KWADUKUZA MUNICIPALITY

COUNCIL MEETING

Members: G Govender (Speaker), OL Nhaca, (Mayor), Deputy Mayor (Vacant), H Mbatha (Whip of Council), SK Shandu, DN Ngema, SO Nxele, JM Banda, AM Baardman, BC Fakazi, ME Ngidi, NJ Mpanza, TT Dube, S Sithole, N Qwabe, WN Mtambo, BP Ndlovu, SS Mthiyane, CM Naicker, SB Ntuli, NS Bhengu, NH Sithole, NC Mdletshe, V Mwandla, SP Khuzwayo, TC Nxele, SG Mcineka, V Govender, SL Cele, TT Mkhize, K Naidoo, B Mvulana, M Vembali, NA Singh, R Pooran, TN Mthethwa, T Colley, P Naidoo, F Abrahams, NJ Mbonambi, CM Ntleko, MM Madlala, PS Shezi, EM Kolia, MM Sibisi, JF Magwaza, PF Masuku, NS Sewraj, S Zungu, SC Mwandla, AA Singh, DH Mthembu, PL Zungu, SC Pandaram, SP Ashworth, CP Dumakude, TT Sithole, MM Mthiyane & S Kheswa

Traditional Leaders: Inkosi V Mathonsi, Inkosi VS Mthembu

Officials: Municipal Manager, Executive Directors, Chief Operations Officer, Directors, Head IGR/Mayoral affairs and Head of SCM

NOTICE OF COUNCIL MEETING

Notice is given that a **MEETING** of the **KWADUKUZA COUNCIL** will be held on **WEDNESDAY, 26 APRIL 2023,** at the **TOWN HALL, KWADUKUZA, COMMENCING AT 09H00 am** for the purpose of discussing the items on the agenda.

Municipal Manager

NJ Mdakane

21/04/2023

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
C2193/2023	26 APRIL 2023
SUBJECT:	THIRD QUARTER BUDGET & PERFORMANCE ASSESSMENT

PURPOSE:

To table the 2022/23 Third Quarter Operational and Capital Budget assessment covering the period July 2022 to March 2023.

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 Municipal Council, the National Treasury as well as the relevant Provincial Treasury.

STRATEGIC & LEGAL IMPLICATIONS:

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

CONSULTATIONS

BUDGET STEERING COMMITTEE

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

EXECUTIVE DIRECTORS

BUDGET & TREASURY OFFICE

Recommendations

- **THAT** the March 2022/23 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.

- **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

- **THAT** the March 2022/23 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.

- **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003

- THAT the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.

- **THAT** Council notes the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

- **THAT** Council notes the comments made by Provincial Treasury on the assessment of the 2022/23 February Adjusted Budget.

Contact Person : **NJ MDAKANE** (MUNICIPAL MANAGER)
S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)
A. NUNKUMAR (DIRECTOR BUDGET AND COMPLIANCE)

Author **S. CUNDASAMY** (MANAGER: BUDGETS)

<u>APPROVED / COMMENTS</u>

S.M. Rajcoomar

SM RAJCOOMAR
CHIEF FINANCIAL OFFICER
26/04/2023

<u>ENDORSED</u>

NJ MDAKANE
MUNICIPAL MANAGER
26/04/2023

KWADUKUZA
MUNICIPALITY

2022/23

THIRD QUARTER BUDGET AND PERFORMANCE ASSESSMENT REPORT

CONTENTS:

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MUNICIPALITY

1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED

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MUNICIPALITY

1.2 RESOLUTIONS

Third Quarter Budget and Performance Assessment resolutions

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

1. **THAT** the March 2022/23 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per GOVERNMENT GAZETTE No. 32141 dated 17 APRIL 2009 be noted and approved.
2. **THAT** the report be submitted timeously to National Treasury, Provincial Treasury, and other organ of state as per the requirement of GOVERNMENT GAZETTE No.32141 dated 17 APRIL 2009.
3. **THAT** the March 2022/23 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** the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.
6. **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).
7. **THAT** Council NOTES the report received from Provincial Treasury – High Level Assessment on the 2022/23 February Adjusted Budget.

KWADUKUZA
MUNICIPALITY

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 31st March 2023. It is incumbent on the necessary user business units and user departments to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

OPERATING BUDGET

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

DESCRIPTION	2022/23 ADJUSTED BUDGET R'000	2022/23 YTD BUDGET R'000	ACTUALS AS AT 31/03/2023 R'000	VARIANCE AS AT 31/03/2023 R'000
Total Revenue	2,225,674	1,638,758	1,580,902	57,856
Total Expenditure	2,226,053	1,647,255	1,469,108	(178,147)
Operating Surplus / Deficit	**(379)**	**(8,497)**	**111,794**	**(120,291)**
Transfers recognised – capital	235,848	221,041	79,089	141,952
Surplus /Deficit for the year	**235,469**	**212,544**	**190,883**	**21,661**

In terms of the Third Quarter assessment, the actual revenue billed and/or collected to date is R 1,581bn. The negative variance of approximately R 57, 856m or -4% is realised at the end of the Third Quarter under review. The actual expenditure to date is R 1,469bn. A negative variance of R 178,147m or - 11% has resulted at the end of the Third Quarter under review. For the purposes of this report, the operating budget will be discussed under the following broad headings:

Revenue and Expenditure

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		554,757	604,725	643,600	55,049	451,972	469,173	(17,201)	-4%	643,600
Service charges - electricity revenue		1,011,945	1,058,213	1,069,331	86,629	711,014	798,107	(87,093)	-11%	1,069,331
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		77,674	81,097	86,112	8,996	68,881	62,829	6,052	10%	86,112
Rental of facilities and equipment		2,051	3,003	3,023	208	2,106	2,261	(155)	-7%	3,023
Interest earned - external investments		32,050	24,935	46,903	4,508	36,153	27,470	8,683	32%	46,903
Interest earned - outstanding debtors		6,043	9,250	9,250	546	4,871	6,937	(2,067)	-30%	9,250
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		19,892	30,695	31,715	1,841	14,918	23,429	(8,511)	-36%	31,715
Licences and permits		912	734	834	59	462	590	(128)	-22%	834
Agency services		9,661	13,200	13,200	368	7,572	9,900	(2,328)	-24%	13,200
Transfers and subsidies		219,049	254,652	257,055	64,863	244,626	192,250	52,375	27%	257,055
Other revenue		102,578	54,155	61,387	2,571	38,327	43,512	(5,185)	-12%	61,387
Gains		21,210	3,065	3,065	-	-	2,299	(2,299)	-100%	3,065
Total Revenue (excluding capital transfers and contributions)		2,057,823	2,137,733	2,225,674	225,636	1,580,902	1,638,758	(57,856)	-4%	2,225,674
Expenditure By Type										
Employee related costs		460,814	545,009	516,650	40,199	368,425	397,369	(28,944)	-7%	516,650
Remuneration of councillors		22,210	27,116	28,695	2,290	25,585	20,969	4,616	22%	28,695
Debt impairment		12,726	23,200	29,200	56	757	19,800	(19,033)	-96%	29,200
Depreciation & asset impairment		93,575	100,622	113,825	8,264	68,950	80,748	(11,798)	-15%	113,825
Finance charges		18,937	25,101	25,101	364	9,499	18,826	(9,326)	-50%	25,101
Bulk purchases - electricity		943,702	916,693	985,914	73,581	682,435	724,458	(42,023)	-6%	985,914
Inventory consumed		18,453	31,000	24,345	1,744	16,288	20,499	(4,210)	-21%	24,345
Contracted services		245,274	304,080	330,778	27,850	211,723	238,589	(26,866)	-11%	330,778
Transfers and subsidies		70,396	14,112	15,268	3,424	10,116	11,268	(1,152)	-10%	15,268
Other expenditure		96,387	129,809	134,510	8,759	75,321	99,105	(23,784)	-24%	134,510
Losses		21,052	19,766	21,766	-	-	15,624	(15,624)	-100%	21,766
Total Expenditure		2,003,527	2,136,507	2,228,053	166,532	1,469,108	1,647,255	(178,146)	-11%	2,228,053
Surplus/(Deficit)		54,296	1,226	(378)	59,104	111,793	(8,497)	120,290	(0)	(378)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		81,433	175,074	235,848	5,086	78,233	221,041	(142,808)	(0)	235,848
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		20,282	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		498	-	-	856	856	-	856	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		156,508	176,300	235,469	65,046	190,882	212,544			235,469

DISCUSSION

REVENUE

The reasons for the R 57, 856m negative variance will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

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

Service Charges – Refuse Revenue

- Revenue received from refuse services is R 68,881m reflecting a positive variance of R6,052m.
- The variance in this revenue category is due to a higher billing as at 31st March than anticipated. The increase in refuse revenue is attributed to the desk-top exercise conducted, monthly implementation of commercial refuse stats received for the South and a refuse survey was conducted in the South on ALL properties (Commercial & Domestic) which will be implemented in a phased in approach.

Interest on External Investments

- The interest on External Investments for the month of March is yet to be captured onto the financial system, as bank statements are only received in the first week of the new month. A R8,683m positive variance from budgeted revenue was recognised by the third quarter.
- This is mainly due to the slower than expected capital expenditure resulting in a higher investment balance generating interest and a rise in interest rates experienced in the beginning of this financial year. The country has seen 3 interest rate hikes in the past few months, with a total increase of 2,25% this financial year.
- Also, R1,2bn was received by the Municipality on the 17th March 2023 resulting in an estimated R3,6m interest for the month of March.

- A prudent approach was undertaken in budgeting for interest on External Investments due to the previous two financial years interest rate reductions and higher internally funded 2022/23 capital budget. Of the R538m Adjusted Capital Budget, R300m is internally funded.

- The Interest on External Investments for the month of March is R4,005m which has been captured onto the financial system in April 2023. The AFS section will be adjusting this revenue category during the Third Adjustment Budget be approximately R19m to cater for the additional interest on bank accounts as a result of the R1,2bn disaster grant receipt.

Transfers and Subsidies

- Transfers and Subsidies reflects a positive variance of R52,375m as at 31st March 2023. The transfer recognised – Operational, revealed a positive variance due to the anticipated timing of grant receipts. The final tranche of R 63m Equitable Share has been received in March. The variance will reduce as the year progresses. A breakdown of the operational grant transfers can be reviewed on SC6 of the attached C Schedules.

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

Property Rates

- Property Rates reflects a negative variance of R 17,201m. The budget was adjusted during the February Adjustment Budget by approximately R 39,075m to cater for new developments, however the timing of the registration of these new properties has resulted in a negative variance from budgeted revenue. This revenue stream will be closely monitored to ensure revenue targets are met by year end.

Service Charges – Electricity Revenue

- Service Charges- electricity reflects a negative variance of R87,093m. The variance in this revenue category is as a result of the March billing that was processed onto the system in the first week of April 2023. The billing is usually done around the 7th of the subsequent month whereas the report is based on the figures as at the end of each month.

- It must be noted that it is practically impossible to run the billing as at the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. It must further be noted that bulk meters' account for the majority of our electricity consumption.
- Furthermore, MSCOA does not cater for municipalities to accrue revenue and expenditure in-year. Accruals are only permitted at financial year end. The system hard closes on the last day of each and every month.
- The Electricity billing for March 2023 is R 80,494m which has been billed on the 8th of April 2023. If this billing were to be considered, there would be a negative variance of approximately R 6, 599m. The negative variance will be addressed during the July 2023 billing as the billing period is longer in terms of number of days due to reading all meters as at 30 June. In addition, high season tariffs will be applied in June for the Customers on Time of Use.
- Whilst a negative variance is reflected for revenue, it is important to note that the year-to-date bulk purchases reflects an over expenditure of R37,728m for a similar period. This is further explained under the expenditure section, "Bulk Purchases".

Rental of Facilities and Equipment

- The Municipality has received R2,106m of the total revenue budget of R3, 023m. Rental revenue relates to the hiring of halls, sporting facilities and municipal owned properties.
- The budget for the rental on municipal owned property has realised a slight negative variance of R 155k from budgeted revenue. This variance should be eliminated by year end.

Interest on Outstanding Debtors

- Reflects a R2,067m negative variance from the budgeted revenue.

- Interest on non-payment of electricity has been raised monthly whereas the interest for the non-payment on rates revenue was only raised from the month of October due to the billing of rates starting in the month of August 2022.

- No interest has been posted on the *'Interest on Arrears for Refuse Services'* which has a budget allocation of R2m.

Fines, penalties, and forfeits

- Fines, Penalties and Forfeits reflect a negative variance of R 8,511m as at the end of March 2023.

- In terms of Fines and Penalties, the unfavourable variance in this line item is as a result of the fines revenue being accounted for on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those that have been collected.

- This exercise is carried out on a quarterly basis and once the journal to the value of R9,059m 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 the end of March 2023, the cash receipts for traffic fines issued was R 1,390m.

Agency Services

- Reflects R 2,328m negative variance from budgeted revenue. Revenue in this category relate to licence and testing fees. Staff capacity has been sighted as one of the reasons for the lower than anticipated revenue.

- As advised by the business unit, the Testing Operations section (DLTC & VTS) is grossly understaffed. Staff shortages as a result of staff being on sick leave from December 2022 as well as more than one staff member being on suspension. Also, vacant posts were not filled after staff resigned/ retired or which were dismissed that date as far back as 2011.

- At present the department have two staff responsible for examining vehicles, driver tests and departmental competency tests , while one examiner is utilised for the learner license classes and 3 staff examining fingerprints and eye tests.

- The attrition posts have since been advertised and awaiting shortlisting. However, the critical posts resolved during the Lekgotla as well posts identified in terms of the Municipal Regulations are yet to be considered at Council. As advised by the ED: Community Safety, it is imperative that the current staffing challenges the business unit is facing be urgently addressed.

Other Revenue

- Other Revenue reflects a negative variance of R 5,185m. The table below reflects the Other Revenue budget and actuals as at 31st March 2023. The budget was increased by approximately R 7m during the February Adjustment Budget process. This was to cater for the higher than anticipated collections under Developers Contribution and Sale of Tender Documents. The variance should reduce by year end.

- Various line items of revenue are related to timing of certain events, such as Ballito Pro and will only be accounted for in the month of June 2023.

OTHER REVENUE	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET
⊟ Operational Revenue	**- 31,910,884.00**	**- 21,614,843.90**	**- 10,296,040.10**
Administrative Handling Fees	- 2,785,824.00	- 249,853.36	- 2,535,970.64
Collection Charges	- 5,838,729.00	- 5,685,130.02	- 153,598.98
Commission	-	- 1,300,258.40	1,300,258.40
Development Charges	- 19,550,452.00	- 13,630,314.20	- 5,920,137.80
Discounts and Early Settlements	- 12,528.00	-	- 12,528.00
Incidental Cash Surpluses	- 2,853,132.00	- 15,672.40	- 2,837,459.60
Insurance Refund	- 186,996.00	- 52,585.53	- 134,410.47
Sale of Property	- 674,830.00	- 672,637.82	- 2,192.18
Staff and Councillors Recoveries	- 8,393.00	- 8,392.17	- 0.83
⊟ Sales of Goods and Rendering of Services	**- 29,475,972.00**	**- 16,712,203.06**	**- 12,763,768.94**
Advertisements	- 5,118,480.00	- 3,225,719.93	- 1,892,760.07
Building Plan Approval	- 10,317,700.00	- 7,026,623.57	- 3,291,076.43
Cemetery and Burial	- 967,340.00	- 625,611.01	- 341,728.99
Cleaning and Removal	- 216,636.00	- 1,800.00	- 214,836.00
Clearance Certificates	- 950,004.00	- 573,400.58	- 376,603.42
Computer Services	- 5,484.00	- 6,448.29	964.29
Construction Contract Revenue	-	- 758,140.98	758,140.98
Encroachment Fees	- 315,772.00	- 164,772.88	- 150,999.12
Entrance Fees	- 819,240.00	-	- 819,240.00
Fire Services	- 197,316.00	- 190,320.97	- 6,995.03
Legal Fees	- 465,768.00	- 191,522.99	- 274,245.01
Library Fees	- 65,772.00	-	- 65,772.00
Management Fees	- 1,630,800.00	- 222,764.25	- 1,408,035.75
Membership Fees	- 2,196.00	- 50.44	- 2,145.56
Parking Fees	- 1,231,000.00	- 627,921.89	- 603,078.11
Photo copies; Faxes and Telephone charges	- 146,724.00	- 69,485.19	- 77,238.81
Sale of Goods	- 3,683,896.00	- 1,586,768.50	- 2,097,127.50
Town Planning and Servitudes	- 3,329,844.00	- 1,438,101.94	- 1,891,742.06
Valuation Services	- 12,000.00	- 2,749.65	- 9,250.35
TOTAL OTHER REVENUE	**- 61,386,856.00**	**- 38,327,046.96**	**- 23,059,809.04**

EXPENDITURE

The Third Quarter Budgeted Operating Expenditure for the 2022/23 financial year was R1,647bn. The actual expenditure recognised as at 31st March 2023 was R1,469bn which implies that the municipality has realised a negative variance of approximately R178,147m in expenditure. The reasons for the variances will be discussed with reference to Table C4 of the Budget Statement Tables, and is explained as follows:

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

Employee related costs

- The employee related costs show a negative variance or underspending of R28,944m, which is 7% as at end of March 2023. The variance is as a result of the timing of the filling of vacant positions, resignations, and untimely loss of municipal officials. Recruitment processes have been finalised for many of the vacant posts, however various posts remained unfilled at the end of March 2023.

- The timing of service-related benefits such as Bonus and Leave Pay are also reasons for the underspending.

- Although there is underspending in Employee related costs, expenditure on Overtime reflects spending of R45,8m (78%) of R58,8m budget allocation. Overtime costs will need to be closely monitored to ensure the remaining budget is sufficient to cater for the April peak periods.

- Budget allocation of R3,5m for Leave Provision remains unspent. The journal for the provisions is normally done at year end during the finalisation of the AFS.

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

Remuneration of Councillors

- Reflects R4,616m over expenditure from the year to date budget. The variance is attributable to a timing difference as councillors are paid in accordance with a level 5 Municipality in terms of Government Gazette No. 46470 of 2 June 2022 - *Remuneration of Public Office Bearers Act: Determination of upper limits of salaries, allowances, and benefits of different members of municipal councils*. This back pay resulted in the adjusted remuneration scales being paid earlier in the year.
- Council to note that the full year forecasted expenditure remains within budget as advised by the Director Expenditure as the budget was only adjusted by R1,579m during the February Adjustment Budget.

Debt Impairment

- Reflects R767k bad debts written off with the Debt Impairment showing a negative variance of R19,033m as at 31st March 2023.
- 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.

Depreciation

- Depreciation and asset impairment reflects a negative variance of R 11,798m.
- The variance is as a result of delays in completion of prior year projects which has influenced the capitalization and subsequent depreciation of these assets.
- The other contributing factor to this variance is related to asset impairment which is undertaken towards the end of the financial year. A budget of R8m has been provided for asset impairment and the journal for impairments will be processed at year end in accordance with Generally Recognised Accounting Practice.

Finance charges

- Finance charges reflect a negative variance of R9,326m as at the end of March 2023.
- The interest together with redemption payments are made at specific times during the financial year, hence the variance. To date, only three payments which have been made in September, December and March are reflected on the financial system. The next finance charge payment is due in June 2023.
- The Finance Charges budget was compiled considering the existing loans. The Municipality currently has R 181,498m existing loans with the DBSA.

Bulk purchases

- Reflects R42,023m under-expenditure from the year-to-date budget.
- Due to the month end cut off, the report does not include the March 2023 expense as the Eskom invoice was only received on the 5th April 2023 for bulk purchases. Eskom invoice for March amounted to R 79,751m.
- If the March 2023 invoice is considered, the variance results in over expenditure of approximately R37,728m. Bulk Purchases expense must be carefully monitored to ensure energy losses are not excessive as this will result in increased expenditure in the 2022/23 financial year resulting in the budget allocation being insufficient for the financial year. Council to note that in the two prior financial years, the Bulk Purchases expenditure has exceeded the budget and resulted in unauthorised expenditure.
- Cumulative energy loss as at 31st March 2023 was R 202,633,868 at 134,566,231 kwh with total losses of 26.18 % electricity purchases. The industry norm for energy losses is 8-12%. The municipal energy loss is therefore more than twice the industry norm and significantly threatens the financial viability of the council as such losses are not sustainable.
- As advised by the ED: Electrical Engineering Services, a grant application of approximately R8m to SECO through Vuthela is in process which will assist in addressing the reduction of energy

losses. Also, appointment of two contractors for meter audits have been done and electrical technicians currently under going meter replacement.

Other Materials

- This expenditure category consists of inventory items such as material for maintenance of electrical and road infrastructure, protective clothing, and cleaning materials. The table below reflects expenditure of R 16,288m under the 'Other Materials' category.
- Majority of the expenditure is reflected under the electrical inventory line items and protective clothing line items across the municipal business units.
- A variance of R 4,210m has resulted at the end of the Third Quarter in comparison to the year to date budget allocation but is expected to reduce as the year progresses.

OTHER MATERIALS PER FUNCTION	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Community and Social Services	923,224.00	335,954.59	587,269.41	35,223.00
Energy Sources	14,104,061.00	10,849,035.26	3,255,025.74	19,259.80
Environmental Protection	5,208.00	3,922.11	1,285.89	-
Executive and Council	141,792.00	11,893.90	129,898.10	6.00
Finance and Administration	1,406,252.00	610,847.74	795,404.26	26,155.12
Housing	147,492.00	37,129.04	110,362.96	3.00
Internal Audit	16,764.00	6,759.57	10,004.43	2.00
Planning and Development	403,227.00	88,659.18	314,567.82	23,849.88
Public Safety	2,507,224.00	1,616,678.84	890,545.16	399,769.30
Road Transport	2,086,107.00	1,382,396.88	703,710.12	11,314.00
Sport and Recreation	2,117,552.00	902,085.49	1,215,466.51	130,350.04
Waste Management	536,400.00	442,850.18	93,549.82	1,553.00
TOTALS	**24,395,303.00**	**16,288,212.78**	**8,107,090.22**	**647,485.14**

Contracted services

- The spending under this expenditure category is R 211,723m as reflected in the table below.

CONTRACTED SERVICES	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Consultants and Professional Services	**24,479,404.00**	**8,405,060.16**	**16,074,343.84**	**347,620.28**
Business and Advisory	15,777,592.00	4,023,697.85	11,753,894.15	173,620.28
Infrastructure and Planning	1,480,004.00	323,870.46	1,156,133.54	150,000.00
Legal Cost	7,221,808.00	4,057,491.85	3,164,316.15	24,000.00
Contractors	**116,182,104.00**	**78,405,284.91**	**37,776,819.09**	**5,369,516.90**
Building	60,000.00	8,925.22	51,074.78	-
Electrical	5,856,420.00	1,233,770.84	4,622,649.16	10,011.66
Event Promoters	17,160,000.00	9,491,899.17	7,668,100.83	30,703.00
First Aid	45,396.00	-	45,396.00	2.00
Maintenance of Buildings and Facilities	6,846,260.00	3,898,307.79	2,947,952.21	1,158,535.90
Maintenance of Equipment	18,367,624.00	12,359,609.61	6,008,014.39	2,540,011.76
Maintenance of Unspecified Assets	22,901,212.00	15,866,231.94	7,034,980.06	1,620,660.58
Pest Control and Fumigation	13,716.00	-	13,716.00	2.00
Safeguard and Security	39,195,764.00	31,532,120.17	7,663,643.83	9,584.00
Shark Nets	4,529,580.00	3,514,800.26	1,014,779.74	-
Traffic and Street Lights	1,142,940.00	498,678.69	644,261.31	6.00
Transportation	63,192.00	941.22	62,250.78	-
Outsourced Services	**190,116,853.00**	**124,912,801.54**	**65,204,051.46**	**4,336,552.89**
Administrative and Support Staff	1,059,996.00	17,893.00	1,042,103.00	-
Animal Care	57,648.00	37,893.86	19,754.14	-
Burial Services	149,988.00	7,125.78	142,862.22	17,108.00
Business and Advisory	1,576,032.00	208,183.60	1,367,848.40	43,682.00
Cleaning Services	120,000.00	80,483.53	39,516.47	4.00
Clearing and Grass Cutting Services	34,325,928.00	28,536,873.37	5,789,054.63	-
Connection/Dis-connection	52,008.00	10,079.42	41,928.58	6,000.00
Electrical	17,202,424.00	10,233,013.01	6,969,410.99	3,291,530.24
Illegal Dumping	281,808.00	61,801.05	220,006.95	4.00
Personnel and Labour	549,580.00	257,733.27	291,846.73	10,000.00
Professional Staff	23,832,392.00	12,424,065.85	11,408,326.15	406,381.00
Refuse Removal	110,909,049.00	73,037,655.80	37,871,393.20	561,843.65
TOTAL CONTRACTED SERVICES	**330,778,361.00**	**211,723,146.61**	**119,055,214.39**	**10,053,690.07**

- ***Business and Advisory*** - R 7,390m relate to special projects under the Municipal Managers office with R 518k expenditure to date. The Director Special Projects is currently running with 2 projects namely, the Area Based Planning & Technical and Specialist Studies, the budget allocations of which total R 5,5m.

- ***Event Promoters*** – R17m relate to Ballito Pro Festival. Prepaid expenditure relating the 2021/2022 event to the value of R9m has been recognised to the vote. Current year expenditure will be incurred in June 2023 of this financial year.

- ***Infrastructure and Planning*** - relate to renewal plans, enforcement implementation and policy reviews under the Town Planning department. Expenditure of R 324k is reflected on the votes.
- ***Maintenance of Equipment*** – majority of the budget relates to tools and equipment & vehicle and plant maintenance. The variance is expected to reduce as the year progresses.
- ***Safeguard & Security*** – R31,532m is reflected as expenditure at the end of March 2023 for security services. The community safety and electrical business unit will need to closely monitor expenditure so as not to exhaust the budget provided for security costs.
- ***Refuse Removal*** – R 73,037m is reflected as expenditure at the end of March 2023. The budget was adjusted during the February Adjustment Budget as the current commitment on refuse services is R 9,8m per month.

Transfers and subsidies

- Transfers and subsidies reflect an underspending of R 1,152m, as at the end of March 2023.
- The variance is due to various programmes that reflect no expenditure at the end of March 2023. The majority of the expenditure is reflected under the EPWP Skill Development & Training line item. R 3, 080m of a R3,900m EPWP budget was spent at the end of March.
- R3,7m budget allocation is Provincial funding for programmes under the EDP business unit. The grants have been received for natural resource management programmes, CETA candidacy and capacity building in the municipality. R1,507m has been spent under the Natural Resource Management Grant.

Other expenditure

- The other expenditure category reflects of expenditure of R75,321m as at the end of March 2023, resulting in under-spending of R 23,784m.

OTHER EXPENDITURE	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
⊟Operating Leases	**5,100,718.00**	**2,434,158.79**	**2,666,559.21**	**1,739.00**
Community Assets	2,832,498.00	1,860,733.59	971,764.41	-
Furniture and Office Equipment	1,634,016.00	280,085.82	1,353,930.18	1,734.00
Machinery and Equipment	634,204.00	293,339.38	340,864.62	5.00
⊟Operational Cost	**129,358,959.00**	**72,887,182.59**	**56,471,776.41**	**1,646,866.36**
Achievements and Awards	3,207,252.00	20,100.00	3,187,152.00	-
Advertising; Publicity and Marketing	10,585,933.00	3,619,373.91	6,966,559.09	853,742.91
Bank Charges; Facility and Card Fees	4,110,256.00	2,495,334.84	1,614,921.16	-
Bursaries (Employees)	600,000.00	575,495.91	24,504.09	-
Commission	5,600,004.00	3,243,709.85	2,356,294.15	-
Communication	6,290,864.00	4,753,541.51	1,537,322.49	3.00
Contribution to Provisions	1,404,000.00	-	1,404,000.00	-
Entertainment	249,996.00	61,689.32	188,306.68	2,861.00
External Audit Fees	5,375,292.00	4,500,506.36	874,785.64	-
External Computer Service	7,803,381.00	2,921,315.54	4,882,065.46	2.00
Indigent Relief	7,401,971.00	3,973,552.10	3,428,418.90	281,807.76
Insurance Underwriting	7,982,340.00	5,103,381.44	2,878,958.56	-
Licences	73,440.00	31,939.69	41,500.31	3.00
Management Fee	13,650,000.00	7,377,729.89	6,272,270.11	-
Municipal Services	5,302,240.00	4,408,664.98	893,575.02	-
Printing; Publications and Books	5,463,994.00	3,064,185.00	2,399,809.00	173,384.20
Professional Bodies; Membership and Subscription	4,932,272.00	4,213,199.41	719,072.59	-
Registration Fees	2,724,292.00	1,238,891.11	1,485,400.89	326,309.23
Skills Development Fund Levy	3,670,360.00	3,063,927.25	606,432.75	-
Travel and Subsistence	5,368,748.00	3,111,403.33	2,257,344.67	4,025.26
Vehicle Tracking	532,020.00	224,495.61	307,524.39	-
Ward Committees	4,320,000.00	3,223,250.00	1,096,750.00	300.00
Wet Fuel	19,055,140.00	11,661,495.54	7,393,644.46	4,428.00
Workmen's Compensation Fund	3,655,164.00	-	3,655,164.00	-
TOTAL OTHER EXPENDITURE	**134,459,677.00**	**75,321,341.38**	**59,138,335.62**	**1,648,605.36**

- ***Achievement and Awards*** – relate to Retirement Recognition awards – expenditure will incur as and when necessary.
- ***Communication*** - relates to 3G, Postage and Telephone Calls and Rentals.
- ***Contribution to Provisions*** – will be accounted for during the finalisation of the AFS.
- ***External Audit Fees*** – expenditure relating to external auditors.
- ***Management Fees*** - expenditure relates to payments towards the Urban Improvement Precinct in terms of additional services provided in Special Rating Areas. There is an identical revenue budget allocation under Property Rates which at present reflects receipts of R 9,639m.
- ***Travel and Subsistence*** – R2,1m of the budget allocation relates to the traffic department with R1,203m payment being made for the traffic officers currently on training. R720k budget relates to the standby meals under the electrical business unit with expenditure R504k being reflected to date.
- ***Workmen's Compensation*** – expenditure is accounted for at year end.

CAPITAL BUDGET

It must be stressed that this report excludes the capital allocation of the Disaster Grant of R 1 271 098 000 as this budget will be considered for approval by Council on 14th April 2023 which is after the reporting period of 31 March 2023.

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 had originally approved R 510, 264m as a capital budget in the current financial year with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities. During the Special Adjustment Budgets, as a result of the R109m Disaster Response Grant receipt, the capital budget was increased to R 605, 084m. During the February Adjusted Budget, the Capital Budget was reduced to R 538, 512m.

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
- Internally generated funds

CAPITAL BUDGET FUNDING SUMMARY

Capital Budget Funding

Utilisation of Grants

- The capital grant allocation and public contribution for the financial year was R 237, 807m, consisting of: -
  - Municipal Infrastructure Grant (MIG) – capital allocation of R 57, 024m (vat exclusive) with 72% expenditure being reflected. R 3,103m is currently sitting as pending commitments on the financial system resulting in R 44, 083m MIG expenditure to be reflected by the end of March 2023. If the pending orders are to be considered, expenditure on MIG would be 77% by the end of the Third Quarter.
  - Municipal Disaster Response Grant – On the 28th July 2022, the Municipality received R109,043m Municipal Disaster Response Grant to be used for the rehabilitation and renewal of roads, storm water and road structures (bridges) within the municipal jurisdiction. The implementing BU for the grant is the Civil Business Unit and all capital projects identified fall within the business unit. R 94,820m (excl. vat) has been provided for on the capital budget with expenditure of R 30,714m being accounted for by end of March 2023.
  - Neighbourhood Partnership Development Grant – allocation of R 20m (inclusive of vat). The funding will be adjusted during the Third Adjustment Budget in terms of the latest Government Gazette 48327 received on the 29th March 2023. The initial allocation to KwaDukuza Municipality was R70m and this total allocation will now be considered as an in-kind grant allocation.
  - Integrated National Electrification Programme (INEP) – R 13,406m (excl. vat) for the Housing Electrification Project and the Lot 14 Substation project. The Municipality has

currently received the full allocation of the grant by the end of March 2023 with expenditure of R 12,899m coming through for the Housing Electrification projects and Lot 14 Substation.

- Housing Accreditation – R 126 000 for the procurement of Furniture, Tools, and Equipment for the Housing section. No expenditure reflected to date.
- Department of Trade & Industry – R29, 356m allocation with no expenditure to date. The DTI allocation is for the Rebuild of the Sappi Substation project under the Electrical business unit. Tender has been cancelled due to non-responsive bidders, project was re-advertised. TAC is currently deliberating on the tender.
- R22,702m NDPG grant allocation for the KDM SCADA System and R 2,980m for the NDPG Ease of Doing Business Project. This is a roll-over project, and the service provider has been appointed for the project. Expenditure of R 3, 838m is reflected for the SCADA project and R 2,966m for the Ease of Doing Business Project.

Loan Funding

- R 10m was provided for the New Dukuza Substation Project in the current financial year but was downwardly adjusted during the February Adjustment Budget with only council funding of R11,8m being considered on the project in the current financial year. The project will be funded by loans and internal funding in the 2023/24 financial year with the total loan value for the project over the MTREF being R 102m. The funding mix will be discussed at the next MANCO meeting prior to escalation to Council as a result of possible Grant Funding which may reduce the loan portion of the funding.

Council Funding

- There is 33% under-spending on the year-to-date budget relating to Council funded projects. Tenders for majority of the projects have been awarded and expenditure should improve by the end of the year. All Business units during the adjustments budget in February indicated that they foresee full expenditure of their various capital budgets however the expenditure on these capital projects will be closely monitored with the anticipation of roll-over requests into the 2023/24 financial year.

EXPENDITURE PER STANDARD CLASSIFICATION

The table below provides a budget versus expenditure as per the standard classification Table C5 of the in-year reports. Based on this table, council spent R 217,352m as at 31st March 2023. The actual expenditure resulted in a negative variance of 37% from the capital budget allocation. The main driver for the underspending is the slower than anticipated expenditure on the R109m Disaster Response Grant funded capital projects. To date only R 30,714m has been spent on the disaster funded projects.

		Audited Outcomes	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification										
Governance and administration		14,743	44,458	43,909	4,272	11,100	23,453	(12,353)	-53%	43,909
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		14,743	44,458	43,909	4,272	11,100	23,453	(12,353)	-53%	43,909
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		35,488	88,157	82,508	8,208	30,306	48,226	(17,920)	-37%	82,508
Community and social services		20,457	33,226	28,055	4,293	13,288	18,281	(4,993)	-27%	28,055
Sport and recreation		10,971	27,605	27,309	2,987	11,665	12,893	(1,229)	-10%	27,309
Public safety		2,559	21,500	21,518	215	2,957	13,043	(10,086)	-77%	21,518
Housing		1,500	5,626	5,626	714	2,396	4,008	(1,612)	-40%	5,626
Health		-	-	-	-	-	-	-		-
Economic and environmental services		96,883	155,078	214,664	11,049	106,997	165,207	(58,209)	-35%	214,664
Planning and development		271	6,504	3,760	8	3,289	1,925	1,364	71%	3,760
Road transport		96,612	148,574	210,904	11,041	103,709	163,282	(59,573)	-36%	210,904
Environmental protection		-	-	-	-	-	-	-		-
Trading services		83,804	222,571	197,431	23,267	68,949	110,858	(41,910)	-38%	197,431
Energy sources		77,601	215,171	190,031	20,973	64,315	103,998	(39,683)	-38%	190,031
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		6,203	7,400	7,400	2,294	4,633	6,860	(2,227)	-32%	7,400
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	230,918	510,265	538,512	46,796	217,352	347,743	(130,391)	-37%	538,512

Governance and Administration – Finance & Admin

In terms of Functional classification, the R11,100m expenditure reflected is from the following departments within the respective business units: -

Corporate Services Business Unit

- R202k for procurement of Office furniture and equipment with a pending order of R71,1k.
- R15m budget allocation for the procurement of Office Accommodation will be considered for roll over into the new financial year as no expenditure is reflected to date on this project. The Political Leadership vehicles have been delivered in April 2023.

Finance Business Unit

- R 80,4k spent on the Upgrade to Finance Building, procurement of Office Furniture & Equipment with R85,6k pending order for the delivery of 2 x data projectors, R 19k for computer equipment of R 53,4k for the Upgrade to Finance Building.

Information Technology

- Expenditure of R 121,8k under the Back Up Generator vote and R1,418m for the delivery of laptops under the PC and Printer Upgrade vote.
- The service provider is currently on site installing the back up generators in the Finance building and the car park of the Civic Building. All generators will be in use by the end of April 2023.

Property Services

- Budget allocation of R4,280m for the procurement of Furniture, Engineering Equipment, JoJo Tank and Jet Machine and Water Tanker.
- Expenditure of R2,847m for the Jet Machine and Water Tanker, R 602,9k for Tools & Equipment and R 51,7k for Furniture & Equipment.

Fleet Management

- Budget allocation of R14,994m under the Fleet Management Business unit for Municipal Fleet and Furniture, Tools & Equipment.
- Expenditure of R 5,675m with pending orders to the value of R 2,417m for the delivery of 4x 4 Hilux and 4 x 4 Raider. There is currently a backlog on the delivery of fleet and roll-overs will have to be considered for vehicles not delivered by end of April 2023.

Corporate Communications

- ➢ Budget allocation of R1,013m for Communication Equipment and Container Conversion projects.

- ➢ Expenditure of R100,8k for the procurement of a drone, sound system and audio-visual equipment.

Community & Public Safety

In terms of Functional classification, the R30,306m expenditure reflected is from the following departments within the respective business units: -

Community & Social Services

Expenditure of R13,288m:-

- Expenditure of R 7, 141m For the Construction of Museum Project under the EDP business unit.
- R 78,1k for the Renovation to the LED Center under the Youth Business unit.
- Expenditure on the projects below fall under the Community Services Business unit:-
  - ➢ R 4,587m for the Cremator Filtration Project and R195k for Refurbishment of Guard House at Ethembeni Cemetery.
  - ➢ R 1,026m for the Community Halls fencing project, Malende ablution facility, security gates and procurement of halls' furniture.
  - ➢ R 261,2k for the procurement of Library tools & equipment and furniture.

Sports & Recreation

The sports & recreation section reflects a total budget allocation of R 27,309m with the following breakdown by business unit:-

- 070 Parks & Gardens – R4, 478m
- 075 Sports & Recreation – R21,871m
- Marine Safety - R960k

Expenditure of R11,665m has been spent under the Sports and Recreation and Marine Safety business units. The expenditure is related to the following projects:-

✓ Renovation of Beach Amenities Offices	R 119,000
✓ Upgrade to Beach Facilities	R 6,158,955
✓ Construction of Combo Court Ward 9	R 729,495
✓ Nonoti Beach Node Development	R 1,028,960
✓ Shayamoya sport field	R 532,873
✓ Beach Access Wheelchairs	R93,600
✓ Marine Safety Equipment	R 92,345
✓ 070 Park Plant and Equipment	R 251,058
✓ 070 Trailer	R 53,890
✓ 2 x Caged Tipper trucks - cabin crew	R 2,604,415

Public Safety

- Public Safety reflects expenditure of R2, 379 m for the Renovation to the Standby Sleeping Quarters under the Fire & Emergency department.
- R100k for Emergency Equipment and R 477,9k for Law Enforcement Equipment.
- R17,343m reflected as a pending commitment under the Fire Fleet vote. The tender has been awarded and it is anticipated that the manufacture and delivery of the fire fleet will be done by year end depending on the availability of stock. If delays are foreseen by the end of April, the budget will be considered for roll-over into the 2023/24 financial year.

Housing

- R2,396m expenditure reflected for the following projects:
  - ✓ R 1,6m for the Driefontein Housing Project
  - ✓ R 563,7k for the Etete Retaining Walls Project and
  - ✓ R 231k has been spent on the Renovations to Compounds.

Economic & Environmental Services

In terms of Functional classification, the R106, 997m expenditure reflected is from the following departments within the respective business units: -

Planning & Development

- Budget allocations under Planning and Development are reflected as follows:-

PLANNING & DEVELOPMENT	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Computer & Furniture Equipment	2,980,444.00	2,965,793.54	14,650.46	-
Furniture & Equipment 260	5,000.00	-	5,000.00	-
Bulk Filers / Filing Cabinets	200,000.00	-	200,000.00	200,000.00
LOUD HAILERS	10,000.00	9,450.00	550.00	100.00
PORTABLE SPEAKER	10,000.00	7,750.00	2,250.00	-
Nokukhanya Luthuli Building Security Upgrade	75,000.00	25,998.00	49,002.00	1.00
Filing Park home	279,560.00	279,560.00	-	-
Informal Traders Facilities	200,000.00	-	200,000.00	-
	3,760,004.00	**3,288,551.54**	**471,452.46**	**200,101.00**

- Expenditure of R3,288m as reflected in the table above.

Road Transport - Civil Engineering Roads

- Reflects R103, 329m expenditure under the Civil Engineering Business Unit resulting in a negative variance of R 59,573m. The business unit has R5,5m commitments reflected on the financial system.
- R30, 714m has been spent with pending commitments of R2,5m of the R94,8m (excl. vat) Municipal Disaster Response Grant. The civil business unit have since received a further R1,271bn Disaster grant for capital projects that will be accounted for over two financial years. The capital budget will be adjusted during the month of April 2023.
- R 40, 965m has been spent on the R56,893m (excl. vat) MIG funded infrastructure capital projects with R15k being spent on Office Equipment.
- R17,391m NDPG funded Rehab of Roads, has highlighted in the table below will be downwardly adjusted during the Third Adjustment Budget. The NDPG allocation be considered as an in-kind allocation to KwaDukuza Municipality.
- No expenditure is reflected under the following projects has highlighted in the table below:
    - ✓ Townsend Road/ Avondale Stormwater Upgrade

- ✓ Ward 2 Internal roads
- ✓ Ward 3 Nonoti Beach Road Access
- ✓ Ward 18 pedestrian bridge linking Lindelani and Shakaville
- ✓ Vehicle (Double Cab) – the delivery of vehicles has been delayed and the budget will be considered for roll-over.

- Expenditure for the Civil Business unit is reflected in the following table:

CIVIL ENGINEERING BUSINESS UNIT	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Ward 17 Dendethu Access Road - WIP Council	800,661.00	800,660.65	0.35	-
Townsend Road/ Avondale Stormwater Upgrade WIP Council	2,000,000.00	-	2,000,000.00	-
Ward 2 Internal roads - WIP	1,000,000.00	-	1,000,000.00	-
Ward 1 Regravelling of Road WIP	434,783.00	434,782.61	0.39	-
Ward 2 Regravelling of Road WIP	500,000.00	500,000.00	-	-
Ward 5 Regravelling of Road WIP	1,000,000.00	1,000,000.00	-	-
Ward 7 Regravelling of Road WIP	800,000.00	800,000.00	-	-
Ward 9 Regravelling of Road WIP	1,000,000.00	1,000,000.00	-	-
Ward 10 Regravelling of Road WIP	1,000,000.00	1,000,000.00	-	-
Ward 21 Regravelling of Road WIP	1,000,000.00	1,000,000.00	-	-
Rehab of Village main road WIP - council	2,332,292.00	2,332,292.00	-	-
Manqofini new culvert WIP	434,783.00	-	434,783.00	434,783.00
Construction of new pedestrian bridge C1-Shisampama WIP	434,783.00	239,405.01	195,377.99	-
Install new bridge Sugra and Mbozamo WIP	6,956,522.00	2,285,005.01	4,671,516.99	1.00
Jabula Road Retaining walls WIP	347,826.00	331,874.78	15,951.22	-
Stonecity 2 Construction of retaining wall & sw line WIP	1,304,348.00	1,304,348.00	-	-
New pedestrian wooden bridge Mdlebeni WIP	347,826.00	-	347,826.00	227,434.00
Construction of a new bridge kwamfanomdala WIP	8,695,652.00	2,878,610.10	5,817,041.90	-
Rehabilitation of Primrose road WIP	2,000,000.00	-	2,000,000.00	2,000,000.00
Rehabilitation of Azalea Road WIP	1,000,000.00	-	1,000,000.00	1,000,000.00
Rehab of Mpunzane Road WIP	4,000,000.00	3,999,999.99	0.01	-
Rehab of road at Fairway WIP	1,499,587.00	1,499,586.70	0.30	-
Salt Rock Retained beach banks WIP	521,739.00	278,798.03	242,940.97	-
Inkwazi Low Level crossing WIP	869,565.00	848,391.72	21,173.28	1.00
Rehab of Clowyn Drive WIP	3,000,000.00	2,561,326.94	438,673.06	1.00
Rehab of Garland road WIP	1,999,838.00	1,999,837.20	0.80	-
Rehab of Jupiter tared road and storm water WIP	369,565.00	369,563.27	1.73	-
Mjoza Road Rehab WIP	4,000,000.00	4,000,000.00	-	-
Rehab of Island Road WIP	2,260,870.00	2,260,870.00	-	-
Rehab of P104 Glendale asphalt surfaced road WIP	434,783.00	434,783.00	-	-
Yellow wood industrial Bridge WIP	6,521,739.00	2,114,480.25	4,407,258.75	1.00
Rehab of Nkobongo main road WIP	3,239,929.00	3,239,928.37	0.63	-
Replacement of Hullete Bridge WIP	26,086,957.00	7,047,178.66	19,039,778.34	1.00
Etsheni wooden bridge WIP	391,304.00	391,231.47	72.53	-
Regravelling of Kotshi Road WIP	508,282.00	508,282.00	-	-
Townsend Road/ Avondale Stormwater Upgrade WIP	4,000,000.00	2,006,388.71	1,993,611.29	2.00
Gledhow South Link WIP	317,492.00	317,491.78	0.22	-
Rehab of Business Hives (Off P339) KwaMama WIP	739,130.00	739,130.00	-	-
Rehab of Sandra Road WIP	1,499,544.00	1,499,543.48	0.52	-
Diphini Road Rehab WIP	3,028,851.00	3,028,851.00	-	-
R37 Mphithiza (Mlambo) Drain Upgrade WIP	173,913.00	173,913.00	-	-
Lethiwe Stormwater Upgrade WIP	739,130.00	739,130.00	-	-

CIVIL ENGINEERING BUSINESS UNIT	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Rehab of Road in Ward 15 & 24 WIP	621,051.00	558,945.90	62,105.10	-
Lloyd road stormwater upgrade WIP	521,739.00	521,739.00	-	-
Rehab of Ebrahim and Manor drive WIP	1,634,489.00	1,634,488.00	1.00	1.00
Shezi & Biyela Stormwater Upgrade WIP	556,522.00	556,522.00	-	-
Rehab of Murugan Road WIP	4,000,000.00	4,000,000.00	-	-
Flamboyant Rd Gledhow Upgrade WIP	15,652.00	15,652.00	-	-
Diphini Stormwater Upgrade WIP	608,696.00	-	608,696.00	608,696.00
Rehab of road at Townsend park WIP	8,696.00	8,673.91	22.09	-
Rehab of road at Townsend park WIP	1,999,965.00	1,999,964.96	0.04	-
Construction of new vehicle bridge Mfecane street WIP	8,695,652.00	1,214,641.85	7,481,010.15	-
Rehab of Mpamgele Road WIP	2,000,000.00	2,000,000.00	-	-
Upgrade Nyathikazi Bridge WIP	1,304,348.00	1,296,978.45	7,369.55	1.00
Upgrading Smithers bridge WIP	6,086,957.00	2,183,490.37	3,903,466.63	380,399.84
Rehab of roads at Vulingqondo WIP	1,999,939.00	1,999,938.60	0.40	-
Rehab of roads at Hlalankosi WIP	1,999,760.00	1,999,759.65	0.35	-
Zen Drive Stormwater upgradeWIP	869,565.00	-	869,565.00	869,565.00
Upgrade Nkobongo Bridge WIP	3,043,478.00	1,552,602.97	1,490,875.03	1.00
Upgrade of Mnyundwini culvert bridge WIP	5,913,043.00	616,896.85	5,296,146.15	-
Upgrade Venus Drive culvert bridge WIP	3,130,435.00	1,931,118.90	1,199,316.10	-
Rehab of Msweli Main road WIP	1,999,937.00	1,999,936.75	0.25	-
Riverside Drive bridge to link Stanger manor bridge WIP	8,695,652.00	639,657.29	8,055,994.71	1.00
Rehab of Ward 19 Roads - NDPG	17,391,304.00	-	17,391,304.00	-
Ward 3 Nonoti Beach Road Access - WIP	5,332,292.00	-	5,332,292.00	-
Groutville Market Sports field	5,260,870.00	1,481,276.34	3,779,593.66	-
WARD 16 Moola Industrial	1,499,695.00	1,499,693.04	1.96	1.00
Ballito Office Parking	1,000,000.00	1,000,000.00	-	-
Ballito roads rehab ward 6	1,672,430.00	1,672,429.00	1.00	-
Retaining of Wall Road Access and Storm Water in Ward 18 WIP	881,223.00	585,603.13	295,619.87	-
Commuter Shelters 170452118 (WIP)	336,181.00	336,180.00	1.00	1.00
Groutville Surface Roads and Stormwater MIG in Ward 12 WIP	2,137,566.00	314,529.26	1,823,036.74	-
Ward 14 Retaining of lloyds Housing Pr(Walls (Gabion Guard) WIP	3,200,000.00	585,975.42	2,614,024.58	-
WARD21: DRIEFONTEIN - WIP	1,000,000.00	1,000,000.00	-	-
WARD 28: REHABILTATION OF ROADS - WIP	1,999,868.00	1,999,866.02	1.98	1.00
Ward 17 Rehab of Road - WIP	2,499,872.00	2,499,869.57	2.43	2.00
Ward 22 Rehab of Hugh Dent Basil Hullet Club Road WIP	1,998,436.00	1,998,434.59	1.41	1.00
Ward 3 Nonoti Beach Road Access - WIP	2,167,708.00	-	2,167,708.00	-
P553 link to ward 13 - WIP	999,970.00	999,968.82	1.18	1.00
Sheffield Beach Road in Ward 22 - WIP	999,859.00	999,857.21	1.79	1.00
Gravel Road Upgrade to Blacktop in Ward 8 - WIP	3,659,130.00	3,659,128.57	1.43	1.00
Ward 18 pedestrian bridge linking Lindelani and Shakaville- WIP	200,000.00	-	200,000.00	-
Vehicle (Double Cab)	800,000.00	-	800,000.00	1.00
	210,333,674.00	**103,329,502.15**	**107,004,171.85**	**5,520,898.84**

Road Transport – Vehicle Testing – reflects R 570k budget allocation for the CCTV Equipment and Motor Licencing Equipment. R 379k expenditure for the CCTV project.

Trading Services

In terms of Functional classification, the R68, 949m expenditure reflected is from the following departments within the respective business units: -

Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R 64, 315m resulting in a variance of R39, 683m. The expenditure is reflected in the table below. No expenditure reflected for the Rebuild of the SAPPI Substation and the Refurbishment to Simbiti and Zimbali Infrastructure. TAC is currently deliberating on the Rebuild of SAPPI substation project.

ELECTRICAL PROJECTS	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
Lot 14 Substation WIP	3,800,000.00	-	3,800,000.00	-
Simbiti Infrastructure Refurbishment	5,000,000.00	-	5,000,000.00	-
Zimbali Infrastructure Refurbishment	5,000,000.00	-	5,000,000.00	-
Public building services electrical infrastructure refurbish	1,600,000.00	230,199.99	1,369,800.01	-
MV Substations Rebuild: SAPPI Substations - DTI WIP	29,356,036.00	-	29,356,036.00	-
Lot 14 Substation WIP	6,086,957.00	5,580,291.21	506,665.79	-
NV Street Lights Refurbishment Cluster C WIP	1,300,000.00	838,394.78	461,605.22	-
NV Street Lights Refurbishment Cluster D WIP	1,850,000.00	1,456,816.30	393,183.70	-
NV Street Lights Refurbishment Cluster E WIP	700,000.00	500,000.00	200,000.00	-
NV Street Lights Refurbishment Cluster F WIP	500,000.00	500,000.00	-	-
NV Street Lights Refurbishment Cluster G WIP	1,000,000.00	1,000,000.00	-	-
MV Network Upgrades Cluster F WIP	800,000.00	-	800,000.00	-
MV Network Upgrades Cluster G WIP	800,000.00	-	800,000.00	-
Tinley Manor 11kV OHL Phase 6 WIP	1,397,969.00	1,311,639.07	86,329.93	-
NV Replace Grid Prot Relays 11K P3 430452146 WIP	6,000,000.00	2,913,707.52	3,086,292.48	-
MV Substations Upgrades and Refurbishment: Driefontein Subst WIP	2,281,107.00	88,716.33	2,192,390.67	-
MV Substations Upgrades and Refurbishment: Stanger Substatio WIP	4,576,072.00	88,716.33	4,487,355.67	-
MV Substations Upgrades and Refurbishment: Lavoupierre Subst WIP	2,136,784.00	88,716.33	2,048,067.67	-
MV Substations Upgrades and Refurbishment: Glenhills Substat WIP	844,014.00	88,716.33	755,297.67	-
MV Substations Upgrades and Refurbishment: Gledhow Substatio WIP	200,000.00	88,716.33	111,283.67	-
MV Substations Rebuild: SAPPI Substations - KDM WIP	5,000,000.00	-	5,000,000.00	-
MV Substations Upgrades and Refurbishment: Shakarock Substat WIP	4,164,879.00	177,432.68	3,987,446.32	-
MV Substations Upgrades and Refurbishment: Business Park Sub WIP	50,004.00	-	50,004.00	-
MV Substations Upgrades and Refurbishment: Ballito Substatio WIP	1,500,004.00	88,716.33	1,411,287.67	-
Replace 33kV Cable between Lavopiere and Industial Sub Phase WIP	7,837,401.00	6,391,419.98	1,445,981.02	1.00
Electricity Admin Housing Elect Project WIP	10,949,996.00	6,567,223.31	4,382,772.69	-
Electricity Admin Housing Elect Project WIP	7,320,000.00	7,318,992.52	1,007.48	-
LV Network Upgrades Cluster A WIP	294,996.00	-	294,996.00	-
LV Network Upgrades Cluster B WIP	1,000,000.00	419,917.11	580,082.89	-

ELECTRICAL PROJECTS	ADJUSTED BUDGET	YEAR TO DATE ACTUALS	AVAILABLE BUDGET	PENDINGS
LV Network Upgrades Cluster C WIP	294,996.00	-	294,996.00	-
LV Network Upgrades Cluster D WIP	694,996.00	-	694,996.00	-
LV Network Upgrades Cluster E WIP	294,996.00	-	294,996.00	-
LV Network Upgrades Cluster F WIP	294,996.00	-	294,996.00	-
LV Network Upgrades Cluster G WIP	294,996.00	-	294,996.00	-
MV Network Upgrades Cluster A WIP	358,056.00	-	358,056.00	-
MV Network Upgrades Cluster B WIP	3,323,012.00	1,779,903.36	1,543,108.64	-
MV Network Upgrades Cluster C WIP	358,056.00	-	358,056.00	-
MV Network Upgrades Cluster D WIP	2,871,024.00	2,053,733.75	817,290.25	-
MV Network Upgrades Cluster E WIP	500,000.00	-	500,000.00	-
NV SAPPI Gizenga Substation 440423981 WIP	13,000,000.00	8,174,211.87	4,825,788.13	-
Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP	11,800,000.00	2,656,995.18	9,143,004.82	-
MV Substations Upgrades and Refurbishment: Shakaskraal Subst WIP	1,037,286.00	88,716.33	948,569.67	-
NV Street Lights Cluster A 100 SL 400452122 WIP	2,100,004.00	1,239,441.70	860,562.30	-
NV Street Lights Cluster B 37SL 400452123 WIP	2,100,004.00	1,100,004.00	1,000,000.00	-
NV Street Lights CLuster C 100SL 400452124 WIP	2,100,004.00	952,060.33	1,147,943.67	-
NV Street Lights Cluster D 100SL 400452125 WIP	2,100,004.00	1,100,004.00	1,000,000.00	-
NV Street Lights Cluster E 100 SL 400452126 WIP	2,100,004.00	1,064,181.30	1,035,822.70	-
NV Street Lights Cluster F 50 SL 400452127 WIP	2,100,004.00	1,437,522.65	662,481.35	-
NV Street Lights Cluster G 50 SL 400452128 WIP	2,100,004.00	1,093,789.91	1,006,214.09	-
NV Street Lights Refurbishment Cluster A WIP	1,000,000.00	1,000,000.00	-	-
NV Street Lights Refurbishment Cluster B WIP	1,350,000.00	946,927.61	403,072.39	-
Implementation of KDM Scada System	22,702,744.00	3,838,829.78	18,863,914.22	-
Network Master Planning (Reticulation)	1,400,000.00	-	1,400,000.00	-
400 Furniture and Equipment	50,000.00	25,347.00	24,653.00	14,636.61
NV Electricity Admin Safety Equip Fas PPE Port 400461472	180,000.00	-	180,000.00	-
NV Electricity Admin Tools Equip 400400027	180,000.00	25,444.00	154,556.00	2.00
	190,031,405.00	**64,315,445.22**	**125,715,959.78**	**14,639.61**

Waste Management

- R 4,633m expenditure reflected with a pending order to the value of R 434k for Skips. The expenditure relates to:-
    - Cage Truck with canvas and seats – R 2 091m
    - Compactor Truck – R 2 115m
    - Recycling and Waste Buy Back Centre - R 427,6k

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

Capital Expenditure per municipal business unit for the Third Quarter under review.

SUMMARY CAPITAL EXPENDITURE 2022/23						
BUSINESS UNIT	**APPROVED BUDGET**	**1st ADJUSTED BUDGET**	**2nd ADJUSTMENT BUDGET**	**YTD EXP.**	**YTD %**	**AVAILABLE BALANCE**
OFFICE OF THE MUNICIPAL MANAGER	3,692,409	3,692,409	1,038,000	118,097	11.4%	919,903
CORPORATE SERVICES	22,700,000	22,700,000	23,321,870	1,742,060	7.5%	21,579,810
FINANCE	6,300,000	500,000	500,000	80,433	16.1%	419,567
EDP	13,209,603	13,209,603	15,039,607	10,412,163	69.2%	4,627,444
COMMUNITY SERVICES & PUBLIC AMENITIES	58,016,488	53,016,488	50,248,944	22,274,469	44.3%	27,974,475
COMMUNITY SAFETY	24,350,000	24,350,000	23,048,337	3,429,250	14.9%	19,619,087
CIVIL ENGINEERING & HUMAN SETTLEMENTS	155,730,993	261,350,995	220,040,110	109,227,316	49.6%	110,812,795
ELECTRICAL ENGINEERING	226,015,384	226,015,384	205,025,385	69,990,502	34.1%	135,034,883
YOUTH DEVELOPMENT	250,000	250,000	250,000	78,116	31.2%	171,884
TOTAL	**510,264,877**	**605,084,879**	**538,512,253**	**217,352,406**		**321,159,847**
				40.4%		*59.64%*

REVENUE & EXPENDITURE INCLUDING "ACCRUALS"

FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)

Revenue By Source	Adjusted Budget	YTD - March 2023	Estimated Accruals - 11th April 2023	YTD Budget	YTD Variance	YTD Variance %
Property rates	643,799,627	451,972,401		468,217,911	(16,245,509)	-3%
Service charges - electricity revenue	1,069,331,304	711,014,254	80,493,885	801,998,478	(10,490,339)	-1%
Service charges - refuse revenue	86,111,840	68,881,110		64,583,880	4,297,230	7%
Rental of facilities and equipment	3,023,408	2,105,549		2,267,556	(162,007)	-7%
Interest earned - external investments	46,902,835	36,152,585	4,005,758	35,177,126	4,981,217	14%
Interest earned - outstanding debtors	9,249,996	4,870,938		6,937,497	(2,066,559)	-30%
Fines, penalties and forfeits	31,714,848	14,917,936		23,786,136	(8,868,200)	-37%
Licences and permits	833,608	462,179		625,206	(163,027)	-26%
Agency services	13,200,000	7,572,155		9,900,000	(2,327,845)	-24%
Transfers and subsidies	257,055,148	244,625,575		192,791,361	51,834,214	27%
Other revenue	61,386,856	38,327,047		46,040,142	(7,713,095)	-17%
Gains	3,064,812	-		2,298,609	(2,298,609)	-100%
Total Revenue (excluding capital transfers and contributions)	**2,225,674,282**	**1,580,901,729**	**84,499,643**	**1,654,623,902**	**10,777,470**	1%
Expenditure By Type						
Employee related costs	516,649,958	368,424,563		387,487,469	(19,062,906)	-5%
Remuneration of councillors	28,695,167	25,585,091		21,521,375	4,063,715	19%
Debt impairment	29,200,000	766,946		21,900,000	(21,133,054)	-96%
Depreciation & asset impairment	113,825,690	68,949,571		85,369,268	(16,419,696)	-19%
Finance charges	25,100,772	9,499,137		18,825,579	(9,326,442)	-50%
Bulk purchases	985,913,918	682,434,833	79,750,684	739,435,439	22,750,078	3%
Other materials	24,395,303	16,288,213		18,296,477	(2,008,264)	-11%
Contracted services	330,778,361	211,723,147		248,083,771	(36,360,624)	-15%
Transfers and subsidies	15,268,295	10,115,583		11,451,221	(1,335,638)	-12%
Other expenditure	134,459,677	75,321,341		100,844,758	(25,523,416)	-25%
Losses	21,765,584	-		16,324,188	(16,324,188)	-100%
Total Expenditure	**2,226,052,725**	**1,469,108,424**	**79,750,684**	**1,669,539,544**	**(120,680,436)**	-7%
Surplus/(Deficit)	**(378,443)**	**111,793,305**	**4,748,959**	**(14,915,642)**	**131,457,906**	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	235,847,648	79,089,098		176,885,736	(97,796,638)	-55%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-	-	
	235,847,648	**79,089,098**	**-**	**176,885,736**	**(97,796,638)**	
Surplus/ (Deficit) for the year	**235,469,205**	**190,882,403**	**4,748,959**	**161,970,094**	**33,661,268**	
Surplus/ (Deficit) for the year including estimated Accruals			**195,631,362**			

SUMMARY CAPITAL BUDGET INCLUDING "ACCRUALS"

SUMMARY CAPITAL EXPENDITURE 2022/23								
BUSINESS UNIT	APPROVED BUDGET	1st ADJUSTED BUDGET	2nd ADJUSTMENT BUDGET	YTD EXP.	PENDINGS	YTD EXP INCL. PENDINGS	YTD %	AVAILABLE BALANCE
OFFICE OF THE MUNICIPAL MANAGER	3,692,409	3,692,409	1,038,000	118,097	22,362	140,459	13.5%	897,541
CORPORATE SERVICES	22,700,000	22,700,000	23,321,870	1,742,060	253,245	1,995,305	8.6%	21,326,565
FINANCE	6,300,000	500,000	500,000	80,433	85,578	166,011	33.2%	333,989
EDP	13,209,603	13,209,603	15,039,607	10,412,163	200,001	10,612,164	70.6%	4,427,443
COMMUNITY SERVICES & PUBLIC AMENITIES	58,016,488	53,016,488	50,248,944	22,274,469	4,776,695	27,051,164	53.8%	23,197,780
COMMUNITY SAFETY	24,350,000	24,350,000	23,048,337	3,429,250	17,358,734	20,787,984	90.2%	2,260,353
CIVIL ENGINEERING & HUMAN SETTLEMENTS	155,730,993	261,350,995	220,040,110	109,227,316	5,654,277	114,881,592	52.2%	105,158,518
ELECTRICAL ENGINEERING	226,015,384	226,015,384	205,025,385	69,990,502	2,432,103	72,422,605	35.3%	132,602,780
YOUTH DEVELOPMENT	250,000	250,000	250,000	78,116	35,743	113,859	45.5%	136,141
TOTAL	**510,264,877**	**605,084,879**	**538,512,253**	**217,352,406**	**30,818,736**	**248,171,142**		**290,341,111**
				40.4%	*5.7%*	*46.1%*		*53.92%*

CASH FLOW STATEMENT – SCHEDULE C7

In terms of MFMA Budget Circular 98, the following movement accounts should only be used for cash inflow and outflow transactions:

Item Assets:

- Collections: Collections received pertaining to a respective account (example is collection on receivables from non-exchange (property rates) and non-exchange (service charges electricity) transactions.
- Acquisitions: Purchases of assets and other expenditure.
- Disposal: Sale of non-current assets (example land).
- Earned: Interest earned on a bank account.

Item Liabilities:

- Receipts: Current year receipts on transfer and subsidies.
- Advances: Advances taken for the year, e.g., for borrowing.
- Repayments: Repayments for the year, e.g., for borrowing.
- Payments: Payments made; example defined benefits.
- Withdrawals: Payments made, examples are for bulk purchases for electricity and bulk purchases water.

The Municipality has currently not fully implemented transactions on the Item Liabilities leg as listed above, thereby resulting in a slight overstatement on the closing cash balance of R2, 557bn. The actual cash closing balance inclusive of Investments at the end of March is R 2,233bn.

If a municipality is not transacting or reporting directly in or from their financial system, then the controls that are built into the system to prevent an unauthorised transaction or reduction in cash reserves will not be triggered, therefore it is imperative that the errors and misallocations be timeously identified and corrected by the Director Expenditure.

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		565,469	574,186	615,890	61,685	443,214	615,468	(172,254)	-28%	615,890
Service charges		1,223,503	1,060,656	1,095,671	122,725	954,721	1,060,106	(105,385)	-10%	1,095,671
Other revenue		126,894	195,899	203,145	12,096	105,079	181,384	(76,304)	-42%	203,145
Transfers and Subsidies - Operational		207,697	254,652	265,652	64,238	260,651	198,649	62,002	31%	265,652
Transfers and Subsidies - Capital		67,902	175,074	284,117	1,277,387	1,445,430	284,117	1,161,313	409%	284,117
Interest		28,608	24,935	46,903	4,217	33,393	27,470	5,923	22%	46,903
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,197,838)	(1,876,252)	(2,046,791)	(400,388)	(1,372,800)	(2,039,948)	(667,148)	33%	(2,046,791)
Finance charges		(8,942)	(25,101)	(25,101)	(364)	(9,499)	(25,101)	(15,602)	62%	(25,101)
Transfers and Grants		(4)	(11,412)	(15,112)	-	-	(15,112)	(15,112)	100%	(15,112)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,013,288	402,638	414,374	1,141,595	1,860,189	287,033	(1,573,155)	-548%	414,374
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	348	(348)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	(348)	348	-100%	-
Payments										
Capital assets		(236,404)	(507,367)	(529,544)	(43,439)	(237,749)	(529,544)	(291,795)	55%	(529,544)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(236,404)	(507,367)	(529,544)	(43,439)	(237,749)	(529,544)	(291,795)	55%	(529,544)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	10,000	-	-	-	-	-		-
Increase (decrease) in consumer deposits		2,890	1,511	1,511	121	1,303	(39,878)	41,181	-103%	1,511
Payments										
Repayment of borrowing		(872)	(13,037)	(13,037)	-	(53)	13,037	13,090	100%	(13,037)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,018	(1,526)	(11,526)	121	1,250	(26,840)	(26,090)	105%	(11,526)
NET INCREASE/ (DECREASE) IN CASH HELD		778,902	(106,256)	(126,696)	1,099,277	1,623,689	(269,351)			(126,696)
Cash/cash equivalents at beginning:		548,834	827,614	950,864		933,791	950,864			933,791
Cash/cash equivalents at month/year end:		1,327,737	721,358	824,167		2,557,480	681,513			807,094

KWADUKUZA
MUNICIPALITY

1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

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

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

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

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

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

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	554,757	604,725	643,800	55,049	451,972	469,173	(17,201)	-4%	643,800
Service charges	1,089,619	1,139,310	1,155,443	95,624	779,895	860,936	(81,040)	-9%	1,155,443
Investment revenue	32,050	24,935	46,903	4,508	36,153	27,470	8,683	32%	46,903
Transfers and subsidies	219,049	254,652	257,055	64,863	244,626	192,250	52,375	27%	257,055
Other own revenue	162,347	114,112	122,474	5,592	68,256	88,928	(20,673)	-23%	122,474
Total Revenue (excluding capital transfers and contributions)	**2,057,823**	**2,137,733**	**2,225,674**	**225,636**	**1,580,902**	**1,638,758**	**(57,856)**	**-4%**	**2,225,674**
Employee costs	460,814	545,009	516,650	40,199	368,425	397,369	(28,944)	-7%	516,650
Remuneration of Councillors	22,210	27,116	28,695	2,290	25,585	20,969	4,616	22%	28,695
Depreciation & asset impairment	93,575	100,622	113,825	8,264	68,950	80,748	(11,798)	-15%	113,825
Finance charges	18,937	25,101	25,101	364	9,499	18,826	(9,326)	-50%	25,101
Inventory consumed and bulk purchases	962,155	947,693	1,010,259	75,325	698,723	744,957	(46,234)	-6%	1,010,259
Transfers and subsidies	70,396	14,112	15,268	3,424	10,116	11,268	(1,152)	-10%	15,268
Other expenditure	375,439	476,855	516,254	36,666	287,811	373,119	(85,308)	-23%	516,254
Total Expenditure	**2,003,527**	**2,136,507**	**2,226,053**	**166,532**	**1,469,108**	**1,647,255**	**(178,146)**	**-11%**	**2,226,053**
Surplus/(Deficit)	**54,296**	**1,226**	**(378)**	**59,104**	**111,793**	**(8,497)**	**120,290**	**-1416%**	**(378)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81,433	175,074	235,848	5,086	78,233	221,041	(142,808)	-65%	235,848
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	20,780	–	–	856	856	–	856	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**156,508**	**176,300**	**235,469**	**65,046**	**190,882**	**212,544**	**(21,661)**	**-10%**	**235,469**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**156,508**	**176,300**	**235,469**	**65,046**	**190,882**	**212,544**	**(21,661)**	**-10%**	**235,469**
Capital expenditure & funds sources									
Capital expenditure	**230,918**	**510,265**	**538,512**	**46,796**	**217,352**	**347,743**	**(130,391)**	**-37%**	**538,512**
Capital transfers recognised	70,413	184,735	237,807	16,628	91,398	160,288	(68,891)	-43%	237,807
Borrowing	–	10,000	–	–	–	–	–		–
Internally generated funds	160,543	315,530	300,705	30,168	125,955	187,455	(61,500)	-33%	300,705
Total sources of capital funds	**230,957**	**510,265**	**538,512**	**46,796**	**217,352**	**347,743**	**(130,391)**	**-37%**	**538,512**
Financial position									
Total current assets	1,266,305	1,295,976	1,535,335		2,515,644				1,535,335
Total non current assets	2,582,867	2,995,110	3,003,765		2,756,388				3,003,765
Total current liabilities	510,585	743,289	952,033		1,725,199				952,033
Total non current liabilities	303,344	340,118	316,357		296,153				316,357
Community wealth/Equity	**3,035,241**	**3,207,679**	**3,270,710**		**3,250,679**				**3,270,710**
Cash flows									
Net cash from (used) operating	1,013,288	402,638	414,374	1,141,595	1,860,189	287,033	(1,573,155)	-548%	414,374
Net cash from (used) investing	(236,404)	(507,367)	(529,544)	(43,439)	(237,749)	(529,544)	(291,795)	55%	(529,544)
Net cash from (used) financing	2,018	(1,526)	(11,526)	121	1,250	(26,840)	(28,090)	105%	(11,526)
Cash/cash equivalents at the month/year end	**1,327,737**	**721,358**	**824,167**	–	**2,557,480**	**681,513**	**(1,875,967)**	**-275%**	**807,094**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	89,618	25,355	13,783	11,731	10,285	9,813	47,445	177,175	385,204
Creditors Age Analysis									
Total Creditors	11,218	218	29	125	10	68	0	546	12,215

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		711,365	752,713	815,677	104,876	591,540	589,702	1,839	0%	815,677
Executive and council		65,367	75,935	76,760	43,689	72,746	57,281	15,465	27%	76,760
Finance and administration		645,256	675,924	738,064	61,187	517,940	531,780	(13,840)	-3%	738,064
Internal audit		742	854	854	–	854	640	213	33%	854
Community and public safety		155,007	91,765	93,303	27,531	81,954	69,439	12,516	18%	93,303
Community and social services		27,871	20,908	21,616	4,422	19,867	15,965	3,903	24%	21,616
Sport and recreation		44,877	51,304	51,404	19,593	50,915	38,518	12,397	32%	51,404
Public safety		10,840	12,292	12,292	104	2,408	9,219	(6,811)	-74%	12,292
Housing		71,418	7,261	7,991	3,412	8,765	5,738	3,027	53%	7,991
Health		–	–	–	–	–	–	–		–
Economic and environmental services		122,908	150,273	265,852	(7)	132,121	224,662	(92,542)	-41%	265,852
Planning and development		36,989	52,476	58,202	(3,958)	36,743	41,948	(5,205)	-12%	58,202
Road transport		84,326	95,964	205,817	3,951	93,545	181,340	(87,795)	-48%	205,817
Environmental protection		1,593	1,833	1,833	–	1,833	1,375	458	33%	1,833
Trading services		1,170,754	1,318,057	1,286,690	99,178	854,376	975,996	(121,620)	-12%	1,286,690
Energy sources		1,071,572	1,212,157	1,175,775	90,182	760,743	894,565	(133,821)	-15%	1,175,775
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		99,182	105,900	110,915	8,996	93,632	81,431	12,201	15%	110,915
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2,160,035	2,312,807	2,461,522	231,578	1,659,991	1,859,798	(199,808)	-11%	2,461,522
Expenditure - Functional										
Governance and administration		270,441	282,572	312,532	23,706	204,018	223,913	(19,895)	-9%	312,532
Executive and council		87,776	92,580	91,313	6,841	64,991	68,928	(3,938)	-6%	91,313
Finance and administration		178,356	183,606	215,139	16,289	135,489	150,318	(14,829)	-10%	215,139
Internal audit		4,309	6,385	6,081	576	3,538	4,667	(1,129)	-24%	6,081
Community and public safety		335,260	342,301	318,164	27,798	229,070	247,027	(17,957)	-7%	318,164
Community and social services		44,425	60,011	58,777	4,397	37,272	44,515	(7,243)	-16%	58,777
Sport and recreation		95,860	108,145	106,333	9,969	82,610	80,384	2,226	3%	106,333
Public safety		115,962	152,231	133,148	9,205	94,117	106,540	(12,423)	-12%	133,148
Housing		79,014	21,913	19,905	4,227	15,071	15,588	(517)	-3%	19,905
Health		–	–	–	–	–	–	–		–
Economic and environmental services		180,456	223,158	229,612	14,447	142,504	170,550	(28,046)	-16%	229,612
Planning and development		58,803	101,114	98,692	5,282	57,646	75,167	(17,521)	-23%	98,692
Road transport		119,562	118,597	127,826	8,945	82,884	92,939	(10,055)	-11%	127,826
Environmental protection		2,091	3,446	3,093	221	1,974	2,444	(470)	-19%	3,093
Trading services		1,217,370	1,288,477	1,365,744	100,581	893,518	1,005,765	(112,247)	-11%	1,365,744
Energy sources		1,103,968	1,146,678	1,212,745	87,995	793,166	895,685	(102,519)	-11%	1,212,745
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		113,401	141,799	153,000	12,586	100,351	110,080	(9,728)	-9%	153,000
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2,003,527	2,136,507	2,226,053	166,532	1,469,108	1,647,255	(178,146)	-11%	2,226,053
Surplus/ (Deficit) for the year		156,508	176,300	235,469	65,046	190,882	212,544	(21,661)	-10%	235,469

References

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

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

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

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

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		711,365	752,713	815,677	104,676	591,540	589,702	1,839	0%	815,677
Executive and council		65,367	75,935	76,760	43,689	72,746	57,281	15,465	27%	76,760
Mayor and Council		61,465	71,445	72,270	43,689	68,256	53,913	14,343	27%	72,270
Municipal Manager, Town Secretary and Chief Executive		3,902	4,490	4,490	–	4,490	3,368	1,123	33%	4,490
Finance and administration		645,256	675,924	738,064	61,187	517,940	531,780	(13,840)	-3%	738,064
Administrative and Corporate Support		37	80	80	–	–	60	(60)	-100%	80
Asset Management		–	–	–	–	–	–	–		–
Finance		639,317	667,011	726,642	61,164	510,319	524,092	(13,772)	-3%	726,642
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		2,038	2,291	2,299	–	2,299	1,721	578	34%	2,299
Information Technology		1	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		3,238	3,726	3,726	–	3,726	2,795	932	33%	3,726
Property Services		(13)	31	31	2	19	23	(4)	-17%	31
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		639	2,785	5,285	21	1,576	3,089	(1,513)	-49%	5,285
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		742	854	854	–	854	640	213	33%	854
Governance Function		742	854	854	–	854	640	213	33%	854
Community and public safety		155,007	91,765	93,303	27,531	81,954	69,439	12,516	18%	93,303
Community and social services		27,871	20,908	21,616	4,422	19,867	15,965	3,903	24%	21,616
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		2,818	2,785	2,985	51	2,643	2,168	474	22%	2,985
Child Care Facilities		5,958	6,856	6,856	–	6,856	5,142	1,714	33%	6,856
Community Halls and Facilities		272	459	459	36	236	345	(109)	-32%	459
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		3,273	3,767	3,767	–	3,767	2,825	942	33%	3,767
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		6,906	6,807	7,315	4,334	6,132	5,309	824	16%	7,315
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		8,645	235	235	–	234	176	58	33%	235
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		44,877	51,304	51,404	19,593	50,915	38,518	12,397	32%	51,404
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		43,840	50,402	50,402	19,524	50,240	37,802	12,438	33%	50,402
Recreational Facilities		1,038	901	1,001	69	675	716	(41)	-6%	1,001
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		10,840	12,292	12,292	104	2,408	9,219	(6,811)	-74%	12,292
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		270	511	511	25	399	383	16	4%	511
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		10,571	11,781	11,781	79	2,009	8,836	(6,827)	-77%	11,781
Pounds		–	–	–	–	–	–	–		–
Housing		71,418	7,261	7,991	3,412	8,765	5,738	3,027	53%	7,991
Housing		71,418	7,261	7,991	3,412	8,765	5,738	3,027	53%	7,991
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		122,908	150,273	265,852	(7)	132,121	224,662	(92,542)	-41%	265,852
Planning and development		36,989	52,476	58,202	(3,958)	36,743	41,948	(5,205)	-12%	58,202
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		2,565	2,137	2,137	–	2,137	1,603	534	33%	2,137
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		1,451	2,461	2,461	19	1,700	1,846	(146)	-8%	2,461
Economic Development/Planning		9,009	20,476	23,952	(5,552)	11,009	17,047	(6,039)	-35%	23,952
Regional Planning and Development		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Town Planning, Building Regulations and Enforcement, and City Engineer		23,964	27,401	29,651	1,575	21,896	21,451	445	2%	29,651
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		84,326	95,964	205,817	3,951	93,545	181,340	(87,795)	-48%	205,817
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		9,661	13,200	13,200	368	7,572	9,900	(2,328)	-24%	13,200
Roads		74,666	82,764	192,617	3,583	85,973	171,440	(85,467)	-50%	192,617
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		1,593	1,833	1,833	–	1,833	1,375	458	33%	1,833
Biodiversity and Landscape		1,593	1,833	1,833	–	1,833	1,375	458	33%	1,833
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		1,170,754	1,318,057	1,286,690	99,178	854,376	975,996	(121,620)	-12%	1,286,690
Energy sources		1,071,572	1,212,157	1,175,775	90,182	760,743	894,565	(133,821)	-15%	1,175,775
Electricity		1,071,572	1,212,157	1,175,775	90,182	760,743	894,565	(133,821)	-15%	1,175,775
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		99,182	105,900	110,915	8,996	93,632	81,431	12,201	15%	110,915
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		99,182	105,900	110,915	8,996	93,632	81,431	12,201	15%	110,915
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2,160,035	2,312,807	2,461,522	231,578	1,659,991	1,859,798	(199,808)	-11%	2,461,522
Expenditure - Functional										
Municipal governance and administration		270,441	282,572	312,532	23,706	204,018	223,913	(19,895)	-9%	312,532
Executive and council		87,776	92,580	91,313	6,841	64,991	68,928	(3,938)	-6%	91,313
Mayor and Council		53,583	55,154	55,078	4,526	40,891	41,335	(445)	-1%	55,078
Municipal Manager, Town Secretary and Chief Executive		34,193	37,426	36,235	2,315	24,100	27,593	(3,493)	-13%	36,235
Finance and administration		178,356	183,606	215,139	16,269	135,489	150,318	(14,829)	-10%	215,139
Administrative and Corporate Support		21,462	27,968	32,454	2,201	20,001	22,830	(2,829)	-12%	32,454
Asset Management		–	–	–	–	–	–	–		–
Finance		64,660	55,736	71,186	4,624	39,585	47,982	(8,398)	-18%	71,186
Fleet Management		14,487	12,942	15,952	1,394	11,285	10,910	375	3%	15,952
Human Resources		11,446	13,006	14,557	1,625	10,377	10,375	2	0%	14,557
Information Technology		16,580	21,203	21,322	1,141	12,679	15,898	(3,219)	-20%	21,322
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		6,004	14,525	14,171	1,032	6,620	10,752	(4,132)	-38%	14,171
Property Services		9,130	10,169	10,458	845	7,079	7,742	(663)	-9%	10,458
Risk Management		–	–	–	–	–	–	–		–
Security Services		24,602	18,756	24,779	2,563	20,577	16,476	4,101	25%	24,779
Supply Chain Management		7,984	9,281	10,259	863	7,287	7,352	(65)	-1%	10,259
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		4,309	6,385	6,081	576	3,538	4,667	(1,129)	-24%	6,081
Governance Function		4,309	6,385	6,081	576	3,538	4,667	(1,129)	-24%	6,081
Community and public safety		335,260	342,301	318,164	27,798	229,070	247,027	(17,957)	-7%	318,164
Community and social services		44,425	60,011	58,777	4,397	37,272	44,515	(7,243)	-16%	58,777
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		9,250	11,734	11,382	949	6,990	8,660	(1,669)	-19%	11,382
Child Care Facilities		7,005	12,409	12,073	616	7,620	9,172	(1,552)	-17%	12,073
Community Halls and Facilities		8,639	11,282	12,214	866	7,293	8,834	(1,542)	-17%	12,214
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		5,770	7,584	6,774	763	4,469	5,364	(895)	-17%	6,774
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		12,651	15,280	14,714	1,114	10,100	11,233	(1,134)	-10%	14,714
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		1,109	1,722	1,620	87	800	1,251	(451)	-36%	1,620
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		95,860	108,145	106,333	9,969	82,610	80,384	2,226	3%	106,333
Beaches and Jetties		8	–	–	8	384	–	384	#DIV/0!	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		58,159	62,540	61,823	6,244	51,175	46,618	4,557	10%	61,823
Recreational Facilities		37,693	45,605	44,510	3,717	31,051	33,766	(2,715)	-8%	44,510
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		115,962	152,231	133,148	9,205	94,117	106,540	(12,423)	-12%	133,148
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		44,062	61,167	51,073	3,584	36,465	41,812	(5,346)	-13%	51,073
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		71,900	91,064	82,075	5,621	57,652	64,728	(7,077)	-11%	82,075
Pounds		–	–	–	–	–	–	–		–
Housing		79,014	21,913	19,905	4,227	15,071	15,588	(517)	-3%	19,905
Housing		79,014	21,913	19,905	4,227	15,071	15,588	(517)	-3%	19,905
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		180,456	223,158	229,612	14,447	142,504	170,550	(28,046)	-16%	229,612
Planning and development		58,803	101,114	98,692	5,282	57,646	75,167	(17,521)	-23%	98,692
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		12,522	32,620	23,144	1,336	11,138	20,745	(9,607)	-46%	23,144
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		10,710	13,160	13,661	1,012	9,610	10,077	(468)	-5%	13,661
Economic Development/Planning		14,112	28,944	36,319	937	20,479	24,958	(4,479)	-18%	36,319
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement, and City Engineer		21,459	26,170	25,569	1,996	16,419	19,387	(2,968)	-15%	25,569
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		119,562	118,597	127,826	8,945	82,884	92,939	(10,055)	-11%	127,826
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		13,144	17,158	15,435	1,008	10,517	12,179	(1,662)	-14%	15,435
Roads		106,418	101,439	112,391	7,937	72,367	80,760	(8,393)	-10%	112,391
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		2,091	3,446	3,093	221	1,974	2,444	(470)	-19%	3,093
Biodiversity and Landscape		2,091	3,446	3,093	221	1,974	2,444	(470)	-19%	3,093
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		1,217,370	1,288,477	1,365,744	100,581	893,518	1,005,765	(112,247)	-11%	1,365,744
Energy sources		1,103,968	1,146,678	1,212,745	87,995	793,166	895,685	(102,519)	-11%	1,212,745
Electricity		1,098,466	1,139,443	1,209,130	87,864	791,380	891,707	(100,326)	-11%	1,209,130
Street Lighting and Signal Systems		5,502	7,235	3,615	131	1,786	3,978	(2,193)	-55%	3,615
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Water Treatment		–	–	–	–	–	–	–		–
Water Distribution		–	–	–	–	–	–	–		–
Water Storage		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		–	–	–	–	–	–	–		–
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		–	–	–	–	–	–	–		–
Waste management		113,401	141,799	153,000	12,586	100,351	110,080	(9,728)	-9%	153,000
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		103,727	129,757	141,575	11,647	92,301	101,295	(8,994)	-9%	141,575

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Street Cleaning		9,675	12,042	11,425	939	8,050	8,784	(734)	-8%	11,425
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2,003,527	2,136,507	2,226,053	166,532	1,469,108	1,647,255	(178,146)	-11%	2,226,053
Surplus/ (Deficit) for the year		156,508	176,300	235,469	65,046	190,882	212,544	(21,661)	-10%	235,469

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

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

check oprev balance	1,550,391,240	1,704,632,837	1,830,253,368	155,792,186	1,119,381,876	1,323,100,417	#REF!		1,830,253,368
check opexp balance	1,420,622,356	1,586,104,454	1,646,174,258	115,179,610	1,089,321,777	1,221,128,946	-131,807,169		1,646,174,258

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

Vote Description	Ref	2021/22	Budget Year							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		10,447	11,208	11,208	–	11,208	8,406	2,802	33.3%	11,208
Vote 2 - Corporate Services Business Unit		63,541	73,815	74,649	43,689	70,555	55,695	14,860	26.7%	74,649
Vote 3 - Finance Business Unit		639,955	669,796	731,927	61,185	511,895	527,181	(15,286)	-2.9%	731,927
Vote 4 - Economic Development Planning Business Unit		44,662	52,407	58,133	(3,958)	36,672	41,895	(5,223)	-12.5%	58,133
Vote 5 - Community Services and Public Amenities Business Unit		153,589	167,237	172,960	33,008	153,495	127,717	25,779	20.2%	172,960
Vote 6 - Community Safety Business Unit		24,241	29,276	29,376	474	13,808	21,997	(8,189)	-37.2%	29,376
Vote 7 - Civil Engineering and Human Settlement Business Unit		146,070	90,056	200,639	6,998	94,757	177,201	(82,444)	-46.5%	200,639
Vote 8 - Electrical Engineering Business Unit		1,071,572	1,212,157	1,175,775	90,182	760,743	894,565	(133,821)	-15.0%	1,175,775
Vote 9 - Youth Development Business Unit		5,958	6,856	6,856	–	6,856	5,142	1,714	33.3%	6,856
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	2,160,035	2,312,807	2,461,522	231,578	1,659,991	1,859,798	(199,808)	-10.7%	2,461,522
Expenditure by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		53,706	82,823	72,514	4,760	40,844	57,994	(17,150)	-29.6%	72,514
Vote 2 - Corporate Services Business Unit		103,073	117,352	123,412	9,493	83,948	90,438	(6,490)	-7.2%	123,412
Vote 3 - Finance Business Unit		72,643	65,017	81,446	5,488	46,872	55,334	(8,462)	-15.3%	81,446
Vote 4 - Economic Development Planning Business Unit		49,481	73,463	80,261	4,253	49,282	58,117	(8,835)	-15.2%	80,261
Vote 5 - Community Services and Public Amenities Business Unit		224,579	272,011	281,684	23,952	194,718	207,128	(12,410)	-6.0%	281,684
Vote 6 - Community Safety Business Unit		179,965	220,291	203,212	15,570	146,858	158,387	(11,529)	-7.3%	203,212
Vote 7 - Civil Engineering and Human Settlement Business Unit		194,561	133,521	142,754	13,009	94,516	104,090	(9,574)	-9.2%	142,754
Vote 8 - Electrical Engineering Business Unit		1,118,455	1,159,620	1,228,696	89,389	804,451	906,596	(102,144)	-11.3%	1,228,696
Vote 9 - Youth Development Business Unit		7,043	12,409	12,073	618	7,620	9,172	(1,552)	-16.9%	12,073
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2,003,527	2,136,507	2,226,053	166,532	1,469,108	1,647,255	(178,146)	-10.8%	2,226,053
Surplus/ (Deficit) for the year	2	156,508	176,300	235,469	65,046	190,882	212,544	(21,661)	-10.2%	235,469

References

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

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Chief Operations Officer Business Unit		10,447	11,208	11,208	–	11,208	8,406	2,802	33%	11,208
1.1 - Municipal Managers Office		3,902	4,490	4,490	–	4,490	3,368	1,123	33%	4,490
1.2 - Internal Audit		742	854	854	–	854	640	213	33%	854
1.3 - Corporate Communications		3,238	3,726	3,726	–	3,726	2,795	932	33%	3,726
1.4 - IDP		1,423	823	823	–	823	617	206	33%	823
1.5 - PMS		363	418	418	–	418	314	105	33%	418
1.6 - Public Participation		779	896	896	–	896	672	224	33%	896
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		63,541	73,815	74,649	43,689	70,555	55,695	14,860	27%	74,649
2.1 - Council General Expenses		61,465	71,445	72,270	43,689	68,256	53,913	14,343	27%	72,270
2.2 - Human Resources - Admin		2,038	2,291	2,299	–	2,299	1,721	578	34%	2,299
2.3 - Administration: General		37	80	80	–	–	60	(60)	-100%	80
2.4 - Information Technology		1	–	–	–	–	–	–		–
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		639,955	669,796	731,927	61,185	511,895	527,181	(15,286)	-3%	731,927
3.1 - Assessment Rates		554,757	604,725	643,800	55,049	451,972	469,173	(17,201)	-4%	643,800
3.2 - Budget and Treasury Office		84,560	62,286	82,842	6,115	58,347	54,918	3,429	6%	82,842
3.3 - Supply Chain Management		639	2,785	5,285	21	1,576	3,089	(1,513)	-49%	5,285
3.4 - Null		–	–	–	–	–	–	–		–
3.5 - Null		–	–	–	–	–	–	–		–
3.6 - Null		–	–	–	–	–	–	–		–
3.7 - Null		–	–	–	–	–	–	–		–
3.8 - Null		–	–	–	–	–	–	–		–
3.9 - Null		–	–	–	–	–	–	–		–
3.10 - Null		–	–	–	–	–	–	–		–
Vote 4 - Economic Development Planning Business Unit		44,662	52,407	58,133	(3,958)	36,672	41,895	(5,223)	-12%	58,133
4.1 - Museum		8,645	235	235	–	234	176	58	33%	235
4.2 - Economic Develop. & Planning		9,009	20,476	23,952	(5,552)	11,009	17,047	(6,039)	-35%	23,952
4.3 - Environment & Management		1,593	1,833	1,833	–	1,833	1,375	458	33%	1,833
4.4 - Development Control		1,451	2,461	2,461	19	1,700	1,846	(146)	-8%	2,461
4.5 - Town Planning		10,540	13,993	15,243	536	11,743	10,994	748	7%	15,243
4.6 - Building Control		13,424	13,409	14,409	1,039	10,154	10,456	(303)	-3%	14,409
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Busi		153,589	167,237	172,960	33,008	153,495	127,717	25,779	20%	172,960
5.1 - Beach Amenities		–	–	–	–	–	–	–		–
5.2 - Library		6,906	6,807	7,315	4,334	6,132	5,309	824	16%	7,315
5.3 - Cemetery		2,818	2,785	2,985	51	2,643	2,168	474	22%	2,985
5.4 - Admin General		–	–	–	–	–	–	–		–
5.5 - Parks and Gardens		43,840	50,402	50,402	19,524	50,240	37,802	12,438	33%	50,402
5.6 - Sport and Recreation		47	84	84	1	25	63	(38)	-60%	84
5.7 - Dolphin Park		524	800	800	65	588	600	(12)	-2%	800
5.8 - Community Halls		272	459	459	36	236	345	(109)	-32%	459
5.9 - Street Sweeping		–	–	–	–	–	–	–		–
5.10 - Refuse Removal		99,182	105,900	110,915	8,996	93,632	81,431	12,201	15%	110,915
Vote 6 - Community Safety Business Unit		24,241	29,276	29,376	474	13,808	21,997	(8,189)	-37%	29,376
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–		–
6.2 - Security Services		–	–	–	–	–	–	–		–
6.3 - Law Enforcement		10,571	11,781	11,781	79	2,009	8,836	(6,827)	-77%	11,781
6.4 - Fire and Emergency		270	511	511	25	399	383	16	4%	511
6.5 - Disaster Management		3,273	3,767	3,767	–	3,767	2,825	942	33%	3,767
6.6 - Marine Safety		466	18	118	2	62	53	9	17%	118
6.7 - Vehicle Testing		3,525	6,000	6,000	183	3,306	4,500	(1,194)	-27%	6,000
6.8 - Vehicle Licensing		6,136	7,200	7,200	185	4,266	5,400	(1,134)	-21%	7,200
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Busine		146,070	90,056	200,639	6,998	94,757	177,201	(82,444)	-47%	200,639
7.1 - Human Settlements		71,418	7,261	7,991	3,412	8,765	5,738	3,027	53%	7,991
7.2 - Civil Admin		4,459	5,162	5,162	1,227	3,857	3,871	(14)	0%	5,162
7.3 - Civil Buildings		–	1	1	–	–	0	(0)	-100%	1
7.4 - Road and Stormwater		70,206	77,603	187,456	2,356	82,116	167,569	(85,453)	-51%	187,456
7.5 - Staff Housing		(13)	30	30	2	19	23	(3)	-16%	30
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		1,071,572	1,212,157	1,175,775	90,182	760,743	894,565	(133,821)	-15%	1,175,775
8.1 - Street Lights		–	–	–	–	–	–	–		–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
8.4 - Electricity: Administration		894,518	1,015,565	974,333	75,407	621,991	745,181	(123,190)	-17%	974,333
8.5 - Electricity: Urban South		264	473	323	33	187	295	(108)	-37%	323
8.6 - Electricity: Rural North		–	–	–	–	–	–	–		–
8.7 - Electricity: SAPPI		176,790	196,119	201,119	14,742	138,565	149,089	(10,524)	-7%	201,119
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		–	–	–	–	–	–	–		–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		5,958	6,856	6,856	–	6,856	5,142	1,714	33%	6,856
9.1 - Youth Development		5,958	6,856	6,856	–	6,856	5,142	1,714	33%	6,856
9.2 - Null		–	–	–	–	–	–	–		–
9.3 - Null		–	–	–	–	–	–	–		–
9.4 - Null		–	–	–	–	–	–	–		–
9.5 - Null		–	–	–	–	–	–	–		–
9.6 - Null		–	–	–	–	–	–	–		–
9.7 - Null		–	–	–	–	–	–	–		–
9.8 - Null		–	–	–	–	–	–	–		–
9.9 - Null		–	–	–	–	–	–	–		–
9.10 - Null		–	–	–	–	–	–	–		–
Vote 10 - Null		–	–	–	–	–	–	–		–
10.1 - Null		–	–	–	–	–	–	–		–
10.2 - Null		–	–	–	–	–	–	–		–
10.3 - Null		–	–	–	–	–	–	–		–
10.4 - Null		–	–	–	–	–	–	–		–
10.5 - Null		–	–	–	–	–	–	–		–
10.6 - Null		–	–	–	–	–	–	–		–
10.7 - Null		–	–	–	–	–	–	–		–
10.8 - Null		–	–	–	–	–	–	–		–
10.9 - Null		–	–	–	–	–	–	–		–
10.10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
11.1 - Null		–	–	–	–	–	–	–		–
11.2 - Null		–	–	–	–	–	–	–		–
11.3 - Null		–	–	–	–	–	–	–		–
11.4 - Null		–	–	–	–	–	–	–		–
11.5 - Null		–	–	–	–	–	–	–		–
11.6 - Null		–	–	–	–	–	–	–		–
11.7 - Null		–	–	–	–	–	–	–		–
11.8 - Null		–	–	–	–	–	–	–		–
11.9 - Null		–	–	–	–	–	–	–		–
11.10 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
12.1 - Null		–	–	–	–	–	–	–		–
12.2 - Null		–	–	–	–	–	–	–		–
12.3 - Null		–	–	–	–	–	–	–		–
12.4 - Null		–	–	–	–	–	–	–		–
12.5 - Null		–	–	–	–	–	–	–		–
12.6 - Null		–	–	–	–	–	–	–		–
12.7 - Null		–	–	–	–	–	–	–		–
12.8 - Null		–	–	–	–	–	–	–		–
12.9 - Null		–	–	–	–	–	–	–		–
12.10 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
13.1 - Null		–	–	–	–	–	–	–		–
13.2 - Null		–	–	–	–	–	–	–		–
13.3 - Null		–	–	–	–	–	–	–		–
13.4 - Null		–	–	–	–	–	–	–		–
13.5 - Null		–	–	–	–	–	–	–		–
13.6 - Null		–	–	–	–	–	–	–		–
13.7 - Null		–	–	–	–	–	–	–		–
13.8 - Null		–	–	–	–	–	–	–		–
13.9 - Null		–	–	–	–	–	–	–		–
13.10 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
14.1 - Null		–	–	–	–	–	–	–		–
14.2 - Null		–	–	–	–	–	–	–		–
14.3 - Null		–	–	–	–	–	–	–		–
14.4 - Null		–	–	–	–	–	–	–		–
14.5 - Null		–	–	–	–	–	–	–		–
14.6 - Null		–	–	–	–	–	–	–		–
14.7 - Null		–	–	–	–	–	–	–		–
14.8 - Null		–	–	–	–	–	–	–		–
14.9 - Null		–	–	–	–	–	–	–		–
14.10 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
15.1 - Null		–	–	–	–	–	–	–		–
15.2 - Null		–	–	–	–	–	–	–		–
15.3 - Null		–	–	–	–	–	–	–		–
15.4 - Null		–	–	–	–	–	–	–		–
15.5 - Null		–	–	–	–	–	–	–		–
15.6 - Null		–	–	–	–	–	–	–		–
15.7 - Null		–	–	–	–	–	–	–		–
15.8 - Null		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
15.9 - Null		–	–	–	–	–	–	–		–
15.10 - Null		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	2,160,035	2,312,807	2,461,522	231,578	1,659,991	1,859,798	(199,808)	-11%	2,461,522
Expenditure by Vote	1							–		
Vote 1 - Chief Operations Officer Business Unit		53,706	82,823	72,514	4,760	40,844	57,994	(17,150)	-30%	72,514
1.1 - Municipal Managers Office		28,872	29,093	29,118	1,815	19,549	21,830	(2,281)	-10%	29,118
1.2 - Internal Audit		4,309	6,385	6,081	576	3,538	4,667	(1,129)	-24%	6,081
1.3 - Corporate Communications		8,004	14,525	14,171	1,032	6,620	10,752	(4,132)	-38%	14,171
1.4 - IDP		1,769	16,833	8,138	226	1,401	9,147	(7,746)	-85%	8,138
1.5 - PMS		3,719	5,901	4,990	277	2,651	4,061	(1,410)	-35%	4,990
1.6 - Public Participation		7,034	10,087	10,017	834	7,086	7,537	(451)	-6%	10,017
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		103,073	117,352	123,412	9,493	83,948	90,438	(6,490)	-7%	123,412
2.1 - Council General Expenses		53,583	55,154	55,078	4,526	40,891	41,335	(445)	-1%	55,078
2.2 - Human Resources - Admin		11,448	13,006	14,557	1,625	10,377	10,375	2	0%	14,557
2.3 - Administration: General		21,462	27,988	32,454	2,201	20,001	22,830	(2,829)	-12%	32,454
2.4 - Information Technology		16,580	21,203	21,322	1,141	12,679	15,898	(3,219)	-20%	21,322
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		72,643	65,017	81,446	5,488	46,872	55,334	(8,462)	-15%	81,446
3.1 - Assessment Rates		12,463	13,650	13,650	753	7,378	10,238	(2,860)	-28%	13,650
3.2 - Budget and Treasury Office		52,197	42,086	57,536	3,872	32,207	37,745	(5,538)	-15%	57,536
3.3 - Supply Chain Management		7,984	9,281	10,259	863	7,287	7,352	(65)	-1%	10,259
3.4 - Null		–	–	–	–	–	–	–		–
3.5 - Null		–	–	–	–	–	–	–		–
3.6 - Null		–	–	–	–	–	–	–		–
3.7 - Null		–	–	–	–	–	–	–		–
3.8 - Null		–	–	–	–	–	–	–		–
3.9 - Null		–	–	–	–	–	–	–		–
3.10 - Null		–	–	–	–	–	–	–		–
Vote 4 - Economic Development Planning Business Unit		49,481	73,463	80,261	4,253	49,282	58,117	(8,835)	-15%	80,261
4.1 - Museum		1,109	1,722	1,620	87	800	1,251	(451)	-36%	1,620
4.2 - Economic Develop. & Planning		14,112	28,944	36,319	937	20,479	24,958	(4,479)	-18%	36,319
4.3 - Environment & Management		2,091	3,446	3,093	221	1,974	2,444	(470)	-19%	3,093
4.4 - Development Control		10,710	13,180	13,661	1,012	9,610	10,077	(468)	-5%	13,661
4.5 - Town Planning		7,963	10,711	10,019	754	5,690	7,757	(2,066)	-27%	10,019
4.6 - Building Control		13,496	15,459	15,549	1,241	10,729	11,630	(901)	-8%	15,549
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Busi		224,679	272,011	281,684	23,952	194,718	207,128	(12,410)	-6%	281,684
5.1 - Beach Amenities		10,096	13,206	13,062	912	8,655	9,847	(1,192)	-12%	13,062
5.2 - Library		12,651	15,280	14,714	1,114	10,100	11,233	(1,134)	-10%	14,714
5.3 - Cemetery		9,250	11,734	11,382	949	6,990	8,660	(1,669)	-19%	11,382
5.4 - Admin General		5,322	8,333	7,116	499	4,551	5,763	(1,212)	-21%	7,116
5.5 - Parks and Gardens		58,159	62,540	61,823	6,244	51,175	46,618	4,557	10%	61,823
5.6 - Sport and Recreation		7,061	7,836	8,373	781	5,602	6,092	(490)	-8%	8,373
5.7 - Dolphin Park		–	–	–	–	–	–	–		–
5.8 - Community Halls		8,639	11,282	12,214	866	7,293	8,834	(1,542)	-17%	12,214
5.9 - Street Sweeping		9,675	12,042	11,425	939	8,050	8,784	(734)	-8%	11,425
5.10 - Refuse Removal		103,727	129,757	141,575	11,647	92,301	101,295	(8,994)	-9%	141,575
Vote 6 - Community Safety Business Unit		179,985	220,291	203,212	15,570	146,858	158,387	(11,529)	-7%	203,212
6.1 - Law Enforcement Administration		8,415	18,783	10,506	662	6,801	10,772	(3,971)	-37%	10,506
6.2 - Security Services		24,602	18,756	24,779	2,563	20,577	16,476	4,101	25%	24,779
6.3 - Law Enforcement		63,485	72,281	71,569	4,959	50,850	53,956	(3,106)	-6%	71,569
6.4 - Fire and Emergency		44,062	61,167	51,073	3,584	36,465	41,812	(5,346)	-13%	51,073
6.5 - Disaster Management		5,770	7,584	6,774	763	4,469	5,364	(896)	-17%	6,774
6.6 - Marine Safety		20,505	24,562	23,075	2,032	17,178	17,827	(649)	-4%	23,075
6.7 - Vehicle Testing		8,662	11,873	10,294	651	7,088	8,273	(1,185)	-14%	10,294
6.8 - Vehicle Licensing		4,482	5,285	5,142	357	3,429	3,906	(477)	-12%	5,142
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Busine		194,561	133,521	142,754	13,009	94,516	104,090	(9,574)	-9%	142,754
7.1 - Human Settlements		79,014	21,913	19,905	4,227	15,071	15,588	(517)	-3%	19,905
7.2 - Civil Admin		15,058	18,996	18,102	1,296	12,655	13,734	(1,078)	-8%	18,102
7.3 - Civil Buildings		9,104	10,130	10,431	845	7,078	7,718	(639)	-8%	10,431
7.4 - Road and Stormwater		91,360	82,444	94,289	6,641	59,711	67,027	(7,315)	-11%	94,289
7.5 - Staff Housing		26	39	26	0	0	24	(24)	-99%	26
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–
7.10 - Null		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 8 - Electrical Engineering Business Unit		1,118,455	1,159,620	1,228,696	69,389	804,451	906,596	(102,144)	-11%	1,228,696
8.1 - Street Lights		5,502	7,235	3,615	131	1,786	3,978	(2,193)	-55%	3,615
8.2 - Vehicle and Plant-Electricity		3,732	3,170	2,970	481	3,623	2,298	1,325	58%	2,970
8.3 - Mechanical Workshop		10,755	9,772	12,982	913	7,662	8,613	(951)	-11%	12,982
8.4 - Electricity: Administration		1,038,378	1,069,817	1,140,080	81,366	747,829	839,718	(91,889)	-11%	1,140,080
8.5 - Electricity: Urban South		6,025	16,286	16,486	927	4,420	12,294	(7,874)	-64%	16,486
8.6 - Electricity: Rural North		7,157	21,986	21,957	732	6,470	16,478	(10,008)	-61%	21,957
8.7 - Electricity: SAPPI		124	1,606	1,556	–	414	1,185	(770)	-65%	1,556
8.8 - Electricity: Urban North		7,468	14,249	15,249	1,797	6,559	11,087	(4,527)	-41%	15,249
8.9 - Electricity: Rural South		2,611	10,428	11,438	136	2,862	8,225	(5,363)	-65%	11,438
8.10 - Electricity Salaries Dist.Acc.		36,702	5,071	2,364	2,906	22,825	2,720	20,104	739%	2,364
Vote 9 - Youth Development Business Unit		7,043	12,409	12,073	618	7,620	9,172	(1,552)	-17%	12,073
9.1 - Youth Development		7,043	12,409	12,073	618	7,620	9,172	(1,552)	-17%	12,073
9.2 - Null		–	–	–	–	–	–	–		–
9.3 - Null		–	–	–	–	–	–	–		–
9.4 - Null		–	–	–	–	–	–	–		–
9.5 - Null		–	–	–	–	–	–	–		–
9.6 - Null		–	–	–	–	–	–	–		–
9.7 - Null		–	–	–	–	–	–	–		–
9.8 - Null		–	–	–	–	–	–	–		–
9.9 - Null		–	–	–	–	–	–	–		–
9.10 - Null		–	–	–	–	–	–	–		–
Vote 10 - Null		–	–	–	–	–	–	–		–
10.1 - Null		–	–	–	–	–	–	–		–
10.2 - Null		–	–	–	–	–	–	–		–
10.3 - Null		–	–	–	–	–	–	–		–
10.4 - Null		–	–	–	–	–	–	–		–
10.5 - Null		–	–	–	–	–	–	–		–
10.6 - Null		–	–	–	–	–	–	–		–
10.7 - Null		–	–	–	–	–	–	–		–
10.8 - Null		–	–	–	–	–	–	–		–
10.9 - Null		–	–	–	–	–	–	–		–
10.10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
11.1 - Null		–	–	–	–	–	–	–		–
11.2 - Null		–	–	–	–	–	–	–		–
11.3 - Null		–	–	–	–	–	–	–		–
11.4 - Null		–	–	–	–	–	–	–		–
11.5 - Null		–	–	–	–	–	–	–		–
11.6 - Null		–	–	–	–	–	–	–		–
11.7 - Null		–	–	–	–	–	–	–		–
11.8 - Null		–	–	–	–	–	–	–		–
11.9 - Null		–	–	–	–	–	–	–		–
11.10 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
12.1 - Null		–	–	–	–	–	–	–		–
12.2 - Null		–	–	–	–	–	–	–		–
12.3 - Null		–	–	–	–	–	–	–		–
12.4 - Null		–	–	–	–	–	–	–		–
12.5 - Null		–	–	–	–	–	–	–		–
12.6 - Null		–	–	–	–	–	–	–		–
12.7 - Null		–	–	–	–	–	–	–		–
12.8 - Null		–	–	–	–	–	–	–		–
12.9 - Null		–	–	–	–	–	–	–		–
12.10 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
13.1 - Null		–	–	–	–	–	–	–		–
13.2 - Null		–	–	–	–	–	–	–		–
13.3 - Null		–	–	–	–	–	–	–		–
13.4 - Null		–	–	–	–	–	–	–		–
13.5 - Null		–	–	–	–	–	–	–		–
13.6 - Null		–	–	–	–	–	–	–		–
13.7 - Null		–	–	–	–	–	–	–		–
13.8 - Null		–	–	–	–	–	–	–		–
13.9 - Null		–	–	–	–	–	–	–		–
13.10 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
14.1 - Null		–	–	–	–	–	–	–		–
14.2 - Null		–	–	–	–	–	–	–		–
14.3 - Null		–	–	–	–	–	–	–		–
14.4 - Null		–	–	–	–	–	–	–		–
14.5 - Null		–	–	–	–	–	–	–		–
14.6 - Null		–	–	–	–	–	–	–		–
14.7 - Null		–	–	–	–	–	–	–		–
14.8 - Null		–	–	–	–	–	–	–		–
14.9 - Null		–	–	–	–	–	–	–		–
14.10 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
15.1 - Null		–	–	–	–	–	–	–		–
15.2 - Null		–	–	–	–	–	–	–		–
15.3 - Null		–	–	–	–	–	–	–		–
15.4 - Null		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
15.5 - Null		–	–	–	–	–	–	–		–
15.6 - Null		–	–	–	–	–	–	–		–
15.7 - Null		–	–	–	–	–	–	–		–
15.8 - Null		–	–	–	–	–	–	–		–
15.9 - Null		–	–	–	–	–	–	–		–
15.10 - Null		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2,003,527	2,136,507	2,226,053	166,532	1,469,108	1,647,255	(178,146)	(0)	2,226,053
Surplus/ (Deficit) for the year	2	155,508	176,300	235,469	65,046	190,882	212,544	(21,661)	(0)	235,469

References

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

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		554,757	604,725	643,800	55,049	451,972	469,173	(17,201)	-4%	643,800
Service charges - electricity revenue		1,011,945	1,058,213	1,069,331	86,629	711,014	798,107	(87,093)	-11%	1,069,331
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		77,674	81,097	86,112	8,996	68,881	62,829	6,052	10%	86,112
Rental of facilities and equipment		2,051	3,003	3,023	208	2,106	2,261	(155)	-7%	3,023
Interest earned - external investments		32,050	24,935	46,903	4,508	36,153	27,470	8,683	32%	46,903
Interest earned - outstanding debtors		6,043	9,250	9,250	546	4,871	6,937	(2,067)	-30%	9,250
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		19,892	30,695	31,715	1,841	14,918	23,429	(8,511)	-36%	31,715
Licences and permits		912	734	834	59	462	590	(128)	-22%	834
Agency services		9,661	13,200	13,200	368	7,572	9,900	(2,328)	-24%	13,200
Transfers and subsidies		219,049	254,652	257,055	64,863	244,626	192,250	52,375	27%	257,055
Other revenue		102,578	54,165	61,387	2,571	38,327	43,512	(5,185)	-12%	61,387
Gains		21,210	3,065	3,065	–	–	2,299	(2,299)	-100%	3,065
Total Revenue (excluding capital transfers and contributions)		2,057,823	2,137,733	2,225,674	225,636	1,580,902	1,638,758	(57,856)	-4%	2,225,674
Expenditure By Type										
Employee related costs		460,814	545,009	516,650	40,199	368,425	397,369	(28,944)	-7%	516,650
Remuneration of councillors		22,210	27,116	28,695	2,290	25,585	20,969	4,616	22%	28,695
Debt impairment		12,726	23,200	29,200	56	767	19,800	(19,033)	-96%	29,200
Depreciation & asset impairment		93,575	100,622	113,825	8,264	68,950	80,748	(11,798)	-15%	113,825
Finance charges		18,937	25,101	25,101	364	9,499	18,826	(9,326)	-50%	25,101
Bulk purchases - electricity		943,702	916,693	985,914	73,581	682,435	724,458	(42,023)	-6%	985,914
Inventory consumed		18,453	31,000	24,345	1,744	16,288	20,499	(4,210)	-21%	24,345
Contracted services		245,274	304,080	330,778	27,850	211,723	238,589	(26,866)	-11%	330,778
Transfers and subsidies		70,396	14,112	15,268	3,424	10,116	11,268	(1,152)	-10%	15,268
Other expenditure		96,387	129,809	134,510	8,759	75,321	99,106	(23,784)	-24%	134,510
Losses		21,052	19,766	21,766	–	–	15,624	(15,624)	-100%	21,766
Total Expenditure		2,003,527	2,136,507	2,226,053	166,532	1,469,108	1,647,255	(178,146)	-11%	2,226,053
Surplus/(Deficit)		54,296	1,226	(378)	59,104	111,793	(8,497)	120,290	(0)	(378)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		81,433	175,074	235,848	5,086	78,233	221,041	(142,808)	(0)	235,848
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		20,282	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		498	–	–	856	856	–	856	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		156,508	176,300	235,469	65,046	190,882	212,544			235,469
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		156,508	176,300	235,469	65,046	190,882	212,544			235,469

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capit		2,160,035	2,312,807	2,461,522	231,578	1,659,991	1,859,798			2,461,522

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		–	–	200	31	31	–	31	#DIV/0!	200
Vote 4 - Economic Development Planning Business Unit		14,342	–	13,660	–	7,792	7,139	653	9%	13,660
Vote 5 - Community Services and Public Amenities Business Unit		5,314	–	36,340	6,440	12,802	20,866	(8,064)	-39%	36,340
Vote 6 - Community Safety Business Unit		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business Unit		48,645	–	53,437	864	20,079	20,939	(860)	-4%	53,437
Vote 8 - Electrical Engineering Business Unit		66,584	–	129,428	20,954	61,289	77,131	(15,842)	-21%	129,428
Vote 9 - Youth Development Business Unit		155	–	250	–	78	250	(172)	-69%	250
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	135,041	–	233,315	28,290	102,072	126,325	(24,253)	-19%	233,315
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Unit		500	3,692	1,038	49	118	1,033	(915)	-89%	1,038
Vote 2 - Corporate Services Business Unit		9,199	22,700	23,322	655	1,742	15,360	(13,617)	-89%	23,322
Vote 3 - Finance Business Unit		217	6,300	300	16	49	300	(251)	-84%	300
Vote 4 - Economic Development Planning Business Unit		172	13,210	1,380	–	2,620	880	1,740	198%	1,380
Vote 5 - Community Services and Public Amenities Business Unit		16,845	53,416	13,909	3,133	9,472	10,704	(1,232)	-12%	13,909
Vote 6 - Community Safety Business Unit		4,390	24,350	23,048	215	3,429	13,713	(10,284)	-75%	23,048
Vote 7 - Civil Engineering and Human Settlement Business Unit		48,975	155,731	166,603	13,909	89,148	148,362	(59,213)	-40%	166,603
Vote 8 - Electrical Engineering Business Unit		15,578	226,015	75,597	529	8,702	31,067	(22,366)	-72%	75,597
Vote 9 - Youth Development Business Unit		–	4,850	–	–	–	–	–		–
Vote 10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	95,877	510,265	305,197	18,505	115,281	221,418	(106,138)	-48%	305,197
Total Capital Expenditure		230,918	510,265	538,512	46,796	217,352	347,743	(130,391)	-37%	538,512
Capital Expenditure - Functional Classification										
Governance and administration		14,743	44,458	43,909	4,272	11,100	23,453	(12,353)	-53%	43,909
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		14,743	44,458	43,909	4,272	11,100	23,453	(12,353)	-53%	43,909
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		35,488	88,157	82,508	8,208	30,306	48,226	(17,920)	-37%	82,508
Community and social services		20,457	33,226	28,055	4,293	13,288	18,281	(4,993)	-27%	28,055
Sport and recreation		10,971	27,805	27,309	2,987	11,665	12,893	(1,229)	-10%	27,309
Public safety		2,559	21,500	21,518	215	2,957	13,043	(10,086)	-77%	21,518
Housing		1,500	5,626	5,626	714	2,396	4,008	(1,612)	-40%	5,626
Health		–	–	–	–	–	–	–		–
Economic and environmental services		96,883	155,078	214,664	11,049	106,997	165,207	(58,209)	-35%	214,664
Planning and development		271	6,504	3,760	8	3,289	1,925	1,364	71%	3,760
Road transport		96,612	148,574	210,904	11,041	103,709	163,282	(59,573)	-36%	210,904
Environmental protection		–	–	–	–	–	–	–		–
Trading services		83,804	222,571	197,431	23,267	68,949	110,858	(41,910)	-38%	197,431
Energy sources		77,601	215,171	190,031	20,973	64,315	103,998	(39,683)	-38%	190,031
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		6,203	7,400	7,400	2,294	4,633	6,860	(2,227)	-32%	7,400
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	230,916	510,265	538,512	46,796	217,352	347,743	(130,391)	-37%	538,512
Funded by:										
National Government		57,745	155,253	208,325	16,628	91,398	160,162	(68,765)	-43%	208,325
Provincial Government		8,134	126	126	–	–	126	(126)	-100%	126
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		4,535	29,356	29,356	–	–	–	–		29,356
Transfers recognised - capital		70,413	184,735	237,807	16,628	91,398	160,288	(68,891)	-43%	237,807
Borrowing	6	–	10,000	–	–	–	–	–		–
Internally generated funds		160,543	315,530	300,705	30,168	125,955	187,455	(61,500)	-33%	300,705

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Funding		230,957	510,265	538,512	46,796	217,352	347,743	(130,391)	-37%	538,512

References

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

2. Include capital component of PPP unitary payment

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

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

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

check balance	-39,259.8	-	-	-	-	-		-

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Chief Operations Officer Business Unit		–	–	–	–	–	–	–		–
1.1 - Municipal Managers Office		–	–	–	–	–	–	–		–
1.2 - Internal Audit		–	–	–	–	–	–	–		–
1.3 - Corporate Communications		–	–	–	–	–	–	–		–
1.4 - IDP		–	–	–	–	–	–	–		–
1.5 - PMS		–	–	–	–	–	–	–		–
1.6 - Public Participation		–	–	–	–	–	–	–		–
1.7 - Null		–	–	–	–	–	–	–		–
1.8 - Null		–	–	–	–	–	–	–		–
1.9 - Null		–	–	–	–	–	–	–		–
1.10 - Null		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services Business Unit		–	–	–	–	–	–	–		–
2.1 - Council General Expenses		–	–	–	–	–	–	–		–
2.2 - Human Resources - Admin		–	–	–	–	–	–	–		–
2.3 - Administration: General		–	–	–	–	–	–	–		–
2.4 - Information Technology		–	–	–	–	–	–	–		–
2.5 - Null		–	–	–	–	–	–	–		–
2.6 - Null		–	–	–	–	–	–	–		–
2.7 - Null		–	–	–	–	–	–	–		–
2.8 - Null		–	–	–	–	–	–	–		–
2.9 - Null		–	–	–	–	–	–	–		–
2.10 - Null		–	–	–	–	–	–	–		–
Vote 3 - Finance Business Unit		–	–	200	31	31	–	31	#DIV/0!	200
3.1 - Assessment Rates		–	–	–	–	–	–	–		–
3.2 - Budget and Treasury Office		–	–	200	31	31	–	31	#DIV/0!	200
3.3 - Supply Chain Management		–	–	–	–	–	–	–		–
3.4 - Null		–	–	–	–	–	–	–		–
3.5 - Null		–	–	–	–	–	–	–		–
3.6 - Null		–	–	–	–	–	–	–		–
3.7 - Null		–	–	–	–	–	–	–		–
3.8 - Null		–	–	–	–	–	–	–		–
3.9 - Null		–	–	–	–	–	–	–		–
3.10 - Null		–	–	–	–	–	–	–		–
Vote 4 - Economic Development Planning Business Unit		14,342	–	13,660	–	7,792	7,139	653	9%	13,660
4.1 - Museum		14,312	–	10,605	–	7,141	5,814	1,327	23%	10,605
4.2 - Economic Develop. & Planning		30	–	3,055	–	652	1,325	(673)	-51%	3,055
4.3 - Environment & Management		–	–	–	–	–	–	–		–
4.4 - Development Control		–	–	–	–	–	–	–		–
4.5 - Town Planning		–	–	–	–	–	–	–		–
4.6 - Building Control		–	–	–	–	–	–	–		–
4.7 - Null		–	–	–	–	–	–	–		–
4.8 - Null		–	–	–	–	–	–	–		–
4.9 - Null		–	–	–	–	–	–	–		–
4.10 - Null		–	–	–	–	–	–	–		–
Vote 5 - Community Services and Public Amenities Busine		5,314	–	36,340	6,440	12,802	20,866	(8,064)	-39%	36,340
5.1 - Beach Amenities		–	–	–	–	–	–	–		–
5.2 - Library		–	–	–	–	–	–	–		–
5.3 - Cemetery		526	–	14,863	4,015	4,587	10,450	(5,863)	-56%	14,863
5.4 - Admin General		–	–	–	–	–	–	–		–
5.5 - Parks and Gardens		–	–	–	–	–	–	–		–
5.6 - Sport and Recreation		2,812	–	20,927	2,336	7,721	9,976	(2,255)	-23%	20,927
5.7 - Dolphin Park		–	–	–	–	–	–	–		–
5.8 - Community Halls		1,976	–	551	89	494	440	54	12%	551
5.9 - Street Sweeping		–	–	–	–	–	–	–		–
5.10 - Refuse Removal		–	–	–	–	–	–	–		–
Vote 6 - Community Safety Business Unit		–	–	–	–	–	–	–		–
6.1 - Law Enforcement Administration		–	–	–	–	–	–	–		–
6.2 - Security Services		–	–	–	–	–	–	–		–
6.3 - Law Enforcement		–	–	–	–	–	–	–		–
6.4 - Fire and Emergency		–	–	–	–	–	–	–		–
6.5 - Disaster Management		–	–	–	–	–	–	–		–
6.6 - Marine Safety		–	–	–	–	–	–	–		–
6.7 - Vehicle Testing		–	–	–	–	–	–	–		–
6.8 - Vehicle Licensing		–	–	–	–	–	–	–		–
6.9 - Null		–	–	–	–	–	–	–		–
6.10 - Null		–	–	–	–	–	–	–		–
Vote 7 - Civil Engineering and Human Settlement Business		48,645	–	53,437	864	20,079	20,939	(860)	-4%	53,437
7.1 - Human Settlements		1,376	–	281	150	231	281	(50)	-18%	281
7.2 - Civil Admin		–	–	–	–	–	–	–		–
7.3 - Civil Buildings		–	–	–	–	–	–	–		–
7.4 - Road and Stormwater		47,269	–	53,156	715	19,848	20,658	(810)	-4%	53,156
7.5 - Staff Housing		–	–	–	–	–	–	–		–
7.6 - Null		–	–	–	–	–	–	–		–
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		66,584	–	129,428	20,954	61,289	77,131	(15,842)	-21%	129,428
8.1 - Street Lights		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		–	–	–	–	–	–	–		–
8.4 - Electricity: Administration		22,396	–	91,306	8,698	36,917	52,433	(15,516)	-30%	91,306
8.5 - Electricity: Urban South		–	–	–	–	–	–	–		–
8.6 - Electricity: Rural North		3,963	–	6,000	–	2,914	5,000	(2,086)	-42%	6,000
8.7 - Electricity: SAPPI		38,827	–	30,724	11,616	20,146	18,300	1,846	10%	30,724
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		1,397	–	1,398	638	1,312	1,398	(86)	-6%	1,398
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		155	–	250	–	78	250	(172)	-69%	250
9.1 - Youth Development		155	–	250	–	78	250	(172)	-69%	250
9.2 - Null		–	–	–	–	–	–	–		–
9.3 - Null		–	–	–	–	–	–	–		–
9.4 - Null		–	–	–	–	–	–	–		–
9.5 - Null		–	–	–	–	–	–	–		–
9.6 - Null		–	–	–	–	–	–	–		–
9.7 - Null		–	–	–	–	–	–	–		–
9.8 - Null		–	–	–	–	–	–	–		–
9.9 - Null		–	–	–	–	–	–	–		–
9.10 - Null		–	–	–	–	–	–	–		–
Vote 10 - Null		–	–	–	–	–	–	–		–
10.1 - Null		–	–	–	–	–	–	–		–
10.2 - Null		–	–	–	–	–	–	–		–
10.3 - Null		–	–	–	–	–	–	–		–
10.4 - Null		–	–	–	–	–	–	–		–
10.5 - Null		–	–	–	–	–	–	–		–
10.6 - Null		–	–	–	–	–	–	–		–
10.7 - Null		–	–	–	–	–	–	–		–
10.8 - Null		–	–	–	–	–	–	–		–
10.9 - Null		–	–	–	–	–	–	–		–
10.10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
11.1 - Null		–	–	–	–	–	–	–		–
11.2 - Null		–	–	–	–	–	–	–		–
11.3 - Null		–	–	–	–	–	–	–		–
11.4 - Null		–	–	–	–	–	–	–		–
11.5 - Null		–	–	–	–	–	–	–		–
11.6 - Null		–	–	–	–	–	–	–		–
11.7 - Null		–	–	–	–	–	–	–		–
11.8 - Null		–	–	–	–	–	–	–		–
11.9 - Null		–	–	–	–	–	–	–		–
11.10 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
12.1 - Null		–	–	–	–	–	–	–		–
12.2 - Null		–	–	–	–	–	–	–		–
12.3 - Null		–	–	–	–	–	–	–		–
12.4 - Null		–	–	–	–	–	–	–		–
12.5 - Null		–	–	–	–	–	–	–		–
12.6 - Null		–	–	–	–	–	–	–		–
12.7 - Null		–	–	–	–	–	–	–		–
12.8 - Null		–	–	–	–	–	–	–		–
12.9 - Null		–	–	–	–	–	–	–		–
12.10 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
13.1 - Null		–	–	–	–	–	–	–		–
13.2 - Null		–	–	–	–	–	–	–		–
13.3 - Null		–	–	–	–	–	–	–		–
13.4 - Null		–	–	–	–	–	–	–		–
13.5 - Null		–	–	–	–	–	–	–		–
13.6 - Null		–	–	–	–	–	–	–		–
13.7 - Null		–	–	–	–	–	–	–		–
13.8 - Null		–	–	–	–	–	–	–		–
13.9 - Null		–	–	–	–	–	–	–		–
13.10 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
14.1 - Null		–	–	–	–	–	–	–		–
14.2 - Null		–	–	–	–	–	–	–		–
14.3 - Null		–	–	–	–	–	–	–		–
14.4 - Null		–	–	–	–	–	–	–		–
14.5 - Null		–	–	–	–	–	–	–		–
14.6 - Null		–	–	–	–	–	–	–		–
14.7 - Null		–	–	–	–	–	–	–		–
14.8 - Null		–	–	–	–	–	–	–		–
14.9 - Null		–	–	–	–	–	–	–		–
14.10 - Null		–	–	–	–	–	–	–		–
Vote 15 - Null		–	–	–	–	–	–	–		–
15.1 - Null		–	–	–	–	–	–	–		–
15.2 - Null		–	–	–	–	–	–	–		–
15.3 - Null		–	–	–	–	–	–	–		–
15.4 - Null		–	–	–	–	–	–	–		–
15.5 - Null		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
15.6 - Null		-	-	-	-	-	-	-		-
15.7 - Null		-	-	-	-	-	-	-		-
15.8 - Null		-	-	-	-	-	-	-		-
15.9 - Null		-	-	-	-	-	-	-		-
15.10 - Null		-	-	-	-	-	-	-		-
Total multi-year capital expenditure		135,041	-	233,315	28,290	102,072	126,325	(24,253)	-19%	233,315
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1							-		
Vote 1 - Chief Operations Officer Business Unit		500	3,692	1,038	49	118	1,033	(915)	-89%	1,038
1.1 - Municipal Managers Office		-	-	-	-	-	-	-		-
1.2 - Internal Audit		-	-	-	-	-	-	-		-
1.3 - Corporate Communications		431	1,013	1,013	41	101	1,013	(912)	-90%	1,013
1.4 - IDP		-	2,659	-	-	-	-	-		-
1.5 - PMS		69	-	-	-	-	-	-		-
1.6 - Public Participation		-	20	25	8	17	20	(3)	-14%	25
1.7 - Null		-	-	-	-	-	-	-		-
1.8 - Null		-	-	-	-	-	-	-		-
1.9 - Null		-	-	-	-	-	-	-		-
1.10 - Null		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services Business Unit		9,199	22,700	23,322	655	1,742	15,360	(13,617)	-89%	23,322
2.1 - Council General Expenses		-	-	-	-	-	-	-		-
2.2 - Human Resources - Admin		-	500	-	-	-	-	-		-
2.3 - Administration: General		5,275	18,700	19,200	-	202	12,200	(11,998)	-98%	19,200
2.4 - Information Technology		3,924	3,500	4,122	655	1,540	3,160	(1,620)	-51%	4,122
2.5 - Null		-	-	-	-	-	-	-		-
2.6 - Null		-	-	-	-	-	-	-		-
2.7 - Null		-	-	-	-	-	-	-		-
2.8 - Null		-	-	-	-	-	-	-		-
2.9 - Null		-	-	-	-	-	-	-		-
2.10 - Null		-	-	-	-	-	-	-		-
Vote 3 - Finance Business Unit		217	6,300	300	16	49	300	(251)	-84%	300
3.1 - Assessment Rates		-	-	-	-	-	-	-		-
3.2 - Budget and Treasury Office		217	4,300	300	16	49	300	(251)	-84%	300
3.3 - Supply Chain Management		-	2,000	-	-	-	-	-		-
3.4 - Null		-	-	-	-	-	-	-		-
3.5 - Null		-	-	-	-	-	-	-		-
3.6 - Null		-	-	-	-	-	-	-		-
3.7 - Null		-	-	-	-	-	-	-		-
3.8 - Null		-	-	-	-	-	-	-		-
3.9 - Null		-	-	-	-	-	-	-		-
3.10 - Null		-	-	-	-	-	-	-		-
Vote 4 - Economic Development Planning Business Unit		172	13,210	1,380	-	2,620	880	1,740	198%	1,380
4.1 - Museum		-	9,385	700	-	-	300	(300)	-100%	700
4.2 - Economic Develop. & Planning		172	3,075	280	-	2,620	280	2,340	837%	280
4.3 - Environment & Management		-	-	-	-	-	-	-		-
4.4 - Development Control		-	-	-	-	-	-	-		-
4.5 - Town Planning		-	750	400	-	-	300	(300)	-100%	400
4.6 - Building Control		-	-	-	-	-	-	-		-
4.7 - Null		-	-	-	-	-	-	-		-
4.8 - Null		-	-	-	-	-	-	-		-
4.9 - Null		-	-	-	-	-	-	-		-
4.10 - Null		-	-	-	-	-	-	-		-
Vote 5 - Community Services and Public Amenities Busine		16,845	53,416	13,909	3,133	9,472	10,704	(1,232)	-12%	13,909
5.1 - Beach Amenities		-	-	-	-	-	-	-		-
5.2 - Library		611	300	360	188	261	300	(39)	-13%	360
5.3 - Cemetery		999	12,991	195	-	195	195	(0)	0%	195
5.4 - Admin General		-	-	-	-	-	-	-		-
5.5 - Parks and Gardens		219	4,584	4,478	251	2,909	1,874	1,035	55%	4,478
5.6 - Sport and Recreation		7,061	22,441	944	400	942	944	(2)	0%	944
5.7 - Dolphin Park		-	-	-	-	-	-	-		-
5.8 - Community Halls		1,751	5,700	532	-	531	532	(0)	0%	532
5.9 - Street Sweeping		-	-	-	-	-	-	-		-
5.10 - Refuse Removal		6,203	7,400	7,400	2,294	4,633	6,860	(2,227)	-32%	7,400
Vote 6 - Community Safety Business Unit		4,390	24,350	23,048	215	3,429	13,713	(10,284)	-75%	23,048
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-		-
6.2 - Security Services		-	-	-	-	-	-	-		-
6.3 - Law Enforcement		954	560	675	44	307	543	(236)	-44%	675
6.4 - Fire and Emergency		1,606	20,940	20,843	171	2,651	12,500	(9,849)	-79%	20,843
6.5 - Disaster Management		126	-	-	-	-	-	-		-
6.6 - Marine Safety		880	780	960	-	92	100	(8)	-8%	960
6.7 - Vehicle Testing		625	2,070	570	-	379	570	(191)	-33%	570
6.8 - Vehicle Licensing		-	-	-	-	-	-	-		-
6.9 - Null		-	-	-	-	-	-	-		-
6.10 - Null		-	-	-	-	-	-	-		-
Vote 7 - Civil Engineering and Human Settlement Business		48,975	155,731	166,603	13,909	69,148	148,362	(59,213)	-40%	166,603
7.1 - Human Settlements		124	5,626	5,345	564	2,165	3,727	(1,562)	-42%	5,345
7.2 - Civil Admin		-	-	-	-	-	-	-		-
7.3 - Civil Buildings		334	3,601	4,080	3,018	3,502	2,580	921	36%	4,080
7.4 - Road and Stormwater		48,517	146,504	157,178	10,326	63,482	142,054	(58,573)	-41%	157,178
7.5 - Staff Housing		-	-	-	-	-	-	-		-
7.6 - Null		-	-	-	-	-	-	-		-

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
7.7 - Null		–	–	–	–	–	–	–		–
7.8 - Null		–	–	–	–	–	–	–		–
7.9 - Null		–	–	–	–	–	–	–		–
7.10 - Null		–	–	–	–	–	–	–		–
Vote 8 - Electrical Engineering Business Unit		15,578	226,015	75,597	529	8,702	31,067	(22,366)	-72%	75,597
8.1 - Street Lights		–	–	–	–	–	–	–		–
8.2 - Vehicle and Plant-Electricity		–	–	–	–	–	–	–		–
8.3 - Mechanical Workshop		4,562	10,844	14,994	510	5,675	4,200	1,475	35%	14,994
8.4 - Electricity: Administration		11,016	158,549	60,603	19	3,027	26,867	(23,841)	-89%	60,603
8.5 - Electricity: Urban South		–	–	–	–	–	–	–		–
8.6 - Electricity: Rural North		–	6,000	–	–	–	–	–		–
8.7 - Electricity: SAPPI		–	49,224	–	–	–	–	–		–
8.8 - Electricity: Urban North		–	–	–	–	–	–	–		–
8.9 - Electricity: Rural South		–	1,398	–	–	–	–	–		–
8.10 - Electricity Salaries Dist.Acc.		–	–	–	–	–	–	–		–
Vote 9 - Youth Development Business Unit		–	4,850	–	–	–	–	–		–
9.1 - Youth Development		–	4,850	–	–	–	–	–		–
9.2 - Null		–	–	–	–	–	–	–		–
9.3 - Null		–	–	–	–	–	–	–		–
9.4 - Null		–	–	–	–	–	–	–		–
9.5 - Null		–	–	–	–	–	–	–		–
9.6 - Null		–	–	–	–	–	–	–		–
9.7 - Null		–	–	–	–	–	–	–		–
9.8 - Null		–	–	–	–	–	–	–		–
9.9 - Null		–	–	–	–	–	–	–		–
9.10 - Null		–	–	–	–	–	–	–		–
Vote 10 - Null		–	–	–	–	–	–	–		–
10.1 - Null		–	–	–	–	–	–	–		–
10.2 - Null		–	–	–	–	–	–	–		–
10.3 - Null		–	–	–	–	–	–	–		–
10.4 - Null		–	–	–	–	–	–	–		–
10.5 - Null		–	–	–	–	–	–	–		–
10.6 - Null		–	–	–	–	–	–	–		–
10.7 - Null		–	–	–	–	–	–	–		–
10.8 - Null		–	–	–	–	–	–	–		–
10.9 - Null		–	–	–	–	–	–	–		–
10.10 - Null		–	–	–	–	–	–	–		–
Vote 11 - Null		–	–	–	–	–	–	–		–
11.1 - Null		–	–	–	–	–	–	–		–
11.2 - Null		–	–	–	–	–	–	–		–
11.3 - Null		–	–	–	–	–	–	–		–
11.4 - Null		–	–	–	–	–	–	–		–
11.5 - Null		–	–	–	–	–	–	–		–
11.6 - Null		–	–	–	–	–	–	–		–
11.7 - Null		–	–	–	–	–	–	–		–
11.8 - Null		–	–	–	–	–	–	–		–
11.9 - Null		–	–	–	–	–	–	–		–
11.10 - Null		–	–	–	–	–	–	–		–
Vote 12 - Null		–	–	–	–	–	–	–		–
12.1 - Null		–	–	–	–	–	–	–		–
12.2 - Null		–	–	–	–	–	–	–		–
12.3 - Null		–	–	–	–	–	–	–		–
12.4 - Null		–	–	–	–	–	–	–		–
12.5 - Null		–	–	–	–	–	–	–		–
12.6 - Null		–	–	–	–	–	–	–		–
12.7 - Null		–	–	–	–	–	–	–		–
12.8 - Null		–	–	–	–	–	–	–		–
12.9 - Null		–	–	–	–	–	–	–		–
12.10 - Null		–	–	–	–	–	–	–		–
Vote 13 - Null		–	–	–	–	–	–	–		–
13.1 - Null		–	–	–	–	–	–	–		–
13.2 - Null		–	–	–	–	–	–	–		–
13.3 - Null		–	–	–	–	–	–	–		–
13.4 - Null		–	–	–	–	–	–	–		–
13.5 - Null		–	–	–	–	–	–	–		–
13.6 - Null		–	–	–	–	–	–	–		–
13.7 - Null		–	–	–	–	–	–	–		–
13.8 - Null		–	–	–	–	–	–	–		–
13.9 - Null		–	–	–	–	–	–	–		–
13.10 - Null		–	–	–	–	–	–	–		–
Vote 14 - Null		–	–	–	–	–	–	–		–
14.1 - Null		–	–	–	–	–	–	–		–
14.2 - Null		–	–	–	–	–	–	–		–
14.3 - Null		–	–	–	–	–	–	–		–
14.4 - Null		–	–	–	–	–	–	–		–
14.5 - Null		–	–	–	–	–	–	–		–
14.6 - Null		–	–	–	–	–	–	–		–
14.7 - Null		–	–	–	–	–	–	–		–
14.8 - Null		–	–	–	–	–	–	–		–
14.9 - Null		–	–	–	–	–	–	–		–
14.10 - Null		–	–	–	–	–	–	–		–

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 15 - Null		–	–	–	–	–	–	–		–
15.1 - Null		–	–	–	–	–	–	–		–
15.2 - Null		–	–	–	–	–	–	–		–
15.3 - Null		–	–	–	–	–	–	–		–
15.4 - Null		–	–	–	–	–	–	–		–
15.5 - Null		–	–	–	–	–	–	–		–
15.6 - Null		–	–	–	–	–	–	–		–
15.7 - Null		–	–	–	–	–	–	–		–
15.8 - Null		–	–	–	–	–	–	–		–
15.9 - Null		–	–	–	–	–	–	–		–
15.10 - Null		–	–	–	–	–	–	–		–
Total single-year capital expenditure		95,677	510,265	305,197	18,505	115,281	221,418	(106,138)	(0)	305,197
Total Capital Expenditure		230,918	510,265	538,512	46,796	217,352	347,743	(130,391)	(0)	538,512

References

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

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

Description	Ref	2021/22	Budget Year 2022/23			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		177,984	548,476	707,964	1,560,562	707,964
Call investment deposits		755,807	172,882	116,203	673,420	116,203
Consumer debtors		248,435	384,821	467,451	181,521	467,451
Other debtors		73,567	177,751	200,858	89,941	200,858
Current portion of long-term receivables		286	22	26	271	26
Inventory		10,226	12,024	42,832	9,929	42,832
Total current assets		1,266,305	1,295,976	1,535,335	2,515,644	1,535,335
Non current assets						
Long-term receivables		–	620	348	–	348
Investments		–	–	–	–	–
Investment property		192,670	170,109	194,235	192,670	194,235
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2,389,058	2,779,880	2,784,668	2,562,925	2,784,668
Biological		–	–	–	–	–
Intangible		1,034	44,397	24,108	687	24,108
Other non-current assets		105	105	405	105	405
Total non current assets		2,582,867	2,995,110	3,003,765	2,756,388	3,003,765
TOTAL ASSETS		3,849,172	4,291,086	4,539,100	5,272,032	4,539,100
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		11,690	(12,708)	11,246	11,637	11,246
Consumer deposits		40,051	40,014	41,389	41,354	41,389
Trade and other payables		388,353	675,649	870,727	1,601,717	870,727
Provisions		70,491	40,335	28,671	70,491	28,671
Total current liabilities		510,585	743,289	952,033	1,725,199	952,033
Non current liabilities						
Borrowing		177,052	198,085	164,458	169,861	164,458
Provisions		126,292	142,033	151,898	126,292	151,898
Total non current liabilities		303,344	340,118	316,357	296,153	316,357
TOTAL LIABILITIES		813,929	1,083,407	1,268,390	2,021,353	1,268,390
NET ASSETS	2	3,035,243	3,207,679	3,270,710	3,250,679	3,270,710
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,008,200	3,180,638	3,243,669	3,223,638	3,243,669
Reserves		27,041	27,041	27,041	27,041	27,041
TOTAL COMMUNITY WEALTH/EQUITY	2	3,035,241	3,207,679	3,270,710	3,250,679	3,270,710

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

check balance	1,990	0	-	-	-

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		565,469	574,186	615,890	61,685	443,214	615,468	(172,254)	-28%	615,890
Service charges		1,223,503	1,090,656	1,095,671	122,725	954,721	1,060,106	(105,385)	-10%	1,095,671
Other revenue		126,894	195,899	203,145	12,096	105,079	181,384	(76,304)	-42%	203,145
Transfers and Subsidies - Operational		207,697	254,652	255,652	64,238	260,651	198,649	62,002	31%	255,652
Transfers and Subsidies - Capital		67,902	175,074	284,117	1,277,387	1,445,430	284,117	1,161,313	409%	284,117
Interest		28,608	24,935	46,903	4,217	33,393	27,470	5,923	22%	46,903
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1,197,836)	(1,876,252)	(2,046,791)	(400,388)	(1,372,800)	(2,039,948)	(667,148)	33%	(2,046,791)
Finance charges		(8,942)	(25,101)	(25,101)	(364)	(9,499)	(25,101)	(15,602)	62%	(25,101)
Transfers and Grants		(4)	(11,412)	(15,112)	–	–	(15,112)	(15,112)	100%	(15,112)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,013,288	402,639	414,374	1,141,595	1,860,169	287,033	(1,573,155)	-548%	414,374
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	348	(348)	-100%	–
Decrease (increase) in non-current investments		–	–	–	–	–	(348)	348	-100%	–
Payments										
Capital assets		(236,404)	(507,367)	(529,544)	(43,439)	(237,749)	(529,544)	(291,795)	55%	(529,544)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(236,404)	(507,367)	(529,544)	(43,439)	(237,749)	(529,544)	(291,795)	55%	(529,544)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	10,000	–	–	–	–	–		–
Increase (decrease) in consumer deposits		2,890	1,511	1,511	121	1,303	(39,878)	41,181	-103%	1,511
Payments										
Repayment of borrowing		(872)	(13,037)	(13,037)	–	(53)	13,037	13,090	100%	(13,037)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,018	(1,526)	(11,526)	121	1,250	(26,840)	(28,090)	105%	(11,526)
NET INCREASE/ (DECREASE) IN CASH HELD		776,902	(106,256)	(126,696)	1,098,277	1,623,689	(269,351)			(126,696)
Cash/cash equivalents at beginning:		548,834	827,614	950,864		933,791	950,864			933,791
Cash/cash equivalents at month/year end:		1,327,737	721,358	824,167		2,557,480	681,513			807,094

References

1. Material variances to be explained in Table SC1

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - electricity revenue	(87,093)	The billing for March will go through on the 7th of April 2023 hence the varience.	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.
	Interest Earned - external investments	8,683		
	Transfers and subsidies	52,375	The varience is due to the timing of grant receipts.	
2	**Expenditure By Type**			
	Employee Related Costs	(28,944.00)	The variance is attributable to timing of service related benefit payments. Majority of the positions that were advertised have been filled.	
	Debt Impairment	(19,033)	Journals are only done on the system at year end. This is a non-cash provision that is normaly calculated at the year end	
	Depreciation & asset impairment	(11,798)	Included in this is the 10m for asset impairment which is calculated at year end.	Journals to be captured on a quaterly basis to avoid variences
	contracted sercvices	(26,866)	Timing of Payments to service providers.	
3	**Capital Expenditure**			
	Finance and Administration	(12,353)	There are pending orders to the amount of R 2,911,924.38 on the system for the acquisition of the municipal fleet, jet machine and water tanke Furthermore there is a sale agreement of 15million for the purchase of office building. The variance will reduce once these invoices are paid.	
	Public Safety	(10,086)	There is a pending order to the amount of R17,564 million on the system for the acquisition of the fire fleet, jet machine and water tanker. The variance will be reduce once these invoices are paid.	
	Housing	(1,612)		
	Road transport	(59,573)	There are pending orders to the amount of f R6,3 million on the system majority being MIG & Disaster funded projects.	The spending on the Disaster management funded grant need to improve.
	Planning and Development	1,364	R 3.2 million spent on various projects and there are pending orders of R200k.	
	Sport and recreation	(1,229)	There are pending orders of 4million on the system for the upgrade of beach facilities which will improve the capital expenditure once they are paid	
	waste Management	(2,227)	There are pending orders amounting to 430 Thousand for the purchase of skips	
4	**Financial Position**			
	Total Asset	5,272,032	The municipal PPE is R 2,562,925 and cash and cash equivalent is R1,560,562	
	Total Current Liabilities	1,725,199	The municipality reflects R1,601,717 for trade and other payables	
	Total Non-current Liabilities	296,153	Borrowings of R41,354 are reflected	
	Total Equity	3,250,679	27m reserve and R3,2b accumulated surpluses	
5	**Cash Flow**			
	Cash from Operating Activities	1,860,189	Not all payments are being reflected at present destorting the closing balance on the cash&cash equivalents on the system.	

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

Description of financial indicator	Basis of calculation	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.9%	5.9%	6.2%	0.6%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	2.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		19.0%	26.8%	32.0%	54.9%	32.0%
Gearing	Long Term Borrowing/ Funds & Reserves		654.7%	732.5%	608.2%	628.2%	608.2%
Liquidity							
Current Ratio	Current assets/current liabilities	1	248.0%	174.4%	161.3%	145.8%	161.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		182.9%	97.0%	86.6%	129.5%	86.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		15.7%	26.3%	30.0%	17.2%	30.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		22.4%	25.5%	23.2%	23.3%	23.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.5%	5.9%	6.2%	0.6%	2.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2022/23											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	52,380	8,326	2,926	1,802	1,599	1,547	8,209	19,744	96,532	32,901	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	29,350	14,338	8,826	7,883	7,071	6,844	28,211	87,184	189,707	137,193	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	5,177	1,774	1,287	1,147	978	812	3,129	14,008	28,313	20,074	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	55	23	22	21	21	21	103	2,202	2,467	2,368	–	–
Interest on Arrear Debtor Accounts	1810	629	506	468	426	412	399	1,616	18,062	22,518	20,915	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	2,027	388	254	451	205	190	6,177	35,975	45,667	42,998	–	–
Total By Income Source	**2000**	**89,618**	**25,355**	**13,783**	**11,731**	**10,285**	**9,813**	**47,445**	**177,175**	**385,204**	**256,449**	–	–
2022/23 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	112	68	72	66	76	109	1,527	2,113	4,143	3,891	–	–
Commercial	2300	30,038	3,459	2,340	2,015	1,921	2,104	13,717	34,853	90,447	54,610	–	–
Households	2400	59,469	21,828	11,371	9,660	8,289	7,600	32,200	140,209	290,615	197,947	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**89,618**	**25,355**	**13,783**	**11,731**	**10,285**	**9,813**	**47,445**	**177,175**	**385,204**	**256,449**	–	–

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

Description	NT Code	Budget Year 2022/23								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	232	–	–	–	–	–	–	118	351
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	10,986	218	29	125	10	68	0	427	11,864
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	11,218	218	29	125	10	68	0	546	12,215

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank		DAILY	LIQUIDITY PLUS			6.75%			Daily	72,926	392			73,317
ABSA Bank (3433)		DAILY	MONEY MKT			6.45%			Daily	3,264	17			3,281
ABSA Bank (6707)		DAILY	MONEY MKT			6.55%			Daily	13,789	72			13,861
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			5.40%			Daily	692	-			692
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			5.40%			Daily	345	2			347
FNB		Daily	MONEY MRKT			5.40%			Daily	18,322	85			18,407
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	4,344	22			4,367
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	296	2			298
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	858	4			862
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	257	1			259
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	952	5			957
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	-				-
Nedbank Treasury 166		32 DAY NOTICE	ICE CALL ACCOUNT			6.75%			32 DAYS	67,755	364			68,119
ABSA (5911)		12 MTH	FIXED			6.45%			365 DAYS	6,712	34			6,746
ABSA		MONTHLY	LIQUIDITY PLUS			6.60%			Daily	38,235	201			38,436
ABSA		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	2,750	14			2,764
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	6,471	33			6,504
Nedbank Ballito Junction 000171		12 mnth	FIXED			8.85%			365 DAYS	15,897	-			15,897
ABSA (DEVELOPERS CONTRI)		MONTHLY	LIQUIDITY PLUS			6.55%			Daily	15,020	78			15,098
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			5.75%			Daily	153,521	1,371	(175,000)	214,132	194,024
Standard Bank Boxers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	-				-
Nedbank Traesury Dev Cont (162)		12 MTH	FIXED			6.75%			365 DAYS	3	0			3
Standard Bank KwaDukuza Mall		6 MONTHS	FIXED			5.38%			180 DAYS	-				-
ABSA developers Contribution 2		12 mnth	FIXED			7.51%			365 DAYS	30,242	-			30,242
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	ICE CALL ACCOUNT			7.25%			32 DAYS	53,051	303			53,354
Investec Eskom Investment Account Deposits		32 DAY NOTICE	ICE CALL ACCOUNT			7.60%			32 DAYS	45,042	271			45,313
Standard Bank Salary Clearing Account		32 DAY NOTICE	ICE CALL ACCOUNT			7.25%			32 DAYS	45,249	259			45,508
Nedbank Treasury Boxers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	-				-
ABSA developers Contribution 3		12 mnth	FIXED			4.93%			365 DAYS	-				-
ABSA Boxers Cash n Carry		6 MONTHS	FIXED			6.35%			180 DAYS	24,764				24,764
Nedbank KDM Mall		12 mnth	FIXED			8.55%			365 DAYS	10,000				10,000
														-
Municipality sub-total										630,758	3,530	(175,000)	214,132	673,420
Entities														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									630,758		(175,000)	214,132	673,420

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		6,209	12,739	12,739	560	6,912	12,739	(5,827)	-45.7%	12,739
Expanded Public Works Programme Integrated Grant		1,732	1,868	1,868	560	1,868	1,868	–		1,868
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		1,750	1,750	1,750	–	1,750	1,750	–		1,750
Municipal Infrastructure Grant		2,727	3,294	3,294	–	3,294	3,294	–		3,294
Neighbourhood Development Partnership Grant		–	5,827	5,827	–	–	5,827	(5,827)	-100.0%	5,827
Provincial Government:		7,751	13,901	14,901	2,725	9,671	14,901	(5,230)	-35.1%	14,901
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	13,961	26,640	27,640	3,285	16,582	27,640	(11,057)	-40.0%	27,640
Capital Transfers and Grants										
National Government:		65,902	174,948	283,991	1,277,387	1,461,136	283,991	1,177,145	414.5%	283,991
Neighbourhood Development Partnership Grant		–	93,953	93,953	–	–	93,953	(93,953)	-100.0%	93,953
Municipal Infrastructure Grant		58,822	65,577	65,577	2,871	65,577	65,577	–		65,577
Integrated National Electrification Programme Grant		3,080	15,418	15,418	3,418	15,418	15,418	–		15,418
Provincial Government:		8,987	126	126	–	–	126	(126)		126
District Municipality:		–	–	–	–	–	–	–	0.0%	–
Other grant providers:		–	–	–	–	–	–	–	0.0%	–
Total Capital Transfers and Grants	5	74,868	175,074	284,117	1,277,387	1,461,136	284,117	1,177,019	414.3%	284,117
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	88,849	201,714	311,757	1,280,672	1,477,719	311,757	1,165,962	374.0%	311,757

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Grant expenditure must be separately listed for each grant received

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		6,209	12,739	12,884	(4,270)	5,938	9,612	(3,674)	-38.2%	12,884
Expanded Public Works Programme Integrated Grant		1,732	1,868	1,868	463	1,868	1,401	467	33.3%	1,868
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	1,369	–	1,369	#DIV/0!	–
Local Government Financial Management Grant		1,750	1,750	1,750	78	712	1,312	(600)	-45.7%	1,750
Municipal Infrastructure Grant		2,727	3,294	3,294	744	1,989	2,470	(481)	-19.5%	3,294
Neighbourhood Development Partnership Grant		–	5,827	5,973	(5,575)	–	4,428	(4,428)	-100.0%	5,973
Provincial Government:		12,128	13,901	16,159	5,037	9,026	11,629	(2,602)	-22.4%	16,159
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		18,338	26,640	29,043	766	14,965	21,241	(6,276)	-29.5%	29,043
Capital expenditure of Transfers and Grants										
National Government:		65,902	174,948	235,722	5,086	76,864	220,946	(144,082)	-65.2%	235,722
Neighbourhood Development Partnership Grant		–	93,953	45,683	–	–	51,157	(51,157)	-100.0%	45,683
Municipal Infrastructure Grant		58,822	65,577	65,577	730	47,159	49,183	(2,024)	-4.1%	65,577
Integrated National Electrification Programme Grant		3,080	15,418	15,418	2,729	8,581	11,563	(2,983)	-25.8%	15,418
Provincial Government:		15,531	126	126	–	886	95	792	837.6%	126
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		310	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		81,742	175,074	235,848	5,086	77,750	221,041	(143,291)	-64.8%	235,848
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		100,080	201,714	264,891	5,853	92,715	242,282	(149,567)	-61.7%	264,891

References

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

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly Actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total operating expenditure of Transfers and Grants:		–	–	–	–	
0						
Capital expenditure of Transfers and Grants						
National Government:		–	–	–	–	
Provincial Government:		–	–	–	–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total capital expenditure of Transfers and Grants		–	–	–	–	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	–	

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

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14,410	18,493	19,748	1,573	18,024	14,372	3,652	25%	19,749
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		5,443	5,933	6,573	523	5,776	4,706	1,070	23%	6,573
Cellphone Allowance		2,358	2,689	2,374	195	1,785	1,891	(106)	-6%	2,374
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		22,210	27,116	28,695	2,290	25,585	20,969	4,616	22%	28,695
% increase	4		22.1%	29.2%						29.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		9,373	12,800	11,637	903	8,093	9,135	(1,042)	-11%	11,637
Pension and UIF Contributions		1,385	2,164	1,873	119	1,072	1,507	(435)	-29%	1,873
Medical Aid Contributions		47	87	–	–	–	30	(30)	-100%	–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1,273	1,316	986	–	–	855	(855)	-100%	986
Motor Vehicle Allowance		1,429	1,944	1,806	122	1,135	1,403	(268)	-19%	1,806
Cellphone Allowance		119	160	145	11	96	114	(18)	-15%	145
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	1	1	–	–	1	(1)	-100%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		13,625	18,473	16,447	1,155	10,396	13,045	(2,648)	-20%	16,447
% increase	4		35.6%	20.7%						20.7%
Other Municipal Staff										
Basic Salaries and Wages		248,347	302,550	275,396	23,058	202,888	216,007	(13,119)	-6%	275,396
Pension and UIF Contributions		47,466	62,297	57,962	4,309	38,456	44,989	(6,533)	-15%	57,962
Medical Aid Contributions		22,923	27,607	26,125	2,032	17,900	20,113	(2,213)	-11%	26,125
Overtime		65,270	55,782	58,834	4,175	45,809	43,057	2,751	6%	58,834
Performance Bonus		20,784	24,263	24,663	1,617	15,756	18,357	(2,601)	-14%	24,663
Motor Vehicle Allowance		14,670	17,252	17,514	1,346	12,144	13,044	(900)	-7%	17,514
Cellphone Allowance		1,168	1,301	1,343	103	925	993	(67)	-7%	1,343
Housing Allowances		1,092	1,254	1,398	96	910	998	(88)	-9%	1,398
Other benefits and allowances		14,906	18,668	17,998	1,425	12,563	13,733	(1,170)	-9%	17,998
Payments in lieu of leave		7,119	7,825	11,807	575	8,015	7,462	554	7%	11,807
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	3,444	7,737	7,162	308	2,664	5,573	(2,909)	-52%	7,162
Sub Total - Other Municipal Staff		447,189	526,536	500,203	39,044	358,029	384,324	(26,296)	-7%	500,203
% increase	4		17.7%	11.9%						11.9%
Total Parent Municipality		483,024	572,125	545,345	42,469	394,010	418,338	(24,328)	-6%	545,345
			[illegible]	[illegible]						[illegible]
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–

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

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		483,024	572,125	545,345	42,489	394,010	418,338	(24,328)	-6%	545,345
% increase	4		18.4%	12.9%						12.9%
TOTAL MANAGERS AND STAFF		460,814	545,009	516,650	40,199	368,425	397,369	(28,944)	-7%	516,650

#REF!

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

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

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
Cash Receipts By Source																
Property rates		22,395	41,149	46,983	64,258	55,919	54,852	50,184	45,789	61,685	141	141	141	574,186	584,367	601,898
Service charges - electricity revenue		77,417	110,290	95,979	111,646	97,386	122,799	65,456	85,455	112,181	11,852	11,852	11,852	1,013,614	1,066,928	1,126,006
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		7,945	10,012	7,210	8,750	8,399	9,174	6,665	7,414	10,544	3	3	3	77,042	80,124	83,329
Rental of facilities and equipment		7,233	329	217	689	377	298	335	683	531	250	250	250	3,249	3,393	3,545
Interest earned - external investments		–	3,294	3,581	4,216	3,958	3,733	5,760	4,633	4,217	6,462	6,462	6,509	24,935	26,088	27,304
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		339	442	415	547	578	635	409	293	1,866	1	1	1	4,010	4,011	4,011
Licences and permits		70	41	88	122	14	33	29	40	64	81	81	81	734	763	793
Agency services		1,003	1,038	1,200	1,496	1,036	1,103	1,132	1,269	654	1,100	1,100	1,100	13,200	13,728	14,277
Transfers and Subsidies - Operational		–	111,260	–	1,063	1,000	76,296	6,695	100	64,238	19,001	19,001	19,001	254,652	268,623	295,517
Other revenue		4,467	4,626	14,382	10,821	18,990	4,041	1,046	11,076	8,981	5,821	5,821	5,821	174,706	155,302	148,807
Cash Receipts by Source		**120,869**	**282,482**	**170,055**	**203,610**	**187,657**	**272,963**	**137,710**	**156,752**	**264,961**	**44,712**	**44,712**	**44,759**	**2,140,328**	**2,203,327**	**2,305,488**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	142,043	4,000	19,000	–	3,000	1,277,387	–	–	–	175,074	122,605	103,569
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	10,000	30,000	72,000
Increase (decrease) in consumer deposits		811	67	171	99	(194)	296	(60)	(9)	121	–	–	–	1,511	1,662	1,828
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**121,680**	**282,549**	**170,225**	**345,752**	**191,463**	**292,259**	**137,650**	**159,743**	**1,542,469**	**44,712**	**44,712**	**44,759**	**2,326,913**	**2,357,593**	**2,482,885**
Cash Payments by Type																
Employee related costs		547	242	1,314	270	606	772	915	341	1,262	–	–	–	577,712	612,109	650,877
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–			
Interest paid		–	–	336	–	–	8,798	–	–	364	–	–	–	25,101	27,853	24,314
Bulk purchases - Electricity		–	–	–	–	–	647,500	–	–	228,443	–	–	–	844,170	900,172	948,392
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	–	30,438	31,690	32,985
Contracted services		–	–	10	–	3	229,078	828	437	153,275	–	–	–	303,980	273,207	284,378
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	–	11,412	7,637	7,943
General expenses		18,984	12,153	9,852	7,703	11,131	14,449	5,583	9,695	17,408	(459)	(459)	(459)	119,952	117,144	125,119

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

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
Cash Payments by Type		19,531	12,395	11,512	7,973	11,740	900,597	7,325	10,473	400,753	(459)	(459)	(459)	1,912,764	1,969,813	2,074,017
Other Cash Flows/Payments by Type																
Capital assets		5,393	22,079	43,168	49,266	23,301	24,521	16,235	10,348	43,439	–	–	–	507,367	349,522	316,544
Repayment of borrowing		–	–	53	(0)	–	–	–	–	–	–	–	–	13,037	14,341	15,775
Other Cash Flows/Payments																
Total Cash Payments by Type		24,924	34,473	54,733	57,239	35,041	925,118	23,560	20,822	444,192	(459)	(459)	(459)	2,433,169	2,333,676	2,406,336
NET INCREASE/(DECREASE) IN CASH HELD		96,756	248,076	115,493	288,513	156,422	(632,859)	114,089	138,922	1,098,277	45,171	45,171	45,218	(106,256)	23,917	76,549
Cash/cash equivalents at the month/year beginning:		933,791	1,030,547	1,278,623	1,394,116	1,682,628	1,839,050	1,206,192	1,320,281	1,459,203	2,557,480	2,602,651	2,647,823	827,614	721,358	745,275
Cash/cash equivalents at the month/year end:		1,030,547	1,278,623	1,394,116	1,682,628	1,839,050	1,206,192	1,320,281	1,459,203	2,557,480	2,602,651	2,647,823	2,693,041	721,358	745,275	821,824

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete

2. Total of monthly amounts must always agree to the approved or adjusted budget

3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

11,512	7,973	11,740	900,597	7,325	10,473	400,753	(459)		(459)	1,912,764	1,969,813
115,493	288,513	156,422	(632,859)	114,089	138,922	1,098,277	45,171	45,171	45,218	(106,256)	23,917

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		–	–	–	–	–	–	–		–
Interest earned - external investments		–	–	–	–	–	–	–		–
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Other revenue		–	–	–	–	–	–	–		–
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs		–	–	–	–	–	–	–		–
Remuneration of councillors		–	–	–	–	–	–	–		–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		–	–	–	–	–	–	–		–
Finance charges		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Other expenditure		–	–	–	–	–	–	–		–
Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

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

Month	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	6,515	13,731	13,731	1,883	1,883	13,731	11,848	86.3%	0%
August	22,214	21,449	17,249	20,817	22,700	30,980	8,280	26.7%	4%
September	21,046	24,323	50,998	40,775	63,475	81,978	18,503	22.6%	12%
October	21,623	32,828	62,509	43,883	107,358	144,487	37,128	25.7%	21%
November	20,521	36,672	55,818	17,475	124,834	200,305	75,471	37.7%	24%
December	31,892	41,915	55,877	20,555	145,388	256,182	110,793	43.2%	28%
January	2,640	45,134	60,849	14,737	160,125	317,031	156,906	49.5%	31%
February	9,212	61,930	(26,509)	10,432	170,557	378,961	208,404	55.0%	33%
March	15,663	67,876	57,221	46,796	217,352	436,182	218,829	50.2%	43%
April	21,792	47,093	48,223	–		484,405	–		
May	31,710	52,666	40,071	–		524,476	–		
June	26,091	64,647	102,475	–		626,951	–		
Total Capital expenditure	230,918	510,265	538,512	217,352					

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		78,586	136,959	115,309	15,395	51,882	58,918	7,035	11.9%	115,309
Roads Infrastructure		30,333	55,354	57,215	3,730	18,541	28,180	9,640	34.2%	57,215
Roads		19,523	41,423	12,756	–	2,433	2,325	(107)	-4.6%	12,756
Road Structures		4,160	6,081	29,759	2,467	8,121	25,855	17,734	68.6%	29,759
Road Furniture		6,650	7,850	14,700	1,271	7,987	–	(7,987)	#DIV/0!	14,700
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	1,739	–	1,304	1,739	435	25.0%	1,739
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	1,739	–	1,304	1,739	435	25.0%	1,739
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		48,253	79,605	54,355	11,478	31,609	26,998	(4,611)	-17.1%	54,355
Power Plants		–	–	–	–	–	–	–		–
HV Substations		31,964	67,887	34,687	6,864	16,411	20,600	4,189	20.3%	34,687
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		5,624	1,398	1,398	638	1,312	1,398	86	6.2%	1,398
LV Networks		10,656	10,320	18,270	3,976	13,866	5,000	(8,886)	-177.7%	18,270
Capital Spares		9	–	–	–	–	–	–		–
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		–	2,000	2,000	179	428	2,000	1,572	78.6%	2,000
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	2,000	2,000	179	428	2,000	1,572	78.6%	2,000
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		33,873	64,947	41,764	5,707	16,791	28,240	11,449	40.5%	41,764
Community Facilities		23,085	42,885	27,138	4,104	13,018	17,624	4,606	26.1%	27,138
Halls		3,564	11,333	551	69	494	440	(54)	-12.3%	551
Centres		–	–	–	–	–	–	–		–
Crèches		–	7,977	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		14,312	9,085	10,605	–	7,141	5,814	(1,327)	-22.8%	10,605
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		30	750	–	–	–	–	–		–
Cemeteries/Crematoria		526	12,791	14,863	4,015	4,587	10,450	5,863	56.1%	14,863
Police		12	150	150	–	27	150	123	82.3%	150

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		620	–	434	–	433	434	0	0.1%	434
Markets		–	–	–	–	–	–	–		–
Stalls		–	600	200	–	–	200	200	100.0%	200
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		4,022	300	336	–	336	136	(200)	-146.9%	336
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		10,788	22,062	14,626	1,602	3,773	10,616	6,843	64.5%	14,626
Indoor Facilities		5,251	1,015	729	400	729	729	0	0.0%	729
Outdoor Facilities		5,537	21,047	13,897	1,202	3,043	9,887	6,943	69.2%	13,897
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	300	–	–	–	–		300
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	300	–	–	–	–		300
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		1,459	23,425	21,930	564	4,824	15,681	10,857	69.2%	21,930
Operational Buildings		1,459	19,425	18,580	–	2,659	12,580	9,920	78.9%	18,580
Municipal Offices		1,459	19,425	18,580	–	2,659	12,580	9,920	78.9%	18,580
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	4,000	3,350	564	2,165	3,101	936	30.2%	3,350
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	4,000	3,350	564	2,165	3,101	936	30.2%	3,350
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	23,803	24,103	–	3,839	17,100	13,261	77.6%	24,103
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	23,803	24,103	–	3,639	17,100	13,261	77.6%	24,103
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	23,803	24,103	–	3,839	17,100	13,261	77.6%	24,103
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		4,063	3,050	5,121	671	2,059	3,050	991	32.5%	5,121
Computer Equipment		4,063	3,050	5,121	671	2,059	3,050	991	32.5%	5,121
Furniture and Office Equipment		3,557	2,180	2,475	14	2,877	2,078	(799)	-38.4%	2,475
Furniture and Office Equipment		3,557	2,180	2,475	14	2,077	2,078	(799)	-38.4%	2,475
Machinery and Equipment		4,831	10,962	10,095	3,726	5,169	7,833	2,664	34.0%	10,096
Machinery and Equipment		4,831	10,962	10,095	3,726	5,169	7,833	2,664	34.0%	10,095
Transport Assets		10,910	43,403	45,396	2,624	12,395	20,514	8,119	39.6%	45,396
Transport Assets		10,910	43,403	45,396	2,624	12,395	20,514	8,119	39.6%	45,396
Land		2,750	–	–	–	–	–	–		–
Land		2,750	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	140,028	308,730	266,492	28,702	99,838	153,413	53,577	34.9%	266,492

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

check balance	-	-	-	-	-	-	-	-

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		65,559	95,707	138,032	9,109	87,460	104,867	17,407	16.6%	138,032
Roads Infrastructure		50,737	78,370	124,194	4,355	78,154	94,367	16,212	17.2%	124,194
Roads		45,138	71,870	82,973	–	62,081	61,432	(649)	-1.1%	82,973
Road Structures		–	–	33,522	4,355	9,832	27,435	17,603	64.2%	33,522
Road Furniture		5,599	6,500	7,700	–	6,242	5,500	(742)	-13.5%	7,700
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1,497	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		1,497	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		13,325	17,337	13,837	4,754	9,305	10,500	1,195	11.4%	13,837
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		9,362	11,337	7,837	4,754	6,391	5,500	(891)	-16.2%	7,837
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		3,963	6,000	6,000	–	2,914	5,000	2,086	41.7%	6,000
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		3,738	906	1,315	–	–	700	700	100.0%	1,315
Community Facilities		2,309	506	915	–	–	300	300	100.0%	915
Halls		713	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		523	–	–	–	–	–	–		–
Cemeteries/Crematoria		999	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		74	506	915	–	–	300	300	100.0%	915
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1,429	400	400	–	–	400	400	100.0%	400
Indoor Facilities		1,414	–	–	–	–	–	–		–
Outdoor Facilities		16	400	400	–	–	400	400	100.0%	400
Capital Spares		–	–	–	–	–	–	–		–
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
<u>Investment properties</u>		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
<u>Other assets</u>		1,376	1,350	596	150	545	596	51	8.6%	596
Operational Buildings		–	350	315	–	314	315	1	0.3%	315
Municipal Offices		–	350	315	–	314	315	1	0.3%	315
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		1,376	1,000	281	150	231	281	50	17.8%	281
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1,376	1,000	281	150	231	281	50	17.8%	281
Capital Spares		–	–	–	–	–	–	–		–
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
<u>Intangible Assets</u>		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
<u>Computer Equipment</u>		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
<u>Furniture and Office Equipment</u>		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	70,673	97,963	139,944	9,259	88,005	106,163	18,158	17.1%	139,944

<u>*References*</u>

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

check balance	-	-	-	-	-	-	-

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39,379	47,677	51,731	5,025	36,301	37,535	1,234	3.3%	51,731
Roads Infrastructure		10,943	14,402	14,351	513	9,977	10,937	959	8.8%	14,351
Roads		6,560	8,207	11,726	416	8,670	7,719	(952)	-12.3%	11,726
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		4,383	6,195	2,625	98	1,307	3,218	1,911	59.4%	2,625
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		5,470	6,380	7,880	846	5,788	5,385	(402)	-7.5%	7,880
Drainage Collection		5,470	6,380	7,880	846	5,786	5,385	(402)	-7.5%	7,880
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		22,967	26,864	29,469	3,665	20,525	21,190	665	3.1%	29,469
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		421	2,212	1,817	166	1,062	1,501	439	29.3%	1,817
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		22,545	24,652	27,652	3,499	19,463	19,689	225	1.1%	27,652
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		–	31	31	–	11	23	13	55.1%	31
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	31	31	–	11	23	13	55.1%	31
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets		1,650	1,824	2,284	245	1,523	1,552	29	1.9%	2,284
Community Facilities		1,312	1,436	1,836	189	1,180	1,237	57	4.6%	1,836
Halls		1,312	1,436	1,836	189	1,180	1,237	57	4.6%	1,836
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		337	388	448	57	343	315	(28)	-8.9%	448
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		337	388	448	57	343	315	(28)	-8.9%	448
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		3,033	3,548	4,305	329	2,137	2,981	844	28.3%	4,305
Operational Buildings		3,033	3,548	4,305	329	2,137	2,981	844	28.3%	4,305
Municipal Offices		3,033	3,548	4,305	329	2,137	2,981	844	28.3%	4,305
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		215	280	280	15	101	210	109	52.1%	280
Computer Equipment		215	280	280	15	101	210	109	52.1%	280
Furniture and Office Equipment		21	154	109	2	5	98	93	95.0%	109
Furniture and Office Equipment		21	154	109	2	5	98	93	95.0%	109
Machinery and Equipment		2,678	4,284	4,160	274	2,196	3,135	939	30.0%	4,160
Machinery and Equipment		2,678	4,284	4,160	274	2,196	3,135	939	30.0%	4,160
Transport Assets		10,007	12,164	15,082	1,663	10,545	10,601	55	0.5%	15,082
Transport Assets		10,007	12,164	15,082	1,663	10,545	10,601	55	0.5%	15,082
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	56,982	69,931	77,950	7,552	52,808	56,112	3,304	5.9%	77,950

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		55,321	51,885	62,978	5,263	42,704	43,351	647	1.5%	62,978
Roads Infrastructure		33,725	25,694	37,006	3,343	26,045	23,795	(2,250)	-9.5%	37,006
Roads		33,725	25,694	37,006	3,108	25,810	23,795	(2,015)	-8.5%	37,006
Road Structures		–	–	–	231	231	–	(231)	#DIV/0!	–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	4	4	–	(4)	#DIV/0!	–
Storm water Infrastructure		–	430	–	40	40	151	111	73.7%	–
Drainage Collection		–	430	–	–	–	151	151	100.0%	–
Storm water Conveyance		–	–	–	40	40	–	(40)	#DIV/0!	–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		21,140	25,327	25,620	1,842	16,280	19,113	2,832	14.8%	25,620
Power Plants		–	–	–	–	–	–	–		–
HV Substations		5,413	5,672	6,127	465	4,112	4,436	324	7.3%	6,127
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	4,264	958	–	–	1,876	1,876	100.0%	958
MV Switching Stations		90	–	145	10	90	58	(32)	-55.1%	145
MV Networks		7,138	6,458	8,350	621	5,488	5,600	112	2.0%	8,350
LV Networks		3,602	3,962	4,396	306	2,702	3,145	443	14.1%	4,396
Capital Spares		4,897	4,971	5,644	440	3,888	3,997	109	2.7%	5,644
Water Supply Infrastructure		11	–	12	1	8	5	(3)	-69.2%	12
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		11	–	12	1	8	5	(3)	-69.2%	12
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		445	434	339	37	331	287	(43)	-15.0%	339
Landfill Sites		410	399	277	33	289	251	(38)	-15.2%	277
Waste Transfer Stations		10	11	11	1	7	8	1	8.8%	11
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		25	24	51	4	35	29	(6)	-20.5%	51
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		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		13,492	18,162	18,852	1,188	10,496	13,904	3,408	24.5%	18,852
Community Facilities		11,420	16,026	16,490	1,006	8,887	12,205	3,318	27.2%	16,490
Halls		554	179	817	63	552	389	(163)	-41.9%	817
Centres		2,621	4,861	4,595	223	1,972	3,539	1,567	44.3%	4,595
Crèches		644	697	697	55	484	522	39	7.4%	697
Clinics/Care Centres		6	6	6	0	4	5	0	8.4%	6
Fire/Ambulance Stations		21	23	23	2	15	17	2	10.6%	23
Testing Stations		37	41	42	3	28	31	3	8.9%	42
Museums		–	1,223	1,223	–	–	917	917	100.0%	1,223
Galleries		–	–	–	–	–	–	–		–
Theatres		37	41	42	3	28	31	3	8.9%	42
Libraries		457	773	652	39	347	531	184	34.7%	652
Cemeteries/Crematoria		618	955	960	56	493	718	226	31.4%	960
Police		1	44	41	1	5	32	27	84.2%	41
Purls		29	266	69	2	22	121	99	82.2%	69
Public Open Space		4,812	5,249	5,424	415	3,668	4,007	338	8.4%	5,424
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		1,462	1,560	1,788	135	1,192	1,261	69	5.5%	1,788
Markets		97	105	107	8	72	80	7	9.0%	107
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		4	4	4	0	3	3	0	9.0%	4
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		2,073	2,156	2,361	182	1,609	1,699	90	5.3%	2,361
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		2,073	2,156	2,361	182	1,609	1,699	90	5.3%	2,361
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		4,057	4,647	4,734	350	3,069	3,520	451	12.8%	4,734
Operational Buildings		3,619	4,012	4,187	313	2,740	3,079	339	11.0%	4,187
Municipal Offices		2,645	2,933	3,052	230	2,004	2,247	243	10.8%	3,052
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		816	879	912	70	617	673	55	8.2%	912
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		158	200	223	13	119	159	40	25.4%	223
Capital Spares		–	–	–	–	–	–	–		–
Housing		438	635	547	37	329	441	112	25.5%	547
Staff Housing		438	635	547	37	329	441	112	25.5%	547
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		532	1,772	978	47	347	1,011	665	65.7%	978
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		532	1,772	978	47	347	1,011	665	65.7%	978
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		532	1,409	876	47	347	844	497	58.9%	876
Load Settlement Software Applications		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Unspecified		–	362	103	–	–	168	168	100.0%	103
Computer Equipment		2,002	2,041	3,099	269	2,131	1,954	(177)	-9.1%	3,099
Computer Equipment		2,002	2,041	3,099	269	2,131	1,954	(177)	-9.1%	3,099
Furniture and Office Equipment		1,483	2,048	2,494	29	1,649	1,714	65	3.8%	2,494
Furniture and Office Equipment		1,483	2,048	2,494	29	1,649	1,714	65	3.8%	2,494
Machinery and Equipment		3,330	4,048	4,486	439	3,069	3,211	142	4.4%	4,486
Machinery and Equipment		3,330	4,048	4,486	439	3,069	3,211	142	4.4%	4,486
Transport Assets		5,964	8,000	8,205	678	5,486	6,082	596	9.8%	8,205
Transport Assets		5,964	8,000	8,205	678	5,486	6,082	596	9.8%	8,205
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	86,181	92,622	105,825	8,264	68,950	74,748	5,798	7.8%	105,825

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		18,932	82,586	117,114	6,955	22,024	82,099	60,075	73.2%	117,114
Roads Infrastructure		15,460	3,659	32,703	3,504	12,728	31,043	18,315	59.0%	32,703
Roads		15,460	3,659	13,224	122	5,147	11,565	6,418	55.5%	13,224
Road Structures		–	–	19,478	3,383	7,581	19,478	11,897	61.1%	19,478
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	9,485	–	4,013	7,485	3,472	46.4%	9,485
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	9,485	–	4,013	7,485	3,472	46.4%	9,485
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,472	78,926	74,926	3,451	5,282	43,570	38,288	87.9%	74,926
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		995	64,146	61,146	–	798	29,790	28,992	97.3%	61,146
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	9,010	9,010	3,451	3,834	9,010	5,177	57.5%	9,010
LV Networks		2,477	5,770	4,770	–	650	4,770	4,120	86.4%	4,770
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		1,086	8,802	11,376	1,848	6,159	5,050	(1,109)	-22.0%	11,376
Community Facilities		68	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–

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

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		66	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		1,017	8,802	11,376	1,848	6,159	5,050	(1,109)	-22.0%	11,376
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		1,017	8,802	11,376	1,848	6,159	5,050	(1,109)	-22.0%	11,376
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		155	11,984	3,394	31	1,136	825	(311)	-37.6%	3,394
Operational Buildings		155	11,984	3,394	31	1,136	825	(311)	-37.6%	3,394
Municipal Offices		155	9,325	3,394	31	1,136	825	(311)	-37.6%	3,394
Pay/Enquiry Points		-	2,659	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		44	200	193	-	193	193	0	0.0%	193
Machinery and Equipment		44	200	193	-	193	193	0	0.0%	193
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	20,217	103,572	132,076	8,835	29,511	88,167	58,656	66.5%	132,076

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

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KWADUKUZA
MUNICIPALITY

2.1 DEBTOR'S ANALYSIS

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

Description	NT Code	Budget Year 2022/23									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	52,380	8,326	2,926	1,802	1,599	1,547	8,209	19,744	96,532	32,901
Receivables from Non-exchange Transactions - Property Rates	1400	29,350	14,338	8,826	7,883	7,071	6,844	28,211	87,184	189,707	137,193
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	5,177	1,774	1,287	1,147	978	812	3,129	14,008	28,313	20,074
Receivables from Exchange Transactions - Property Rental Debtors	1700	55	23	22	21	21	21	103	2,202	2,467	2,368
Interest on Arrear Debtor Accounts	1810	629	506	468	426	412	399	1,616	18,062	22,518	20,915
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	2,027	388	254	451	205	190	6,177	35,975	45,667	42,998
Total By Income Source	2000	89,618	25,355	13,783	11,731	10,265	9,813	47,445	177,175	385,204	256,449
2022/23 - totals only		-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	112	68	72	66	76	109	1,527	2,113	4,143	3,891
Commercial	2300	30,038	3,459	2,340	2,015	1,921	2,104	13,717	34,853	90,447	54,610
Households	2400	59,469	21,828	11,371	9,650	8,289	7,600	32,200	140,209	290,615	197,947
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	89,618	25,355	13,783	11,731	10,285	9,813	47,445	177,175	385,204	256,449

- The above table reflects the consumer and sundry debtors as at end March 2023 as contained on the financial system. A further analysis of the above follows hereunder:

Consumer Debtors

Consumer Debtors as at 30 June 2022						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	18,241,828.99	10,237,910.98	7,152,730.26	5,614,530.63	88,700,984.53	129,947,985.39
Refuse	2,925,872.90	1,065,484.82	831,920.23	786,610.41	14,726,694.40	20,336,582.77
Electricity	14,548,998.01	3,872,231.36	1,727,772.81	1,339,865.13	18,088,171.37	39,577,038.68
Interest/Collection/Sundries/Vat	- 12,412,482.99	2,503,501.15	2,040,769.37	1,310,994.08	48,625,449.88	42,068,231.49
	23,304,216.90	**17,679,128.30**	**11,753,192.68**	**9,052,000.25**	**170,141,300.19**	**231,929,838.32**
	10%	8%	5%	4%	73%	100%

Consumer Debtors as at 31 March 2023						
Rates and Services Debtors						
	30 days	60 days	90 days	120 days	Over 150 days	Total
Rates	22,179,622.61	12,953,197.31	7,712,200.55	6,809,426.44	101,279,898.83	150,934,345.73
Refuse	3,374,741.33	1,485,345.11	1,080,603.09	964,908.59	15,891,330.76	22,796,928.88
Electricity	23,459,104.91	5,931,687.45	2,030,595.35	1,410,061.79	24,875,757.06	57,707,206.56
Interest/Collection/Sundries/Vat	- 1,331,837.78	433,217.58	566,980.00	832,128.37	48,465,349.58	48,965,837.76
	47,681,631.06	**20,803,447.45**	**11,390,378.99**	**10,016,525.19**	**190,512,336.22**	**280,404,318.92**
	17%	**7%**	**4%**	**4%**	**68%**	**100%**

Consumer debtors amounted to R 280,404,318.92 as at 31st March 2023. This indicates an increase of R 48,474,480.60 since 30 June 2022. The majority of the debt under this category is over 150 days, however, there has been a reduction in debt under this category as compared to 30 June 2022. The effects of a slow recovering economy after Covid-19, increasing costs of basic services and living expenses, high unemployment rates and recent natural disasters in KZN, have had a lasting effect and resulted in a rise in overall debt. With the current economic uncertainty and sudden increase in living expenses that the country is facing it is unlikely for the consumer debt to see the significant decrease within the next financial year. The current collection rate is 97.62%.

Other significant factors for the increase in debt, amongst others, are electricity back billings from faulty meters, unreported deceased estates, customers making late payments on their accounts as well as high volumes of load shedding diminished the credit control sections' capacity to collect and recover arrear debt. The financial year 2022/23 has also seen a substantial increase in additional revenue from electricity, refuse and property rates. These adjustments have also contributed to the increase in debtors' balances.

Sundry Debtors

Sundry Debtors amounts to R 38, 991,438m with the majority in the 120 days and over category.

SUNDRY DEBTORS AGE ANALYSIS REPORT						
31 March 2023						
By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	9,547,892.04	-	104,691.61	100,044.90	95,525.30	9,247,630.23
Electricity	64,937.15	-	-7,900.82	-125.52	-747.98	73,711.47
Other						
101 Accounts	24,723,833.50		216,504.80	97,557.68	14,272.65	24,395,498.37
103 Accounts	4,511,104.16		36,361.98	36,061.49	185,861.59	4,252,819.10
105 Accounts	137,512.53		42,640.01	415.97	412.54	94,044.01
106 Accounts	6,159.54		7,118.27	1,432.07	-	-2,390.80
	38,991,438.92	-	**399,415.85**	**235,386.59**	**295,324.10**	**38,061,312.38**
By Customer Group	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
SD Business Debtors	1,580,422.37	-	260,096.55	105,187.92	172,175.98	1,042,961.92
SD Govt Debtors	7,021,476.45	-	35,153.24	31,995.12	31,670.68	6,922,657.41
SD Household Debtors	9,450,312.97	-	92,527.67	92,604.32	87,335.29	9,177,845.69
SD Other Debtors	20,939,227.13	-	11,638.39	5,599.23	4,142.15	20,917,847.36
	38,991,438.92	-	**399,415.85**	**235,386.59**	**295,324.10**	**38,061,312.38**

There is currently non-alignment between the financial system and the manual ageing of consumer and sundry debtors. The system reflects R 385,204m as outstanding debtors while information reported manually is R 319,395m showing a variance of R 65, 809m.

The non-alignment of the debtors' balances is a system issue whereby the ageing reports extracted from the system includes "credit balances" but the National Treasury extract excludes these "credit balances". This has been queried and followed up with Munsoft who advised that it is a National Treasury requirement for excluding these balances.

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2.2 CREDITORS ANALYSIS

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

Description R thousands	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	232	–	–	–	–	–	–	118	351
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	10,986	218	29	125	10	68	0	427	11,864
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	11,218	218	29	125	10	68	0	546	12,215

The above table represents the creditor's age analysis as at the end of March 2023. The amount reflected is creditors that are owed as at 31st March 2023. The table is however understated due to the accrual payments in the month of April for services incurred in March:

The creditors aging reflects a total of R 12,215m outstanding payments at the end of the Third Quarter as per the financial system. Upon analysis, the total creditors outstanding as at 31st March 2023 amounts to R 116,9 million to date. The breakdown is as follows:

- R 12,2 million as per the ageing creditors, made up of trade creditors and other creditors as per above table. Of the total outstanding, R 11,2 million (91%) relates to creditor payments that were captured in March and therefore are due within 30 days.
- R 10,2 million for waste management and dump fees for services provide in March 2023 normally paid the following month, being April 2023 in this case.
- R 91,7 million for March Eskom bill where the invoice is only sent to the municipality on the 3rd of the following month and paid end of April 2023.
- Other capital payments where invoices were submitted on the last day of March for work done within the third quarter amounting to R 2,8 million.

The municipality makes an extra effort to ensure that creditors are paid within 30 days as per MFMA, there are however instances where certain payments may be delayed due to queries, whereas only when queries are resolved payments will be processed.

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2.3 INVESTMENT PORTFOLIO ANALYSIS

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank		DAILY	LIQUIDITY PLUS			6.75%			Daily	72,926	392			73,317
ABSA Bank (3433)		DAILY	MONEY MKT			6.45%			Daily	3,264	17			3,281
ABSA Bank (6707)		DAILY	MONEY MKT			6.55%			Daily	13,789	72			13,861
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT			5.40%			Daily	692	-			692
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT			5.40%			Daily	345	2			347
FNB		Daily	MONEY MRKT			5.40%			Daily	18,322	85			18,407
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	4,344	22			4,367
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	296	2			298
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	858	4			862
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	257	1			258
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	952	5			957
INVESTEC		12 MONTHS	FIXED			7.34%			365 DAYS	-				-
Nedbank Treasury 165		32 DAY NOTICE	NOTICE CALL ACCOUNT			6.75%			32 DAYS	67,755	364			68,119
ABSA (5911)		12 MTH	FIXED			6.45%			365 DAYS	6,712	34			6,746
ABSA		MONTHLY	LIQUIDITY PLUS			6.60%			Daily	38,235	201			38,436
ABSA		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	2,750	14			2,764
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS			6.45%			Daily	6,471	33			6,504
Nedbank Ballito Junction 000171		12 mnth	FIXED			8.85%			365 DAYS	15,897	-			15,897
ABSA (DEVELOPERS CONTR)		MONTHLY	LIQUIDITY PLUS			6.55%			Daily	15,020	78			15,098
ABSA (4472)		MONTHLY	LIQUIDITY PLUS			5.75%			Daily	153,521	1,371	(175,000)	214,132	104,024
Standard Bank Boxers Cash n Carry		12 MTH	FIXED			5.15%			365 DAYS	-				-
Nedbank Treasury Dev Cont (162)		12 MTH	FIXED			6.75%			365 DAYS	3	0			3
Standard Bank KwaDukuza Mall		6 MONTHS	FIXED			5.38%			180 DAYS	-				-
ABSA developers Contribution 2		12 mnth	FIXED			7.51%			365 DAYS	30,242	-			30,242
Standard Bank Fixed Costs Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			7.25%			32 DAYS	53,051	303			53,354
Investec Eskom Investment Account Deposits		32 DAY NOTICE	NOTICE CALL ACCOUNT			7.60%			32 DAYS	45,042	271			45,313
Standard Bank Salary Clearing Account		32 DAY NOTICE	NOTICE CALL ACCOUNT			7.25%			32 DAYS	45,249	259			45,508
Nedbank Treasury Boxers Cash n Carry		6 MONTHS	FIXED			4.07%			180 DAYS	-				-
ABSA developers Contribution 3		12 mnth	FIXED			4.93%			365 DAYS	-				-
ABSA Boxers Cash n Carry		6 MONTHS	FIXED			6.35%			180 DAYS	24,764				24,764
Nedbank KDM Mall		12 mnth	FIXED			8.55%			365 DAYS	10,000				10,000
														-
Municipality sub-total										630,758	3,530	(175,000)	214,132	673,420

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

- As it can be noted by the above, we do not have any entities and hence no investments to be recognised on their behalf.
- As at 31st March 2023, the municipality had R 673,420m Investment portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.
- R 87,652m in the table above relates to investments that are over 3 months.
- KwaDukuza Municipality's reserves have reduced to approximately 1.8 month cash availability as at the end of March 2023 which is a significant decrease compared to other years. Close monitoring of the collections during April is necessary to ensure that we remain financially viable.
- This is reported to Finance and Local Public Administration Portfolio on a monthly basis for oversight.

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2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

The table below reflects grant receipts of R 1,705bn for the 2022/23 financial year.

- The Municipality has received R 1,271bn disaster grant for the rehabilitation and reconstruction of road & stormwater infrastructure that was damaged during the April 2022 floods. The grant will be recognised over two financial years and will be considered through a Third Adjustment Budget in the month of April. The managing agent of the grant will be the Civil Engineering Business unit.

- The NDPG (SCADA and the Ease of Doing Business Operational & Capital Grants) are re-imbursive in nature and allocations will be received once invoices are submitted.

- Only R177k has been received of the R4,4m Housing Accreditation Funding.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Receipts	Closing Balance
Operational Grants		**- 11,681,257**	**- 252,729,136**	**- 243,496,403**	**- 9,232,733**
Equitable Share	NATIONAL	-	- 228,012,000	- 228,012,000	-
Financial Management Grant (FMG)	NATIONAL	-	- 1,750,000	- 1,750,000	-
156065105 Municipal Infrastructure Grant (PMU Operations)	NATIONAL		- 3,293,556	- 3,293,556	-
NDPG Ease of doing business Revenue - Grant	NATIONAL		- 4,096,576		- 4,096,576
Title Deeds Restoration Grant	PROVINCIAL	- 2,688,225		-	-
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	- 1,700,000		-	-
Housing Accreditation	PROVINCIAL	- 6,550,354	- 4,314,000	- 177,843	- 4,136,157
Municipal Employment Initiative Grant - Revenue	PROVINCIAL		- 1,000,000	- 1,000,000	-
03065101 Cyber Cadets (Community Library Services Grant)	PROVINCIAL	- 742,678	- 1,270,000	- 1,270,000	-
EPWP	PROVINCIAL		- 1,868,004	- 1,868,004	-
Provincialisation - Library Services	PROVINCIAL		- 5,890,000	- 5,890,000	-
CETA Candidacy	PROVINCIAL		- 1,000,000		- 1,000,000
031055010 Museum Subsidies operational	PROVINCIAL		- 235,000	- 235,000	-
Capital Grants		**-**	**- 1,486,945,648**	**- 1,461,136,456**	**- 25,809,192**
Municipal Infrastructure Grant (MIG)	NATIONAL	-	- 65,577,456	- 65,577,456	-
Municipal Disaster Response Grant	NATIONAL		- 109,043,000	- 109,043,000	-
Integrated National Electrification Programme Grant (INEP) (Municipal)	NATIONAL	-	- 15,418,000	- 15,418,000	-
NDPG Grant	NATIONAL		-		-
NDPG SCADA Project	NATIONAL		- 22,702,748		- 22,702,748
NDPG Ease of Doing Business	NATIONAL		- 2,980,444		- 2,980,444
Housing Accreditation	PROVINCIAL		- 126,000	-	- 126,000
Municipal Disaster Relief Grant	NATIONAL		- 1,271,098,000	- 1,271,098,000	-
		- 11,681,257	**- 1,739,674,784**	**- 1,704,632,859**	**- 35,041,925**

The table below, reflects the grant expenditure as at the end of March 2023. R 349,820m has been spent to date with R 245,734m operational grant expenditure and R104,087m capital grant expenditure, indicating that 21% of the grants received to date have been spent considering the inclusion of the R1,271bn Disaster Relief Grant.

KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER					
Name of grant	Funder	Opening Balance	Allocation for the year	Expenditure	Closing Balance
Operational Grants		**11,681,257**	**252,729,136**	**245,733,644**	**18,676,749**
Equitable Share	NATIONAL	-	228,012,000	228,012,000	-
Financial Management Grant (FMG)	NATIONAL	-	1,750,000	712,238	1,037,762
156065105 Municipal Infrastructure Grant (PMU Operations)	NATIONAL		3,293,556	2,149,718	1,143,838
NDPG Ease of doing business Revenue - Grant	NATIONAL		4,096,576	3,082,285	1,014,291
Title Deeds Restoration Grant	PROVINCIAL	2,688,225		-	2,688,225
Natural Resource Management Project Grant (EDTEA)	PROVINCIAL	1,700,000		849,580	850,420
Housing Accreditation	PROVINCIAL	6,550,354	4,314,000	3,611,191	7,253,163
Municipal Employment Initiative Grant - Revenue	PROVINCIAL		1,000,000		1,000,000
03065101 Cyber Cadets (Community Library Services Grant)	PROVINCIAL	742,678	1,270,000	786,084	1,226,594
EPWP	PROVINCIAL		1,868,004	1,868,004	-
Provincialisation - Library Services	PROVINCIAL		5,890,000	4,428,264	1,461,736
CETA Candidacy	PROVINCIAL		1,000,000		1,000,000
031055010 Museum Subsidies operational	PROVINCIAL		235,000	234,280	720
Capital Grants		**-**	**1,486,945,648**	**104,086,572**	**1,382,859,076**
Municipal Infrastructure Grant (MIG)	NATIONAL	-	65,577,456	47,126,884	18,450,572
Municipal Disaster Response Grant	NATIONAL		109,043,000	35,320,888	73,722,112
Integrated National Electrification Programme Grant (INEP) (Municipal)	NATIONAL	-	15,418,000	14,834,176	583,824
NDPG Grant	NATIONAL				-
NDPG SCADA Project	NATIONAL		22,702,748	3,838,830	18,863,918
NDPG Ease of Doing Business	NATIONAL		2,980,444	2,965,794	14,650
Housing Accreditation	PROVINCIAL		126,000	-	126,000
Municipal Disaster Relief Grant			1,271,098,000		1,271,098,000
		11,681,257	**1,739,674,784**	**349,820,216**	**1,401,535,825**

21%

- The Municipality has received R1,271bn Disaster Grant on the 17th March 2023 which will be utilised to fund capital infrastructure projects under the Civil Engineering Business unit.
- R1,7m EDTEA Natural Resource Grant allocation was received by the EDP business unit in May 2022 and was rolled over into the new financial year. The grant caters for the implementation of Mavivane Riverine Transformational Management project, which will be implemented using labour intensive methods. R849,6k has been spent to date.
- The MIG operational expenditure is in terms of PMU salary costs, while the Housing Accreditation is for salary costs of the Housing section of the Civil Business unit.
- The Community Library Services and Provincialisation of Library grant will be utilised for maintenance of the libraries as well as salary costs.
- Finance Management Grant is being spent on Finance intern salary, Fixed Assets Project and training for Finance and Internal audit officials.
- The full allocation of R 1,868m for EPWP Skill Development & Training has been spent to date.

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2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14,410	18,493	19,748	1,573	18,024	14,372	5,652	25%	19,748
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		5,443	6,933	6,573	523	6,776	4,706	1,070	23%	6,573
Cellphone Allowance		2,358	2,680	2,374	195	1,785	1,891	(106)	-6%	2,374
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		22,210	27,116	28,695	2,290	25,585	20,969	4,616	22%	28,695
% increase	4		22.1%	29.2%						29.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		9,373	12,800	11,637	903	8,093	9,135	(1,042)	-11%	11,637
Pension and UIF Contributions		1,366	2,164	1,873	119	1,072	1,507	(435)	-29%	1,873
Medical Aid Contributions		47	87	-	-	-	30	(30)	-100%	-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		1,273	1,316	986	-	-	855	(855)	-100%	986
Motor Vehicle Allowance		1,429	1,944	1,806	122	1,135	1,403	(268)	-19%	1,806
Cellphone Allowance		119	160	145	11	96	114	(18)	-16%	145
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		1	1	1	-	-	1	(1)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		13,625	18,473	16,447	1,155	10,396	13,046	(2,640)	-20%	16,447
% increase	4		35.6%	20.7%						20.7%
Other Municipal Staff										
Basic Salaries and Wages		246,347	302,550	275,396	23,058	202,889	216,007	(13,119)	-6%	275,396
Pension and UIF Contributions		47,466	62,297	57,962	4,309	38,456	44,989	(6,533)	-15%	57,962
Medical Aid Contributions		22,923	27,607	26,125	2,082	17,900	20,113	(2,213)	-11%	26,125
Overtime		65,270	55,782	58,834	4,175	45,809	43,057	2,751	6%	58,834
Performance Bonus		20,784	24,263	24,663	1,617	15,756	18,357	(2,601)	-14%	24,663
Motor Vehicle Allowance		14,670	17,252	17,514	1,346	12,144	13,044	(900)	-7%	17,514
Cellphone Allowance		1,168	1,301	1,343	103	925	993	(67)	-7%	1,343
Housing Allowances		1,092	1,254	1,398	96	910	998	(88)	-9%	1,398
Other benefits and allowances		14,906	18,668	17,998	1,425	12,563	13,733	(1,170)	-9%	17,998
Payments in lieu of leave		7,119	7,825	11,007	575	8,016	7,482	534	7%	11,007
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	3,444	7,237	7,162	308	2,664	5,573	(2,909)	-52%	7,162
Sub Total - Other Municipal Staff		447,189	526,536	500,203	39,044	358,029	384,324	(26,296)	-7%	500,203
% increase	4		17.7%	11.9%						11.9%
Total Parent Municipality		483,024	572,125	545,345	42,489	394,010	418,338	(24,328)	-6%	545,345

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2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - electricity revenue	(87,093)	The billing for March will go through on the 7th of April 2023 hence the variance.	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.
	Interest Earned - external investments	8,683		
	Transfers and subsidies	52,375	The variance is due to the timing of grant receipts.	
2	Expenditure By Type			
	Employee Related Costs	(28,944.00)	The variance is attributable to timing of service related benefit payments. Majority of the positions that were advertised have been filled.	
	Debt Impairment	(19,033)	Journals are only done on the system at year end. This is a non-cash provision that is normaly calculated at the year end	
	Depreciation & asset impairment	(11,798)	Included in this is the 10m for asset impairment which is calculated at year end.	Journals to be captured on a quaterly basis to avoid variences
	contracted services	(26,866)	Timing of Payments to service providers.	
3	Capital Expenditure			
	Finance and Administration	(12,353)	There are pending orders to the amount of R 2,811,924.38 on the system for the acquisition of the municipal fleet, jet machine and water tanke Furthermore there is a sale agreement of 15million for the purchase of office building. The variance will reduce once these invoices are paid.	
	Public Safety	(10,086)	There is a pending order to the amount of R17,564 million on the system for the acquisition of the fire fleet, jet machine and water tanker. The variance will be reduce once these invoices are paid.	
	Housing	(1,612)		
	Road transport	(59,573)	There are pending orders to the amount of f R6,3 million on the system majority being MIG & Disaster funded projects.	The spending on the Disaster management funded grant need to improve.
	Planning and Development	1,364	R 3.2 million spent on various projects and there are pending orders of R200k	
	Sport and recreation	(1,229)	There are pending orders of 4million on the system for the upgrade of beach facilities which will improve the capital expenditure once they are paid	
	waste Management	(2,227)	There are pending orders amounting to 430 Thousand for the purchase of skips	
4	Financial Position			
	Total Asset	5,272,032	The municipal PPE is R 2,562,925 and cash and cash equivalent is R1,560,562	
	Total Current Liabilities	1,725,199	The municipality reflects R1,601,717 for trade and other payables	
	Total Non-current Liabilities	296,153	Borrowings of R41,354 are reflected	
	Total Equity	3,250,679	27m reserve and R3,2b accumulated surpluses	
5	Cash Flow			
	Cash from Operating Activities	1,860,169	Not all payments are being reflected at present destorting the closing balance on the cash&cash equivalents on the system.	

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2.7 CAPITAL PROGRAMME PERFORMANCE

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

Month	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	6,515	13,731	13,731	1,883	1,883	13,731	11,848	86.3%	0%
August	22,214	21,449	17,249	20,817	22,700	30,980	8,280	26.7%	4%
September	21,046	24,323	50,998	40,775	63,475	81,978	18,503	22.6%	12%
October	21,623	32,828	62,509	43,883	107,358	144,487	37,128	25.7%	21%
November	20,521	36,672	55,818	17,475	124,834	200,305	75,471	37.7%	24%
December	31,892	41,915	55,877	20,555	145,388	256,182	110,793	43.2%	28%
January	2,640	45,134	60,849	14,737	160,125	317,031	156,906	49.5%	31%
February	9,212	61,930	(26,509)	10,432	170,557	378,961	208,404	55.0%	33%
March	15,663	67,876	57,221	46,796	217,352	436,182	218,829	50.2%	43%
April	21,792	47,093	48,223	–		484,405	–		
May	31,710	52,666	40,071	–		524,476	–		
June	26,091	64,647	102,475	–		626,951	–		
Total Capital expenditure	230,918	510,265	538,512	217,352					

KWADUKUZA
MUNICIPALITY

2.8 OTHER SUPPORTING DOCUMENTATION

2.8.1. MFMA S11(4) - Bank Account Withdrawals

2.8.2. Virement Report from the 1st July 2022 to 31st March 2023

2.8.3. Provincial Treasury high level assessment of the Adjustments Budget for the 2022/23 financial year

2.8.4. MSCOA Road Map

KWADUKUZA
MUNICIPALITY

2.8.1. MFMA S11(4) - Bank Account Withdrawals

national treasury
Department: National Treasury REPUBLIC OF SOUTH AFRICA

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2023 to 31/03/2023

D

NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
Jan - March 2023	Various Consumers	R506,063	Consumer deposits	Nishara Singh (Manager Billing)
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
		Nil		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : / /20
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

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

Withdrawals that must be reported each quarter:

Distribution:

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

12/04/2023

12/4/23

KWADUKUZA
MUNICIPALITY

2.8.2. Virement Report from the 1st July 2022 to 31st March 2023

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202208	42015	2022/08/25	2022/08/25	202208	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	- 4,300.00	030260810 Sundry Oils and Feul
202208	42015	2022/08/25	2022/08/25	202208	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	4,300.00	030260160 Conferences and Workshops
202210	42035	2022/10/28	2022/10/28	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 195,000.00	SALGA GAMES APPAREL
202210	42035	2022/10/28	2022/10/28	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	195,000.00	027261992 SALGA Games
202210	42036	2022/10/28	2022/10/28	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 180,000.00	400225001 Commission on Collection
202210	42036	2022/10/28	2022/10/28	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	180,000.00	400261215 Recoverable Consumer Call Outs (Traffic lights)
202211	42046	2022/11/25	2022/11/25	202211	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 75,000.00	260261794 IDP Mayoral Road Shows
202211	42046	2022/11/25	2022/11/25	202211	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	75,000.00	260262050 Community Engagements
202301	42061	2023/01/24	2023/01/24	202301	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 75,000.00	Mayoral Handover
202301	42061	2023/01/24	2023/01/24	202301	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	75,000.00	020260900 Travel and Subsistence
202208	42007	2022/08/19	2022/08/19	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 60,000.00	042261689 Fire Fighting Foam
202208	42007	2022/08/19	2022/08/19	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	60,000.00	042261100 Protective Clothing
202212	42047	2022/12/01	2022/12/01	202212	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	- 95,000.00	027261993 Youth development
202212	42047	2022/12/01	2022/12/01	202212	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	95,000.00	Youth/Sports organisation sponsorship
202209	42023	2022/09/08	2022/09/08	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 50,000.00	210260920 Telephone Calls and Rentals
202209	42023	2022/09/08	2022/09/08	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	50,000.00	210260900 Travel and Subsistence
202209	42028	2022/09/27	2022/09/27	202209	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	CORRECTION	- 1,145,000.00	2 x Caged Tipper trucks - cabin crew
202209	42028	2022/09/27	2022/09/27	202209	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	CORRECTION	1,145,000.00	Cage Truck with canvas and seats
202302	42068	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 50,000.00	032 Sport and Recreation Facilities Depreciation
202302	42068	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 31,980.00	Community Facilities: Public Open Space
202302	42068	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	81,980.00	032 Computer Equipment Depreciation
202302	42069	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 100.00	Community Facilities: Public Open Space
202302	42069	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	100.00	032 Sport and Recreation Facilities Depreciation
202303	42072	2023/03/08	2023/03/08	202303	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 55,000.00	400260100 Printing and Stationery
202303	42072	2023/03/08	2023/03/08	202303	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	55,000.00	400260200 Cleansing Materials
202208	42011	2022/08/19	2022/08/19	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 195,000.00	042260810 Sundry Oils and fuel
202208	42011	2022/08/19	2022/08/19	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	195,000.00	042261100 Protective Clothing
202211	42037	2022/11/07	2022/11/07	202211	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 29,652.00	041235060 General Equipment Signs
202211	42037	2022/11/07	2022/11/07	202211	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 7,956.00	041235110 Radio Repairs
202211	42037	2022/11/07	2022/11/07	202211	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 19,073.00	035235230 Vehicles and Plant
202211	42037	2022/11/07	2022/11/07	202211	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 9,999.00	041235640 CCTV Repairs and Maintenance
202211	42037	2022/11/07	2022/11/07	202211	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	66,680.00	041235230 Vehicles and Plant
202302	42067	2023/02/02	2023/02/02	202302	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 50,000.00	215260940 Valuation Rolls
202302	42067	2023/02/02	2023/02/02	202302	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	50,000.00	215260100 Printing and Stationery
202209	42019	2022/09/05	2022/09/05	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 519,000.00	156 COVID 19 Health & Safety Requirements
202209	42019	2022/09/05	2022/09/05	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	519,000.00	170235345 Grading of Roads
202211	42038	2022/11/11	2022/11/11	202211	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	- 10,000.00	042260950 Hire of Plant
202211	42038	2022/11/11	2022/11/11	202211	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	10,000.00	042260520 First Aid Equipment
202212	42048	2022/12/13	2022/12/13	202212	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	- 100,000.00	042235090 Emergency Plant Equipment
202212	42048	2022/12/13	2022/12/13	202212	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	100,000.00	042235010 Buildings and Fences Maintenance
202301	42058	2023/01/24	2023/01/24	202301	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 25,000.00	020261531 Caucus Fund
202301	42058	2023/01/24	2023/01/24	202301	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	25,000.00	020260900 Travel and Subsistence
202302	42064	2023/02/01	2023/02/01	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRFO OF FUNDS	- 165,000.00	020260560 Contribution for subscription to SALGA
202302	42064	2023/02/01	2023/02/01	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRFO OF FUNDS	165,000.00	020235230 Vehicles and Plant

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202302	42065	2023/02/01	2023/02/01	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 125,000.00	020260550 Grants-in-Aid
202302	42065	2023/02/01	2023/02/01	202302	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	125,000.00	020235230 Vehicles and Plant
202209	42030	2022/09/29	2022/09/29	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRNSFER	- 2,071,304.00	Prefabricated Temporary Structure Creche-Ward 16- WIP
202209	42030	2022/09/29	2022/09/29	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRNSFER	2,071,304.00	Cremator Filteration System WIP
202211	42040	2022/11/15	2022/11/15	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 64,500.00	021261798 Labour Relations
202211	42040	2022/11/15	2022/11/15	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	64,500.00	021261762 EAP Workers Councillors
202211	42043	2022/11/15	2022/11/15	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 15,000.00	030260810 Sundry Oils and Feul
202211	42043	2022/11/15	2022/11/15	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	15,000.00	030260900 Travel and Subsistence
202211	42044	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 75,000.00	027261765 Mass Skills Programme
202211	42044	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 24,750.00	027261782 KDM High School League
202211	42044	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 24,750.00	Ward based youth forum support
202211	42044	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 62,250.00	027261719 Sport Development Mass Sport Mobilisation
202211	42044	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	186,750.00	027261992 SALGA Games
202211	42045	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 2,000.00	030261823 Stocktaking Payment to KZN DAC
202211	42045	2022/11/24	2022/11/24	202211	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	2,000.00	030260110 Book Purchases
202302	42071	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	- 200.00	Community Facilities: Public Open Space
202302	42071	2023/02/24	2023/02/24	202302	Y	AKH - AKHONA BANGISO	BAN - BANELE MSOMI	TRF OF FUNDS	200.00	032 Computer Equipment Depreciation
202208	42012	2022/08/24	2022/08/24	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 3,000.00	215260070 Lease Office Machinery and Equipment
202208	42012	2022/08/24	2022/08/24	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	3,000.00	215235330 Kitchenware
202208	42013	2022/08/24	2022/08/24	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 3,000.00	215260070 Lease Office Machinery and Equipment
202208	42013	2022/08/24	2022/08/24	202208	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	3,000.00	215260330 Refreshments
202209	42021	2022/09/05	2022/09/05	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	FUNDS TRANSFER	- 2,200,000.00	170235653 Pothole Repairs
202209	42021	2022/09/05	2022/09/05	202209	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	FUNDS TRANSFER	2,200,000.00	170235345 Grading of Roads
202209	42025	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 235,000.00	Road Cleaning and Sweeping Truck
202209	42025	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	235,000.00	1 Ton Bakkie
202209	42026	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 1,145,000.00	Road Cleaning and Sweeping Truck
202209	42026	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	1,145,000.00	2 x Caged Tipper trucks - cabin crew
202209	42027	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 420,000.00	Road Cleaning and Sweeping Truck
202209	42027	2022/09/23	2022/09/23	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	420,000.00	Compactor Truck
202210	42032	2022/10/10	2022/10/10	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 25,000.00	030260810 Sundry Oils and Feul
202210	42032	2022/10/10	2022/10/10	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	5,000.00	030260160 Conferences and Workshops
202210	42032	2022/10/10	2022/10/10	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	20,000.00	030260900 Travel and Subsistence
202210	42033	2022/10/10	2022/10/10	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER	- 22,000.00	2 x Caged Tipper trucks - cabin crew
202210	42033	2022/10/10	2022/10/10	202210	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER	22,000.00	070 Trailer
202210	42034	2022/10/12	2022/10/12	202210	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	- 500,000.00	Ward 3 Nonoti Beach Road Access - WIP
202210	42034	2022/10/12	2022/10/12	202210	Y	SBU - SBUSISO CELE	BAN - BANELE MSOMI	TRANSFER OF FUNDS	500,000.00	Ward 17 Rehab of Road - WIP
202212	42056	2022/12/29	2022/12/29	202212	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	TRANSFER OF FUNDS	- 150,000.00	042235230 Vehicles and Plant
202212	42056	2022/12/29	2022/12/29	202212	Y	BAN - BANELE MSOMI	SBU - SBUSISO CELE	TRANSFER OF FUNDS	150,000.00	041235230 Vehicles and Plant
202303	42078	2023/03/16	2023/03/16	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 37,000.00	025235010 Buildings and Fences Maintenance
202303	42078	2023/03/16	2023/03/16	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	37,000.00	025 Maintenance of office furniture&Equipment
202303	42079	2023/03/17	2023/03/17	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 5,001.00	029260200 Cleansing Materials
202303	42079	2023/03/17	2023/03/17	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 18,750.00	029260030 Advertising
202303	42079	2023/03/17	2023/03/17	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 146,623.00	023261980 Risk Management software
202303	42079	2023/03/17	2023/03/17	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 15,000.00	Refreshments for Reviews - Food and beverage (4xyear)

PERIOD	JOURNAL	ENTRY_DATE	TRANSACTION_DATE	FISCAL	UPDATED	CAPTURING_OPERATOR	POSTING_OPR	REMARKS	AMOUNT	SEGMENT_DESCRIPTION
202303	42079	2023/03/17	2023/03/17	202303	Y	BAN - BANELE MSOMI	AKH - AKHONA BANGI	TRANSFER OF FUNDS	185,374.00	029260601 Customer Satisfaction Survey
202209	42024	2022/09/09	2022/09/09	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	- 4,600.00	022261812 Masakhane Campaign
202209	42024	2022/09/09	2022/09/09	202209	Y	AKH - AKHONA BANGISO	SBU - SBUSISO CELE	TRF OF FUNDS	4,600.00	Women Support
202212	42051	2022/12/15	2022/12/15	202212	Y	BAN - BANELE MSOMI	POO - POOBALAN MU	TRANSFER OF FUNDS	- 31,000.00	032 Livestock Support
202212	42051	2022/12/15	2022/12/15	202212	Y	BAN - BANELE MSOMI	POO - POOBALAN MU	TRANSFER OF FUNDS	- 50,000.00	032261997 Tourism Development
202212	42051	2022/12/15	2022/12/15	202212	Y	BAN - BANELE MSOMI	POO - POOBALAN MU	TRANSFER OF FUNDS	- 90,000.00	032260985 Community Agriculture Development
202212	42051	2022/12/15	2022/12/15	202212	Y	BAN - BANELE MSOMI	POO - POOBALAN MU	TRANSFER OF FUNDS	171,000.00	032261803 Tourism Event Support
202212	42052	2022/12/23	2022/12/23	202212	Y	SBU - SBUSISO CELE	NKS - NKOSINATHI MT	TRANSFER OF FUNDS	- 63,000.00	154261700 SDF Review
202212	42052	2022/12/23	2022/12/23	202212	Y	SBU - SBUSISO CELE	NKS - NKOSINATHI MT	TRANSFER OF FUNDS	63,000.00	154262015 Municipal Planning and appeals Tribunals fees
202303	42081	2023/03/29	2023/03/29	202303	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	- 7,000.00	041235640 CCTV Repairs and Maintenance
202303	42081	2023/03/29	2023/03/29	202303	Y	SBU - SBUSISO CELE	AKH - AKHONA BANGI	TRANSFER OF FUNDS	7,000.00	041235230 Vehicles and Plant

KWADUKUZA
MUNICIPALITY

2.8.3. Provincial Treasury high level assessment of the Adjustments Budget for the 2022/23 financial year

KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

P. O. Box 3613, Pietermaritzburg, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3201
Tel: 033 897 4541 Fax: 033 342 4662
Website: www.kzntreasury.gov.za
E-mail address: farhad.cassimjee@kzntreasury.gov.za

Reference:	11/6/13/1(KZN292)-2023
Enquiries:	Mr. A. Soopal
Date:	14 April 2023

THE MUNICIPAL MANAGER
KWADUKUZA LOCAL MUNICIPALITY
PO BOX 72

KWADUKUZA

4450

Fax No/Email: 032 437 5098

Dear Mr. N.J Mdakane

HIGH LEVEL ASSESSMENT OF THE ADJUSTMENTS BUDGET FOR THE 2022/23 FINANCIAL YEAR AND NON–ALIGNMENT OF FIGURES IN THE 2022/23 ADJUSTMENTS BUDGET (SCHEDULE B) AND 2022/23 ADJUSTMENTS BUDGET DATA STRING (ADJB)

Your Adjustments Budget for the 2022/23 financial year submitted to Provincial Treasury in accordance with Section 28(7) read in conjunction with Section 22(b) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) and Regulation 21 of the Municipal Budget and Reporting Regulations (MBRR) refers.

Provincial Treasury Circular PT/MF 06 of 2022/23 dated 15 December 2022 urged all municipalities in KwaZulu-Natal to understand the errors in the Original Budget data string (ORGB) and to correct them accordingly in the 2022/23 Adjustments Budget. Municipalities were required to ensure that the Adjustments Budget data string (ADJB) is free from all errors. Municipalities were also requested to ensure that the Schedule B and the Adjustments Budget data string (ADJB) for the 2022/23 Adjustments Budget were both produced directly from the financial system to eliminate the possibility of any differences and/or misalignments.

Municipalities were encouraged to commence the Adjustments Budget process timeously in order to ensure that amongst others, the information in the Schedule B to be presented to Council is accurate and perfectly aligns to the Adjustments Budget data string (ADJB). In this regard, municipalities were invited to submit the Schedule B to Provincial Treasury and upload the draft Adjustments Budget data string (ADJB) to the GoMuni Upload Portal at least three days before tabling to Council for Provincial Treasury to provide feedback to the municipality for further correction before the Schedule B is adopted in Council.

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A General Compliance assessment was conducted on the 2022/23 Adjustments Budget that was approved by Council (Schedule B) and is set out in Annexure A. Additionally, a reconciliation was performed between the Council approved Schedule B and the Adjustments Budget data string (ADJB) which is reflected in Annexure B. Despite all the above information provided to the municipality,

Provincial Treasury has also conducted an assessment of your 2022/23 Adjustments Budget with a view of assessing whether the municipality has adjusted their 2022/23 Original Budget to account for the revised National and Provincial funding allocations that were made available, where applicable, and has approved a funded 2022/23 Adjustments Budget.

It should be noted that the funding position of your 2022/23 Adjustments Budget was determined based on the Adjustments Budget data string (ADJB) that was submitted to the GoMuni Upload Portal together with your 2022/23 Adjustments Budget which reflects the figures that the municipality has on their financial system. The assessment considered the cash flow impact of the budgeted Operating revenue and expenditure (Table B4) as well as the Capital expenditure (Table B5) as reflected in the Adjustments Budget data string (ADJB).

Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table B7: Budgeted cash flows and the Surplus/(shortfall) as per Table B8: Cash backed reserves/accumulated surplus reconciliation of your 2022/23 Adjustments Budget in line with the National Treasury Budget funding assessment framework using the audited 2021/22 Annual Financial Statements and the Adjustments Budget data string (ADJB) figures from Tables B4 and B5 that were uploaded to the GoMuni Upload Portal and downloaded by Provincial Treasury from the GoMuni LG Database on 03 March 2023, your municipality's 2022/23 Adjustments Budget appears to be **funded** in terms of Section 18 of the MFMA read together with MFMA Circular No. 55 and Regulation 22 of the MBRR which states that *an Adjustments Budget of a municipality must be appropriately funded.*

The following findings are highlighted for your attention, amongst others:

- it was noted some of the figures populated in the "Prior Adjusted" column in the February B Schedule did not agree to the B Schedule tabled in Council in August 2022. Furthermore, it was noted that some tables in the February 2022/23 Adjustments Budget (B Schedule) were not populated. These included, amongst others: Table B10: *Basic service deliver measurement* and Table SB5: *Social, economic and demographic statistics and assumptions*. In addition, some explanations contained in the Adjustments budget narrative report were not adequate to explain the movement across the different budgeted line items. Concerns over the prior Adjustments budget figures, incomplete tables and inadequate explanations provided in the Adjustments budget narrative report has the effect of limiting Provincial Treasury assessment of the relevant sections of the Adjustments budget.

Operating budget

In the 2022/23 Adjustments budget, the municipality has regressed from an operating surplus position of R1.4 million in the August 2022 Adjustments Budget to an Operating deficit of R378 000 in the February 2023 Adjustments budget. As per MFMA Circular No. 55, if the municipality's operating budget shows a deficit, it is indicative that there are financial imbalances that need to be addressed. These problems may be related to a failure to collect revenues, tariffs that are too low or expenditures that are too high. Whatever the main cause of the deficit, the municipality needs to put in place appropriate strategies to address the problem.

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Notwithstanding the above, the magnitude of budgeted Operating deficit may be impacted by the findings below:

- Transfers and subsidies – Operating

The municipality has correctly accounted for operating Transfers and subsidies in Table B4 with the exception of a new allocation of R1.7 million for the "Competitions" grant from the Department of Economic Development, Tourism and Environmental affairs as reflected in Provincial Gazette No. 47987 of 03 February 2023. Consequently, the operational Transfers and subsidies budget of R257.1 million is understated by R1.7 million.

- Finance Charges

In the 2022/23 Adjustments budget, the municipality reflected a budgeted of R25.1 million in respect Finance charges which was the same amount reflected in the August 2022/23 Adjustments budget. The municipality did not submit the loan amortization schedule to substantiate the budgeted amount.

It is unclear as to how the budget for Finance charges would remain the same when considering that the municipality has removed the budgeted amount for Borrowing in the February 2022/23 Adjusted Capital budget while an amount of R10 million was budgeted for in the 2022/23 Original budget. Furthermore, the municipality has only incurred R9.1 million in respect of Finance charges as per the Month 08 (February 2023) Section 71 report representing a low expenditure of 36.4 percent against the budget which is an indication that the 2022/23 Adjustments budget may be overstated.

- Gains/Losses

In the 2022/23 Adjustments budget, the municipality budgeted for an amount of R3.1 million in respect of Gains which the municipality indicated relates to the fair value adjustments for investments property, however, the budgeted amount was not substantiated in the Adjustments Budget narrative report. As per the 2021/22 Audited AFS, the fair value increase amounted to R21 million (2020/21: R1.5 million). Furthermore, the municipality budgeted for Losses amounting to R21.8 million which the municipality indicated relates to the budget Debt impairment and Impairment of assets. Similar to gains, the amount was not justified in the Adjustments budget narrative report.

- Bulk purchases

In the assessment of the 2022/23 Original Budget, Provincial Treasury alerted the municipality to the possible understatement of the budget for Bulk purchases based on expenditure trends reflected in the 2021/22 Section 71 reports. The municipality indicated that they considered the 2022/23 Original Budget of R916.7 million to be reasonable due to the municipality intending to reduce energy losses.

As noted in the assessment of the Section 72 report, the municipality reported expenditure of R530.5 million or 57.9 percent against the 2022/23 Original budget of R916.7 million. The municipality attributed the over-expenditure to higher than expected energy losses. In the 2022/23 Adjustments budget, the municipality increased the budget for Bulk purchases from R916.7 million in the August Adjustments budget to R985.9 million in the February Adjustments budget. In the Adjustments budget narrative report, the municipality confirmed that the increase in the budget for Bulk purchases was due to the provision for energy losses and would allow the municipality not to incur unauthorized expenditure.

As per the Section 71 report for Month 08 (February 2023), the municipality has incurred expenditure of R608.9 million in the first 7 months of the financial year. Based on a straight line projection, the municipality's projected full year expenditure for Bulk purchases would amount to approximately R1.043 billion and would exceed the Adjustments budget. It should be noted that as per the 2021/22 Audited

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AFS (Statement of budget versus Actual), the municipality exceeded the 2021/22 budget for Bulk purchases by R6.1 million.

In the Adjustments budget narrative report, the municipality indicated that *the Electricity service is operating at a loss due to material energy losses. The municipality must ensure that adequate measures be implemented in order to minimize these energy losses.* It is of concern that budgeted amount for Repairs and maintenance (R77.95 million) represents only 3.3 percent of the Property, Plant and Equipment (PPE) value of R2.4 billion reflected in the 2021/22 Audited AFS, which is below the National Treasury guideline of 8 percent as stipulated in MFMA Circular 55. The municipality must ensure that adequate budgets in respect of Repairs and maintenance, Renewal and upgrading of existing assets are budgeted for in subsequent budgets when considering the material energy losses.

Capital sources of Funding sources of funding

- Transfers and subsidies – National Government

In the Adjusted DoRB (Gazette No. 47987) of 03 February 2023, the municipality has been allocated an amount of R1.3 billion in respect of the Municipal Disaster Recovery grant. A request for an extension to table an Adjustments budget was received by the municipality in order to allow for sufficient time to consider the new allocation. The request for an extension was approved by the MEC for Finance which indicated that an Adjustments budget to consider the Municipal Disaster Recovery grant must be tabled by 03 May 2023.

Subsequent to the tabling of the February 2023 Adjustments budget, the Neighbourhood Partnership Development Grant (NDPG) has been reduced from R20 million to nil in Gazette No. 48327 dated 29 March 2023. It is recommended that the municipality take into account the reduction in the Adjustments budget to be tabled by 03 May 2023.

- Transfers and subsidies – Other grant providers

As noted in the assessment of the 2022/23 Original budget, the budget for Transfers and subsidies – Other grant providers of R29.4 million was related to the funding to be obtained from the Department of Trade and Industry for electrical projects within the municipal area. At the Final Budget stage, the MOU was not finalised with the Department and it was unclear as to whether contractors implementing the project would be paid directly by the department or the municipality. As per the municipality, they would be compelled to pay contractors should the department fail to settle the obligation. In order to be prudent, the municipality budgeted for the amount in the 2022/23 Original Budget (Table A5) pending the finalisation of the agreement. Furthermore, the municipality confirmed that no cash inflow relating to this amount had been taken into account in Table A7 of the Original budget.

At mid-year, the municipality incurred no expenditure relating to Transfers and subsidies – Other grant providers. In the assessment of the Section 72 report, the municipality was requested to process the necessary adjustments to the budget to be in line with a subsequently signed MOU which should have been submitted to Provincial Treasury as part of the Adjustments budget submission to support the budget.

In the February 2023 Adjustments budget, the municipality reflected the same amount of R29.4 million for Other transfers and grants with no explanation noted in the Adjustments budget narrative report and no MOU was submitted. Thus, the same concerns raised at Original budget stage are still applicable to the February 2023 Adjustments budget.

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Cash flow budget

- Transfers and Subsidies – Capital

In Table B7, the municipality reflected cash inflows of R284.1 million in respect of Transfers and subsidies-capital which exceeded total allocations of R237.7 million as reflected in the Adjusted DoRB (Gazette No. 47987) of 03 February 2023, Provincial Gazette No. 47987 of 03 February 2023 and funding from the European Union. The municipality subsequently confirmed that the cash flow impact of the movement in capital grants was not carried forward to Table B7. It should be noted that the main movement in capital grants was a decrease in the NDPG allocation by R50 million. Consequently, the cash flow in Table A7 is overstated.

Cash backed reserves/accumulated surplus reconciliation

- Unspent conditional transfers

In Table B8, the municipality reflected an amount of R112.4 million as the amount to be cash backed in respect of Unspent conditional transfers which was not substantiated in the Adjustments budget narrative report. The amount significantly exceeded the Unspent conditional grants, receipts and Public contributions of R65.5 million reflected in the 2021/22 Audited AFS. Based on subsequent discussions with the municipality, it was ascertained that the budgeted amount is overstated due to the financial system automatically cash backing the overstated receipt related to NDPG in Table B7 (discussed above).

The municipality is requested to table this correspondence and the attached Annexures as Provincial Treasury's comments on your 2022/23 Adjustments Budget at the next Council meeting and provide Provincial Treasury with a copy of the Council resolution and the minutes thereof.

Yours faithfully

Mr. F. Cassimjee

Chief Director: Municipal Finance Management

cc. Mayor
Chief Financial Officer

General Compliance - Adjustments Budget

Municipality: KwaDukuza Local Municipality

Annexure A: High level Assessment of the Adjustments Budget: 2022/23

Table 1: 2022/23 Adjustments Budget

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
1	Has the Adjustments Budget been tabled and submitted using:		
	- MBRR - Schedule B Version 6.6?	[redacted]	
	- ADJB mSCOA data string?	[redacted]	
2	Has the municipality prepared the Adjustments Budget in the prescribed format and included the content as stipulated in the MBRR - Schedule B?		
	Part 1 – Adjustments Budget		
	- Mayors report	[redacted]	
	- Resolutions	[redacted]	
	- Executive summary	[redacted]	
	- Adjustments budget tables (Fully completed as per the prescribed Schedule B format)	[redacted]	The following tables were incomplete in the B Schedule submitted to Provincial Treasury: - Table B10 Basic service delivery measurement - Table SB4 Adjustments to budgeted performance indicators and benchmarks - Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - Table SB6 Adjustments Budget - funding measurement; and - Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds It should be noted that incomplete budget tables has the effect of limiting Provincial Treasury's assessment of the 2022/23 Adjustments budget.
	Part 2 – Supporting Documentation		
	- Adjustments to budget assumptions	[redacted]	
	- Adjustments to budget funding	[redacted]	
	- Adjustments to expenditure on allocations and grant programmes	[redacted]	
	- Adjustments to allocations and grants made by the municipality	N/A	
	- Adjustments to councillors and board member allowances and employee	[redacted]	
	- Adjustments to Service Delivery and Budget Implementation Plan	[redacted]	
	- Adjustments to capital expenditure	[redacted]	
	- Other supporting documentation	[redacted]	
	- Budget locking certificate	[redacted]	
	- Municipal Manager's quality certification	[redacted]	
3	Does the ADJB mSCOA data string that was uploaded to the GoMuni Upload Portal reconcile to the Council Approved Adjustments Budget (Schedule B) *Refer to Annexure B for a summary of differences noted*	[redacted]	In respect of the Operating and capital budgets, the ADJB data strings fully reconciled to the B Schedule tabled in Council. Minor differences were noted between the ADJB data string and B Schedule tabled in Council mainly relating to Consumer deposits, The net impact of the difference noted resulted in the closing cash and cash equivalents as per the B Schedule Tabled in Council amounting to R824.2 million while the ADJB reflected R821.3 million. Please refer to Annexure B for a summary of differences noted.
4	Has the municipality published the Adjustments Budget on the municipal website in accordance with MFMA Section 75(1)(a)?	[redacted]	
5	Have all new / adjusted allocations as per Adjusted DoRA and Provincial Adjusted Estimates been included in the Adjustments Budget?	[redacted]	In the operating and capital budgets, the municipality has correctly taken into account all National allocations as reflected in the Adjusted DoRB - Gazette No. 47987 of 03 February 2023. However, the municipality did not reflect the decrease of R50 million in respect of the NDPG grant in Table B7. In respect of Transfers and subsidies operational, the municipality correctly took into account an increase in the Housing Accreditation grant from the Department of Human Settlements from R4.4 million to R5.2 million and an increase in the Community library grant from the Department Arts and culture from R762 000 to R1.3 million as reflected in Provincial Gazette No. 47987 of 03 February 2023. However, a new allocation of R1.7 million for the "Competitions" grant from the Department of Economic Development, Tourism and Environmental affairs was not reflected in the 2022/23 Adjustments budget which was also not carried forward to Table B7: Cash flows.
6	Has the municipality included all approved rollovers in the Adjustments Budget?	N/A	
7	Have the major errors and issues identified in the approved 2022/23 Original Budget and the assessment of the 2022/23 Mid-Year Budget Performance and Assessment Report been corrected in the Adjustments Budget? (including addressing funding position concern raised on the 2022/23 Original Budget)	[redacted]	

[____]

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
8	For Unfunded 2022/23 Original Budgets - Have the major errors and issues identified in the 2022/23 Original Budget been corrected in the Adjustments Budget in order to address the concerns raised around the funding position?	N/A	
9	Has the municipality submitted an amended and/or credible Council approved Budget funding plan together with the Council approved 2022/23 Adjustments Budget? This includes municipalities whose Adjustments Budget has been assessed as Unfunded for the first time.	N/A	
10	Is the 2022/23 Adjustments Budget Funded according to Regulation 22 of the MBRR? Based on ADJB data string (Tables B4 and B5) and the Audited 2021/22 Annual Financial Statements (AFS) /or pre-audited 2021/22 AFS.	[redacted]	

INPUT SHEET

Municipality's Name: KwaDukuza
Budget year: 2022/23
Analyst: Sandeep Gobind

	Adjustments budget ... Deliberations	Adjustments Budget (B6) ... council approved
Table A1/B1 Budget Summary	... and A7	... and B7
Description	Budget Year 2022/23	Budget Year 2022/23
R thousands	Adjusted Budget	Adjusted Budget
Financial Performance		
Property rates	643 800	643 800
Service charges	1 155 443	1 155 443
Investment revenue	46 903	46 903
Transfers recognised - operational	257 055	257 055
Other own revenue	122 474	122 474
Total Revenue (excluding capital transfers and contributions)	2 225 674	2 225 674
Employee costs	516 650	516 650
Remuneration of councillors	28 695	28 695
Depreciation & asset impairment	113 825	113 825
Finance charges	25 101	25 101
Materials and bulk purchases	1 010 259	1 010 259
Transfers and grants	15 268	15 268
Other expenditure	516 254	516 254
Total Expenditure	2 226 053	2 226 053
Surplus/(Deficit)	(378)	(378)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	235 848	235 848
Contributions recognised - capital & contributed assets	-	-
Surplus/(Deficit) after capital transfers & contributions	235 469	235 469
Share of surplus/ (deficit) of associate	-	-
Surplus/(Deficit) for the year	235 469	235 469
Capital expenditure & funds sources		
Capital expenditure	538 512	538 512
Transfers recognised - capital	237 807	237 807
Borrowing	-	-
Internally generated funds	300 705	300 705
Total sources of capital funds	538 512	538 512
Financial position		
Total current assets	1 535 335	1 535 335
Total non current assets	3 003 765	3 003 765
Total current liabilities	952 033	952 033
Total non current liabilities	316 357	316 357
Community wealth/Equity	3 270 710	3 270 710
Cash flows		
Net cash from (used) operating	414 374	414 374
Net cash from (used) investing	(529 273)	(529 544)
Net cash from (used) financing	(14 663)	(11 526)
Cash/cash equivalents at the year end	821 302	824 167
Cash backing/surplus reconciliation	-	
Cash and investments available	824 167	824 167
Application of cash and investments	401 009	36 868
Balance - surplus (shortfall)	423 159	787 299
Asset management		
Asset register summary (WDV)	3 012 660	3 012 660
Depreciation	105 825	105 825
Renewal and Upgrading of Existing Assets	272 020	272 020
Repairs and Maintenance	77 950	77 950
Free services		
Cost of Free Basic Services provided	27	
Revenue cost of free services provided	4	
Households below minimum service level	-	

[illegible]

Functional Classification Description R thousands	Budget Year 2022/23 Adjusted Budget	Budget Year 2022/23 Adjusted Budget
Revenue - Functional		
Governance and administration	815 677	815 677
Executive and council	76 760	76 760
Finance and administration	738 064	738 064
Internal audit	854	854
Community and public safety	93 303	93 303
Community and social services	21 616	21 616
Sport and recreation	51 404	51 404
Public safety	12 292	12 292
Housing	7 991	7 991
Health		
Economic and environmental services	265 852	265 852
Planning and development	58 202	58 202
Road transport	205 817	205 817
Environmental protection	1 833	1 833
Trading services	1 286 690	1 286 690
Energy sources	1 175 775	1 175 775
Water management		
Waste water management		
Waste management	110 915	110 915
Other		
Total Revenue - Functional	2 461 522	2 461 522
Expenditure - Functional		
Governance and administration	312 532	312 532
Executive and council	91 313	91 313
Finance and administration	215 139	215 139
Internal audit	6 081	6 081
Community and public safety	318 164	318 164
Community and social services	58 777	58 777
Sport and recreation	106 333	106 333
Public safety	133 148	133 148
Housing	19 905	19 905
Health		
Economic and environmental services	229 612	229 612
Planning and development	98 692	98 692
Road transport	127 826	127 826
Environmental protection	3 093	3 093
Trading services	1 365 744	1 365 744
Energy sources	1 212 745	1 212 745
Water management		
Waste water management		
Waste management	153 000	153 000
Other		
Total Expenditure - Functional	2 226 053	2 226 053
Surplus/(Deficit) for the year	235 469	235 469

Description	Budget Year 2022/23	Budget Year 2022/23
	Adjusted Budget	Adjusted Budget
R thousands		
Revenue By Source		
Property rates	643 800	643 800
Service charges - electricity revenue	1 069 331	1 069 331
Service charges - water revenue	-	-
Service charges - sanitation revenue	-	-
Service charges - refuse revenue	86 112	86 112
Service charges - other		
Rental of facilities and equipment	3 023	3 023
Interest earned - external investments	46 903	46 903
Interest earned - outstanding debtors	9 250	9 250
Dividends received	-	-
Fines, penalties and forfeits	31 715	31 715
Licences and permits	834	834
Agency services	13 200	13 200
Transfers and subsidies	257 055	257 055
Other revenue	61 387	61 387
Gains	3 065	3 065
Total Revenue (excluding capital transfers and contributions)	2 225 674	2 225 674
Expenditure By Type		
Employee related costs	516 650	516 650
Remuneration of councillors	28 695	28 695
Debt impairment	29 200	29 200
Depreciation & asset impairment	113 825	113 825
Finance charges	25 101	25 101
Bulk purchases	985 914	985 914
Inventory consumed	24 345	24 345
Contracted services	330 778	330 778
Transfers and subsidies	15 268	15 268
Other expenditure	134 510	134 510
Losses	21 766	21 766
Total Expenditure	2 226 053	2 226 053
Surplus/(Deficit)	(378)	(378)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	235 848	235 848
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-
Transfers and subsidies - capital (in-kind - all)	-	-
Surplus/(Deficit) after capital transfers & contributions	235 469	235 469
Taxation	-	-
Surplus/(Deficit) after taxation	235 469	235 469
Attributable to minorities	-	-
Surplus/(Deficit) attributable to municipality	235 469	235 469
Share of surplus/ (deficit) of associate	-	-
Surplus/(Deficit) for the year	235 469	235 469

[illegible]

Description	Budget Year 2022/23	Budget Year 2022/23
	Adjusted Budget	Adjusted Budget
R thousands		
Capital Expenditure - Functional		
Governance and administration	43 909	43 909
Executive and council		
Finance and administration	43 909	43 909
Internal audit		
Community and public safety	82 509	82 508
Community and social services	28 055	28 055
Sport and recreation	27 309	27 309
Public safety	21 518	21 518
Housing	5 626	5 626
Health		
Economic and environmental services	214 664	214 664
Planning and development	3 760	3 760
Road transport	210 904	210 904
Environmental protection		
Trading services	197 431	197 431
Energy sources	190 031	190 031
Water management		
Waste water management		
Waste management	7 400	7 400
Other		
Total Capital Expenditure - Functional	538 512	538 512
Funded by:		
National Government	208 325	208 325
Provincial Government	126	126
District Municipality		
Other transfers and grants	29 356	29 358
Transfers recognised - capital	237 807	237 807
Borrowing		
Internally generated funds	300 705	300 705
Total Capital Funding	538 512	538 512

Description	Budget Year 2022/23	Budget Year 2022/23
	Adjusted Budget	Adjusted Budget
R thousands		
ASSETS		
Current assets		
Cash	707 964	707 964
Call investment deposits	116 203	116 203
Consumer debtors	467 451	467 451
Other debtors	200 858	200 858
Current portion of long-term receivables	26	26
Inventory	42 832	42 832
Total current assets	1 535 335	1 535 335
Non current assets		
Long-term receivables	348	348
Investments	–	–
Investment property	194 235	194 235
Investment in Associate	–	–
Property, plant and equipment	2 784 668	2 784 668
Agricultural		
Biological	–	–
Intangible	24 108	24 108
Other non-current assets	405	405
Total non current assets	3 003 765	3 003 765
TOTAL ASSETS	4 539 100	4 539 100
LIABILITIES		
Current liabilities		
Bank overdraft	–	–
Borrowing	11 246	11 246
Consumer deposits	41 389	41 389
Trade and other payables	870 727	870 727
Provisions	28 671	28 671
Total current liabilities	952 033	952 033
Non current liabilities		
Borrowing	164 458	164 458
Provisions	151 898	151 898
Total non current liabilities	316 357	316 357
TOTAL LIABILITIES	1 268 390	1 268 390
NET ASSETS	3 270 710	3 270 710
COMMUNITY WEALTH/EQUITY		
Accumulated Surplus/(Deficit)	3 243 669	3 243 669
Reserves	27 041	27 041
TOTAL COMMUNITY WEALTH/EQUITY	3 270 710	3 270 710

[illegible]

Description	Budget Year 2022/23	Budget Year 2022/23
Description	Adjusted Budget	Adjusted Budget
R thousand		
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts		
Property rates	615 890	615 890
Service charges	1 095 671	1 095 671
Other revenue	200 145	200 145
Government - operating	255 652	255 652
Government - capital	284 117	284 117
Interest	46 903	46 903
Dividends	–	–
Payments		
Suppliers and employees	(2 046 791)	(2 046 791)
Finance charges	(25 101)	(25 101)
Transfers and Grants	(15 112)	(15 112)
NET CASH FROM/(USED) OPERATING ACTIVITIES	414 374	414 374
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts		
Proceeds on disposal of PPE	–	
Decrease (Increase) in non-current debtors	–	
Decrease (increase) other non-current receivables	271	
Decrease (increase) in non-current investments	–	
Payments		
Capital assets	(529 544)	(529 544)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(529 273)	(529 544)
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts		
Short term loans	–	
Borrowing long term/refinancing	–	
Increase (decrease) in consumer deposits	(1 626)	1 511
Payments		
Repayment of borrowing	(13 037)	(13 037)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 663)	(11 526)
NET INCREASE/ (DECREASE) IN CASH HELD	(129 562)	(126 696)
Cash/cash equivalents at the year begin:	950 864	950 864
Cash/cash equivalents at the year end:	821 302	824 167

KWADUKUZA
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2.8.4. MSCOA Road Map

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

			April 2023'		
Sub-Process	**Legislative or Business Requirement**	**System / Applications minimum functionality**	**Action Plan**	**Responsibility Owner**	**Timeframe**
Document Management	Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.	***Support secure and reliable document management including, but not limited to:*** Document sharing; Dedicated registry for document filling; Document tracking; Secure access to documents.	There is an approved file plan in place and KZN Archives and Records Services conduct records management practices inspection on annual basis outcome of which is made available to the municipality	Director : Property Admin	Annualy
Document Management	Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.	Scanned documents and images to be linked to the each enquiry of the system (e.g. Assistance-to-the-Poor application scanned forms to be linked to the customer identification number on the system)	An indigent management system was procured and implemented in June 2022. Indigent applications are now captured electronically through the system and it is mandatory for supporting documents to be uploaded in order to process the application. Applications and documents can be easily retrieved from the system.	Manager : Billing	Finalised
Reporting mechanisms	National Treasury Portal and other statutory submissions	The annual procurement plan - actual versus budget;	Munsoft system to be investigated. Workflows to be linked to activities and used to inform high level cash flows.	Head : SCM	Timeframes to be re-aligned
Reporting mechanisms	National Treasury Portal and other statutory submissions	The asset maintenance plan - actual versus budget;	No submission requirement exists. To be followed up with Munsoft / NT.	Manager : Assets	Currently under review
Main Budget	In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the Integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:	Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2009 (MBRR)).	Munsoft is making more dashboards available to assist with the funding of budgets - driven by the funding segment.	Munsoft	To be reviewed with current NT rules on the chart.
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Allow the municipality to budget for its full organogram (organisational structure).	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	Timeframes to be re-aligned
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	April 2023' Action Plan	Responsibility Owner	Timeframe
Human Resources (HR) /Payroll	A Human Resource (HR) budget/ payroll module that as a minimum:	Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	Timeframes to be re-aligned
General Ledger (Core Financials)	General Ledger (GL) that as a minimum	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems for an audit trail.	Upgrade to SAGE people 300	Director : HR/ Director : Expenditure	Timeframes to be re-aligned
Accounts Receivable	Transactions in debtors must reflect in the AR in mSCOA segmentation	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.	Integration process to commence immediately.	Manager : Rates	Jul-22
Accounts Payable	Supplier maintenance	Creating a supplier database.	This is partially in progrerss SCM is currently following up with Munsoft in respect of full system functionality.	Head : SCM	Timeframes to be re-aligned
Accounts Payable	Accounts Payable (AP)	Direct invoice payment such as Eskom;	This is currently in implementation. 80% acheivement to date.	Director: Expenditure	Timeframes to be re-aligned
Accounts Payable	Accounts Payable (AP)	Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;	This is currently in implementation. 80% acheivement to date.	Director: Expenditure	Timeframes to be re-aligned
Accounts Payable	Tax & VAT	Interface to SARS eFiling for automated reconciliations and submissions of disclosures.	Tax submissions are in place via the subsystem (VIP) , various extracts are available for VAT however a direct interface will need to be initiated from SARS prior to munsift developing file formats to supply this format.	SARS	Awaiting SARS.

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	April 2023' Action Plan	Responsibility Owner	Timeframe
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Supplier rotation management (parameter driven);	This is currently undertaken manually. Munsoft to be engaged further.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Supply Chain Deviation Management Facility in terms of legislation;	This is a manual book. No Deviations are currently approved hence no need to explore this functionality further.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principals;	SCM to follow up with Munsoft.	Head : SCM	Timeframes to be re-aligned
Supply Chain Management (SCM)	A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy	Integrate with the asset management system;	Achieved - Assest Module is integrated where creditors module is used.	Head : SCM	
Supply Chain Management (SCM)	Contract Management that gives effect to MFMA section 116.	Contract management through workflow and audit trail.	Projects Module to be implemented in conjunction with SCM - Contracts Management	Head : SCM	Timeframes to be re-aligned
Inventory	Inventory / Stores sub system	***Normal functions should be included as standard best practice and should include but not be limited to:*** Warehouse management; Acquisitions; Stock Level Management; Disposals; Automated consumable stores stock count sheets (departmental stores).	System Testing Currently underway. Stock adjustments to be used to capture impairments , etc.	Head : SCM	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	April 2023' Action Plan	Responsibility Owner	Timeframe
Subsidies	Maintain a grant register that as a minimum:	Provide for reporting in accordance with the mSCOA Regulation and internal control.	Partially Achieved	Manager : AFS	Nov-22
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Manage the full asset life cycle;	Achieved (Maintenance functionality to be addressed)	Manager : Assets	N/A
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Manage the contract and build phase of the project by registering the component and rolling the accounting transaction up to the work-in-progress (WIP);	Director SCM/Head SCM to activate the contracts/creditors module to link up to Asset Module.	Manager : Assets	04-Apr-22
Asset Management	Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:	Host the insurance register and constantly update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP);	Munsoft has an insurance master file linked to each asset with broker and insucred details attached. A claim register may then be updated in the event of a claim logged witn the insurer. - Achieved	Manager : Assets	N/A
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Organisation Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Employee Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Leave Records Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Training and Development Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Recruitment and Selection Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	April 2023' Action Plan	Responsibility Owner	Timeframe
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Performance Management.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Employee Relations.	Upgrade to SAGE people 300	Director : HR	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Report and create the workflow for collection of all employees and councillors with arrear accounts.	To be considered after upgrade to VIP 300	Assistant Director : Expenditure	Timeframes to be re-aligned
Human Resources (HR)	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control.	Payroll is awaiting approval for the integration on VIP Premier to commence. This will take approx. 2 weeks. Integration on VIP 300 has not been successful and final implementation is outstanding. Integration of VIP 300 will only be considered thereafter.	Assistant Director : Expenditure	Timeframes to be re-aligned
Payroll	A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):	Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.	No functionality exists. VIP 300 will be consulted to confirm development timeframes.	Assistant Director : Expenditure	Timeframes to be re-aligned
Credit Control	A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000	If the module is a 3rd party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless.	Engagements have commenced with Munsoft on implementation , user access , training and programmatic changes required.	Manager : Income	Timeframes to be re-aligned
Credit Control	Arrear Arrangements	Irrecoverable Debt Write Off process:	A portion of the process shall always remain manual , however arrear arrangements and debt recovery system enhancements have commenced with Munsoft.	Manager : Income	Timeframes to be re-aligned
Credit Control	Legal Process	Councillor Arrear Management.	To be investigated with VIP 300 after implementation.	Manager : Income	Timeframes to be re-aligned

MSCOA ACTION PLAN - ROAD MAP

Municipal Demarcation Code B2

Sub-Process	Legislative or Business Requirement	System / Applications minimum functionality	April 2023'		
			Action Plan	Responsibility Owner	Timeframe
Credit Control	Legal Process	Specialised Functionality for Third Party Interfaces (e.g. Staff Arrear Set Offs, Prepaid Vending Arrear Set Offs, Prepaid meter blocking/set offs, etc.)	This was finalised with effect from end of March 2020. The interface is fully implemented - blocking of prepaid meters that are linked to accounts in arrears are automatically blocked on a daily basis as well as receipts for the collection of arrears are automatically receipted to Debtor accounts and prepaid sales are automatically receipted to the GL	Manager : Billing	Finalised
Land use	Property maintenance	Property register providing for all land in the municipal area.	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	Director : Development Planning	Timeframes to be re-aligned
Land use	Property maintenance	Integration with billing and valuation systems.	Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.	Director : Development Planning	Timeframes to be re-aligned
Billing	Revenue management module that give effect to MFMA section 64 that also incorporate:	Calculate and account monthly for the provision of bad debt;	Methodology provided to Munsoft. Changes required to system parameters are currently being finalised with Munsoft.	Manager : Income	Timeframes to be re-aligned

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2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

KWADUKUZA
MUNICIPALITY

2022/23 THIRD QUARTER BUDGET & PERFORMANCE ASSESSMENT - QUALITY CERTIFICATE

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

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature: ____________________

Date: ________________________

KWADUKUZA MUNICIPALITY BUSINESS UNIT: FINANCE BUSINESS UNIT	
C2194/2023	**COUNCIL : 26/04/2023**
SUBJECT:	**REQUEST FOR ADDITIONAL STAFF TO DEAL WITH THE DISASTER MANAGEMENT PROJECTS**

PURPOSE

To request Council's to approval for appointment of additional staff members on fixed term contracts to deal with the disaster projects in order ensure compliance in terms of Municipal Financial Management Act, Disaster Grant funding, General Accounting Practice (GRAP) during the implementation, post implementation, and audit period of the disaster projects.

BACKGROUND

Council has received in excess of R1.2bn in grant funding in order to rehabilitate infrastructure that was damaged as a result of the April 2022 floods. The grant comes with onerous requirements, and failure to comply with the said requirements may result in underspending and the subsequent recall of the grant and or portions thereof, by the relevant national authority.

An assessment of current capacity within Finance indicates that certain sections are barely coping with the current workload and the additional workload attributable to the receipt of the disaster grant will result in serious non-performance of various tasks, or serious delays in processing of payments, inspecting of assets constructed, capitalisation of constructed assets as well as in the reporting and management of the grant from a financial perspective.

The following functional areas will experience the challenges and requires intervention:

1. SUPPLY CHAIN MANAGAMENT (SCM)

In addition to the budget as approved by Council, KwaDukuza has received an additional R1,2 billion as funding for disaster projects. Currently KDM SCM is struggling to expend the normal budget with the staff compliments that it has and after Council approved the additional budget a request was received from SCM for fixed-term appointment of additional staff for a period of 6 months to ensure the smooth running of the Bid Committee, acquisition and contract management. The following posts are requested: -

DESIGNATION	QUANTITY	TASK GRADE	DUTIES
SCM Administrators	2	9	- Provision Secretariate to tender committees - Administrative duties - Issuing of appointment letters - SARS Verification - Database verification

Contract Management Officers	2	10	- Drafting of contracts - Administrative duties - Coordination with appointed bidder and Business Units
SCM Assistants	2	06	- Administrative duties - Dealing with quotations and close quotes on daily basis - Creation and issuing of orders

2. THE ASSETS SECTION

Before each payment can be processed, it is necessary for the assets section to conduct a physical verification of the assets constructed. It will also be necessary for the assets section to obtain the detailed bill of quantities related to each of the constructed assets and to componentise and capitalise these assets. There are over 400 such projects and there will be significant workloads as a result of this. It is hereby requested that consideration be given to the appointment of 2 asset sub-accountants for a period of at least 18 months commencing on 01 May 2023 and ending on 31 October 2024.

These officials will also be required to assist with the audit of the assets by the AG for the current and next financial year. These sub-accountants will be working under the direction and supervision of the Asset Accountant, Mr Xolani Biyela.

3. THE AFS SECTION

This section is responsible for grant reporting, amongst a multitude of other duties. A specific individual is required to be appointed in order to properly account for this grant as well as every expenditure related to this grant. This individual will be responsible for all statutory reporting, AFS disclosures as well as attend to any audit queries emanating from this grant. This individual will also form part of the regularly project steering committee meetings that are requested by the NDMC and PDMC. It is hereby requested that an Accountant Grant Management, be appointed for a period of 18 months, commencing 1 May 2023 and ending on 31 October 2024 in order to deal with these duties.

4. THE EXPENDITURE SECTION

It is perhaps this section that will be saddled with the most significant volume of work as this section will be responsible for the following:

- Preparation of all payments vouchers related to the disaster funded projects
- Checking the payment voucher against the bills of quantities to ensure that correct payments are being made
- Maintaining a contracts register for all contracts related to the disaster grant funded projects
- Maintaining a retentions register for all contracts related to the disaster grant funded projects
- Maintaining detailed files per project, which files must contain at least the following:

- o Copy of the contract
- o Copy of the contracts register
- o Copy of the retentions register
- o Copy of every single payment voucher

- Attending to all audit queries
- Attending the various project steering committee meetings that are set up by the NDMC and PDMC

Considering the volume and complexity of work involved, it is hereby requested that the following temporary posts be created for a period of 18 months commencing 1 May 2023:

- Manager Payments
- 2 x Accountants Capital Payments

The need for these employees is so that capital payments must be processed via capital payment module on Munsoft, which is aligned to mSCOA and is complicated.

Section66 of the Local Government: Municipal Systems Amendment Act 32 of 2000 as amended reads as follows:-

3 *No person may be employed in a municipality unless the post to which he or she is appointed, is provided for in the staff establishment of that municipality.*

(4) A decision to employ a person in a municipality, and any contract concluded between the municipality and that person in consequence of the decision, is null and void if the appointment was made in contravention of subsection (3). (5) Any person who takes a decision contemplated in subsection (4), knowing that the decision is in contravention of subsection (3), may be held personally liable for any irregular or fruitless and wasteful expenditure that the municipality may incur as a result of the invalid decision.''

It is against this background that this item is submitted to council to approve the inclusion of the following posts on the KDM staff structure for period requested herein and approval for funding and filling of these posts:

Supply Chain Management - Inclusion of the following posts on the KDM staff structure for period requested herein and approval for funding and filling for a period of 6 months including mandating municipal manager to extend to 12 months where necessary.

DESIGNATION	QUANTITY	TASK GRADE
SCM Administrators	2	9
Contract Management Officers	2	10
SCM Assistants	2	06

Assets Section - Inclusion in the KDM staff structure, funding and filling of the 2 asset sub-accountants for the period of 18 months.

AFS Section - Inclusion in the KDM staff structure, funding and filling of 1 accountants for a period of 18 months.

Expenditure Section- Inclusion in the KDM staff structure, funding and filling of one 1 Accountant Capital Payments for a period of 18 months.

Funding and filling of the following posts already on the KDM Staff structure for a period of 18 months.

- Manager Payments
- 1 x Accountants Capital Payments

That council note that funding of these posts will be utilised from savings in the approved budget for the current year, and allocation of funds on outer year in the municipal budget.

LEGAL IMPLICATIONS

Compliant with Section 66 of the Local Government Municipal Systems Act 32 of 2000 as amended.

STRATEGIC IMPLICATIONS

These appointments will ensure that KDM is able to expend the disaster funding within stipulated time and meets the required compliance as per the General accounting practice (GRAP)

FINANCIAL IMPLICATIONS

That funding be sourced from savings made as a results of vacant posts during the 2022/2023 financial year.

RECOMMENDATIONS

1. Request for additional staff to deal with the Disaster Management Projects be noted and approved.

2. That Council approve the inclusion of the following posts on the KDM staff structure in the supply chain management for period requested herein and approval for funding and filling for a period of 6 months including approval for the municipal manager to extend to 12 months where necessary.

DESIGNATION	**QUANTITY**	**TASK GRADE**
SCM Administrators	2	9
Contract Management Officers	2	10
SCM Assistants	2	07

3. That council approve for inclusion in the KDM staff structure, funding and filling of the 2 asset sub-accountants in the asset section for the period of 18 months.

4. That council approve for inclusion in the KDM staff structure, funding and filling of 1 accountant in the AFS section for a period of 18 months.

5. That council approve for inclusion in the KDM staff structure, funding and filling of one 1 Accountant Capital Payments for a period of 18 months.

6. That council approve for funding and filling of the following posts already on the KDM Staff structure for

   - Manager Payments
   - 1 x Accountants Capital Payments

7. That council notes that funding of these posts will be utilised from savings in the approved budget for the current year, and funds allocated for the outer year approved budget.

AUTHOR/CONTACT PERSON: S CHONGUENE: DIRECTOR EXPENDITURE/DIRECTOR HUMAN RESOURCES: MW NGCAMU: 0324375148

APPROVED/ COMMENTS EXECUTIVE DIRECTOR

pp

SM RAJCOOMAR
CHIEF FINANCIAL OFFICER

ENDORSED

NJ MDAKANE
MUNICIPAL MANAGER'