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria		350	350		350	350	-		350
Police			-			-	-		
Parks							-		
Public Open Space		6,000	8,382	970	7,497	8,382	886	10.6%	8,382
Nature Reserves			-			-	-		
Public Ablution Facilities		160	185		71	185	113	61.5%	185
Markets							-		
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	3,900	3,226	689	2,913	3,226	313	9.7%	3,226
Indoor Facilities		1,000	104		104	104	-		104
Outdoor Facilities		2,900	3,122	689	2,809	3,122	313	10.0%	3,122
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	-	322	322	-	310	322	12	3.8%	322
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	322	322	-	310	322	12	3.8%	322
Staff Housing							-		
Social Housing		322	322		310	322	12	3.8%	322
Capital Spares							-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications							-		
Local Settlement Software Applications							-		
Unspecified							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		

<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	33,878	53,518	5,474	42,075	53,518	11,443	21.4%	53,518

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	38,157	40,720	5,686	37,115	40,720	3,604	8.9%	40,720
Roads Infrastructure		-	8,897	10,198	620	8,799	10,198	1,398	13.7%	10,198
Roads			4,683	6,345	239	5,514	6,345	831	13.1%	6,345
Road Structures				-			-	-		
Road Furniture			4,214	3,853	381	3,285	3,853	568	14.7%	3,853
Capital Spares							-	-		
Storm water Infrastructure		-	3,000	3,700	335	3,403	3,700	297	8.0%	3,700
Drainage Collection			3,000	3,700	335	3,403	3,700	297	8.0%	3,700
Storm water Conveyance							-	-		
Attenuation							-	-		
Electrical Infrastructure		-	26,230	26,792	4,731	24,890	26,792	1,903	7.1%	26,792
Power Plants							-	-		
HV Substations							-	-		
HV Switching Station							-	-		
HV Transmission Conductors							-	-		
MV Substations			2,184	1,996	26	926	1,996	1,070	53.6%	1,996
MV Switching Stations				-			-	-		
MV Networks			24,047	24,797	4,704	23,964	24,797	833	3.4%	24,797
LV Networks							-	-		
Capital Spares							-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs							-	-		
Boreholes							-	-		
Reservoirs							-	-		
Pump Stations							-	-		
Water Treatment Works							-	-		
Bulk Mains							-	-		
Distribution							-	-		
Distribution Points							-	-		
PRV Stations							-	-		
Capital Spares							-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station							-	-		
Reticulation							-	-		
Waste Water Treatment Works							-	-		
Outfall Sewers							-	-		
Toilet Facilities							-	-		
Capital Spares							-	-		
Solid Waste Infrastructure		-	30	30	-	24	30	6	20.0%	30
Landfill Sites							-	-		
Waste Transfer Stations							-	-		
Waste Processing Facilities			30	30	-	24	30	6	20.0%	30
Waste Drop-off Points							-	-		
Waste Separation Facilities							-	-		
Electricity Generation Facilities							-	-		
Capital Spares							-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines							-	-		
Rail Structures							-	-		
Rail Furniture							-	-		
Drainage Collection							-	-		
Storm water Conveyance							-	-		
Attenuation							-	-		
MV Substations							-	-		
LV Networks							-	-		
Capital Spares							-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps							-	-		
Piers							-	-		
Revetments							-	-		
Promenades							-	-		
Capital Spares							-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres							-	-		
Core Layers							-	-		
Distribution Layers							-	-		
Capital Spares							-	-		
<b>Community Assets</b>		-	1,259	1,200	183	869	1,200	331	27.6%	1,200

Community Facilities	-	959	900	79	634	900	266	29.6%	900
Halls	-	950	900	79	634	900	266	29.6%	900
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	9	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	300	300	104	235	300	65	21.7%	300
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	300	300	104	235	300	65	21.7%	300
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	2,395	2,741	280	1,499	2,741	1,242	45.3%	2,741
Operational Buildings	-	2,395	2,741	280	1,499	2,741	1,242	45.3%	2,741
Municipal Offices	-	2,389	2,741	280	1,499	2,741	1,242	45.3%	2,741
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	6	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	320	300	30	221	300	79	26.5%	300
Computer Equipment	-	320	300	30	221	300	79	26.5%	300
<b>Furniture and Office Equipment</b>	-	39	20	3	12	20	8	39.5%	20
Furniture and Office Equipment	-	39	20	3	12	20	8	39.5%	20

<b>Machinery and Equipment</b>		-	2,505	3,343	273	2,618	3,343	725	21.7%	3,343
Machinery and Equipment			2,505	3,343	273	2,618	3,343	725	21.7%	3,343
<b>Transport Assets</b>		-	9,902	11,754	1,303	8,384	11,754	3,370	28.7%	11,754
Transport Assets			9,902	11,754	1,303	8,384	11,754	3,370	28.7%	11,754
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	54,578	60,077	7,758	50,717	60,077	9,360	15.6%	60,077

KZN292 KwaDukuza - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	64,709	59,709	616	49,952	59,709	9,757	16.3%	59,709
Roads Infrastructure		-	32,502	30,502	4,054	29,936	30,502	566	1.9%	30,502
Roads			32,502	30,502	4,054	29,936	30,502	566	1.9%	30,502
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	4,799	3,799	(184)	-	3,799	3,799	100.0%	3,799
Drainage Collection			4,799	3,799	(184)	-	3,799	3,799	100.0%	3,799
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	27,082	25,082	(3,450)	19,570	25,082	5,511	22.0%	25,082
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations			27,082	25,082	(3,450)	19,570	25,082	5,511	22.0%	25,082
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	326	326	196	445	326	(119)	-36.5%	326
Landfill Sites			326	326	196	445	326	(119)	-36.5%	326
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
<b>Community Assets</b>		-	15,048	13,095	(1,004)	11,771	13,095	1,324	10.1%	13,095

Community Facilities	-	13,368	12,368	(2,264)	9,818	12,368	2,550	20.6%	12,368
Halls							-		
Centres		9,264	8,564	(5,821)	2,501	8,564	6,063	70.8%	8,564
Crèches				569	569		(569)	#DIV/0!	
Clinics/Care Centres				6	6		(6)	#DIV/0!	
Fire/Ambulance Stations				21	21		(21)	#DIV/0!	
Testing Stations				37	37		(37)	#DIV/0!	
Museums		2,394	2,194	(2,194)	-	2,194	2,194	100.0%	2,194
Galleries							-		
Theatres							-		
Libraries		770	720	(267)	454	720	267	37.0%	720
Cemeteries/Crematoria		640	590	(20)	570	590	20	3.4%	590
Police		70	70	(38)	-	70	70	100.0%	70
Parks		146	146	(146)	-	146	146	100.0%	146
Public Open Space		76	76	4,245	4,308	76	(4,233)	-5575.5%	76
Nature Reserves							-		
Public Ablution Facilities		8	8	1,245	1,263	8	(1,245)	-15052.5%	8
Markets				97	97		(97)	#DIV/0!	
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals				4	4		(4)	#DIV/0!	
Capital Spares							-		
Sport and Recreation Facilities	-	1,680	726	1,260	1,953	726	(1,226)	-168.8%	726
Indoor Facilities							-		
Outdoor Facilities		1,680	726	1,260	1,953	726	(1,226)	-168.8%	726
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	-	2,424	2,583	1,533	3,892	2,583	(1,309)	-50.7%	2,583
Operational Buildings	-	1,903	2,061	1,607	3,443	2,061	(1,383)	-67.1%	2,061
Municipal Offices		1,903	2,061	1,607	3,443	2,061	(1,383)	-67.1%	2,061
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	522	522	(73)	448	522	73	14.1%	522
Staff Housing							-		
Social Housing		522	522	(73)	448	522	73	14.1%	522
Capital Spares							-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
Intangible Assets	-	2,847	2,847	(676)	820	2,847	2,027	71.2%	2,847
Servitudes							-		
Licences and Rights	-	2,847	2,847	(676)	820	2,847	2,027	71.2%	2,847
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications		2,847	2,847	(676)	820	2,847	2,027	71.2%	2,847
Load Settlement Software Applications							-		
Unspecified							-		
Computer Equipment	-	1,252	1,155	321	1,277	1,155	(123)	-10.6%	1,155
Computer Equipment		1,252	1,155	321	1,277	1,155	(123)	-10.6%	1,155
Furniture and Office Equipment	-	1,304	1,204	240	1,149	1,204	55	4.6%	1,204
Furniture and Office Equipment		1,304	1,204	240	1,149	1,204	55	4.6%	1,204

<b>Machinery and Equipment</b>		--	2,864	3,356	468	3,101	3,356	254	7.6%	3,356
Machinery and Equipment			2,864	3,356	468	3,101	3,356	254	7.6%	3,356
<b>Transport Assets</b>		--	4,728	4,228	2,631	5,402	4,228	(1,173)	-27.8%	4,228
Transport Assets			4,728	4,228	2,631	5,402	4,228	(1,173)	-27.8%	4,228
<b>Land</b>		--	--	--	--	--	--	--	--	--
Land			--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals			--	--	--	--	--	--	--	--
<b>Total Depreciation</b>	1	--	95,176	88,176	4,129	77,365	88,176	10,812	12.3%	88,176

KZN292 KwaDukuza - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

[illegible]



Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										-
Effluent Licenses										-
Solid Waste Licenses										-
Computer Software and Applications										-
Load Settlement Software Applications										-
Unspecified										-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets										-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	25,223	17,199	1,639	15,715	17,199	1,484	8.6%	17,199



### **2.8.2. Section 11(4) Bank Account Withdrawals**




**2020/21 FOURTH QUARTER BUDGET &  
PERFORMANCE ASSESSMENT - QUALITY  
CERTIFICATE**

I, Mr NJ Mdakane, Municipal Manager of KwaDukuza Municipality, hereby certify that the Fourth 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: Dec. 07. 19



## **2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE**