

7.1.2 programme management and administration, including:

- a. programme and project evaluation and approval;
- b. contract administration;
- c. subsidy registration<sup>1</sup>
- d. programme management including cash flow projection and management; and
- e. technical quality assurance functions

7.2 To ensure the effective exercise of these functions the Municipality has the following roles and responsibilities:

7.2.1 in terms of relevant national guidelines to prepare, and submit to the MEC for approval, a Sector Plan that is aligned to National Human Settlements policy objectives, Provincial Department of Human Settlements, the Department investment plans, the PMVHSP and APP, and to ensure that the Sector Plan is:

- a. adopted as part of the Municipality's Integrated Development Plan and budget;
- b. integrated into the Municipality's Performance Management System;
- c. aligned with other strategic planning frameworks of the Municipality, such as the Spatial Development Framework, the Infrastructure Master Plan, the Water Services Development Plan, Informal Settlements Management Plan, the Environmental Management Plan and the Integrated Transport Plan.

7.2.2 to put in place the required, or to utilize existing, municipal capacity and systems to perform the accredited functions, including budget tracking; document management; reporting; project tracking; procedures and operations manual, housing subsidy system; and cash-flow tracking;

7.2.3 to establish and capacitate a dedicated human settlements unit within the Municipality,

7.2.4 to engage proactively regarding appropriate land availability and acquisition for the development of integrated human settlements.

<sup>1</sup> This responsibility will be given to the Municipality once direct access to the Housing Subsidy System is secured

WS

WS

RHL

N/A

EM

N/A

EM

7.2.16 to inform the MEC of any support and capacity requirements for the administration of the national housing programmes.

## 8 Roles and Responsibilities of other Key Stakeholders

The Parties recognise the roles and responsibilities of other key stakeholders, such as National and Provincial Treasuries, the National Department responsible for Human Settlements, the National Department responsible for Co-operative Governance, the Housing Development Agency, the National Home Builders' Registration Council and the South African Local Government Association in providing support to, and monitoring the Municipality, within their respective mandates.

## 9 Workplan

9.1 The Parties agree to the Sector Plan attached as Annexure B. The Sector Plan is reviewed annually in terms of municipal performance and to ensure ongoing alignment with National and Provincial outcomes and targets.

9.2 In accordance with the Sector Plan, the Parties agree on the Municipality's annual Human Settlements workplan, which is contained in the Service Delivery Business Implementation Plan and annual budget of the Municipality.

9.3 The Municipality's current annual work plan is attached as Annexure C.

9.4 The PMYHSP and APP are attached as Annexure F.

## 10 Monitoring and Reporting

### 10.1 Performance Monitoring

The performance of the Municipal Human Settlements programmes will be monitored by the Province for progress and compliance in order to provide early warning of problems so that they can be timeously rectified. The monitoring of performance and reporting against performance will focus on the Key Performance Indicators (KPIs).

51

KL

KL

KL

NJ

E.M.S

R.M

Rectification	0	50	0	50	0	0
OUTPUT 7						
Indicator						
Rural Development	0	115	0	20	0	35

#### 10.2 Municipal Reporting

The Municipality is required to report monthly quarterly and annually regarding the performance and progress of the Human Settlements Programmes and projects of the Municipality. The reporting shall focus on financial and subsidy data in order to comply with the National Department of Human Settlements financial issues, DORA requirements and for reporting of progress and performance. This will include all financial and Non-financial information. The detail of the reports will be provided on the reporting template subject to change by Auditor general provisions

#### 10.3 Impact Assessment

Province shall, on an annual basis after the Provincial year end, together with the National Department of Human Settlements carry out an assessment of the Municipality to verify compliance, effectiveness and impact of the Human Settlements programme. The outcomes of the assessment will be issued to the municipality for their inputs in order to share lessons learnt

#### 10.4 Claw Back

Where it becomes apparent that the municipality will not be able to utilise the Human Settlement budget allocated to it in that particular year or period. Province shall at its discretion after consultation with the Municipality, be entitled to re-allocate the projected unutilised portion during that particular budget year. Province will have the responsibility that the claw back housing subsidy funding is accompanied by targeted capacitation interventions to assist the municipality to develop the necessary capacity to overcome its implementation challenges. Municipality will then fund its delayed projects with the allocations to the subsequent years

### 11 Contributing resources

11.1 The Parties agree to contribute the financial and non-financial resources and associated costs as follows:

#### 11.1.1 The Department

Not applicable.

- d The transfer of the following assets in order to capacitate the municipality to perform the accredited human settlements functions: Not applicable.

#### 11.1.2 The Municipality.

- a Own funding to contribute towards the operations of the accredited Human Settlements functions as follows.

YEAR	TOTAL
2016/2017	13 961 645 75
2017/2018	14 472 606 95
20108/2019	15 298 925 18

- b Own staffing to assist in the performance of the Human Settlements function, as indicated in Annexure G

- c Other whenever required

11.2 The Department shall make financial payments to the Municipality in accordance with the Provincial gazette referred to in 6.1.1

11.3 In determining the resources to be contributed by the Parties the relevant NDHS Guidelines, DORA and MINMEC decisions will be taken into account.

#### 12 Managing the Protocol

The Parties undertake to establish the following institutional mechanisms including their composition and functions for the effective management and implementation of this Protocol.

12.1 The Municipality will establish a cross sectoral Human Settlements Committee in terms of S 79 or 80 of the Municipal Systems Act reporting to the Council or Executive Committee respectively

12.2 The Municipality will utilise its existing Audit and Risk Management committees, to provide oversight to the Human Settlements functions

12.3 The Department's Accreditation Unit will oversee the Implementation Protocol and perform the necessary functions to ensure that it succeeds

*Handwritten signatures and initials:*  
 [Signature] [Initials] [Signature] [Initials]  
 [Signature] [Initials]

14.2. The Arbitration Act, 1965 (Act 42 of 1965) does not apply to settled disputes

#### 15 Confidentiality

15.1. Any Party shall treat information furnished by another Party for purposes of the execution of this Protocol, as confidential.

15.2. Subject to this clause, the Party (ies) so furnished with information shall not disclose such information to another person without the prior written consent of the other Party and shall take reasonable steps to ensure that such information is not disclosed to another person.

#### 16 Duration, Execution and Amending the protocol

16.1. This Protocol will commence on the 1<sup>st</sup> July 2016 of its signing and will remain in force for a period of three years linked to the Medium Term Expenditure Framework of the Municipality

16.2. A decision regarding an extension or amendment to the Protocol will be made in terms of a performance assessment of the Municipality in terms of the Sector Plan and budget. This performance assessment may be conducted during or at the end of the three-year implementation period of the Protocol.

16.3 If a Municipality has demonstrated its capacity to administer national housing programmes effectively, then assignment of the functions must be considered by the MEC. If the Municipality has failed to perform satisfactorily, then the Protocol must be amended to include the revised Sector Plan, targets and capacitation needs of the Municipality

16.4 This Protocol including the Annexure/s attached hereto constitutes the whole agreement between the Parties relating to the subject matter of this Protocol. There are no other conditions, representations, whether oral or written and whether expressed or implied, applicable to this Protocol, save for those contained in this Protocol

16.5 No amendment, alteration, addition or variation of this Protocol shall be of any force or effect unless reduced to writing and signed by the Parties. Such changes shall be incorporated as an Addendum to this Protocol

#### 17 Domicilium

17.1 The Parties choose the physical addresses set out hereunder as their domicilia citandi et executandi for all purposes under this Protocol

Name of Party: KwaDukuza Municipality

Physical address: 14 Chief Albert Luthuli Street, KwaDukuza 4450

R M

MB

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Thus done and signed by NR M. Lumb of the Kyaukse Municipality in his/her capacity as the Mayor having been duly authorized thereto at Kyaukse on this 24 day of 2017

Signature [Signature]

As Witnesses:

1

2

The contents of this Protocol are duly noted by SHAPPELLE - HAPFEDION of the F.Z.D. Department of Human Settlements in his/her capacity as the Head of Department having been duly authorized thereto at D. H. B. A. on this 25 day of 2017

Signature [Signature]

As Witnesses:

1

2

The contents of this Protocol are duly noted by N.S. M. Lumb of the Kyaukse Municipality in his/her capacity as the Municipal Manager having been duly authorized thereto at Kyaukse on this 15 day of 2017

Signature [Signature]

As Witnesses:

1

2

**KWADUKUZA MUNICIPALITY****DEPT: FINANCE****C 1578****SPECIAL COUNCIL: 26/10/2017**

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

To table the 2017/2018 first quarter operational and capital budget assessment covering the period July 2017 to September 2017.

**DISCUSSION**

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

**STRATEGIC & LEGAL IMPLICATIONS:**

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

**CONSULTATIONS**

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

MANCO

BUDGET &amp; TREASURY OFFICE

FINANCIAL MANAGERS

APPROVED / COMMENTS

SM RAJCOOMAR  
CHIEF FINANCIAL OFFICER  
26/10/2017

APPROVED / COMMENTS

NU MDAKANE  
MUNICIPAL MANAGER  
26/10/2017



**CONTENTS****PART 1**

- 1.1 MAYORS REPORT
- 1.2 RESOLUTIONS
- 1.3 EXECUTIVE SUMMARY
- 1.4 IN-YEAR BUDGET STATEMENT TABLES

**PART 2**

- 2.1 DEBTORS ANALYSIS
- 2.2 CREDITORS ANALYSIS
- 2.3 INVESTMENT PORTFOLIO ANALYSIS
- 2.4 ALLOCATION AND GRANT RECEIPTS AND  
EXPENDITURE
- 2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND  
EMPLOYEE BENEFITS
- 2.6 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND  
BUDGET IMPLEMENTATION PLAN
- 2.7 CAPITAL PROGRAMME PERFORMANCE
- 2.8 OTHER SUPPORTING DOCUMENTS
- 2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION

MAYORS REPORT  
TO BE TABLED

***First quarter budget and performance assessment resolutions***

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

1. **THAT** the September 2017/18 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.
2. **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.
3. **THAT** the September 2017/18 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
4. **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003
5. **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

### 2017/2018 OPERATING BUDGET

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

DESCRIPTION	2017/2018 APPROVED BUDGET R'000	YTD BUDGET 30/09/20167 R'000	ACTUALS AS AT 30/09/2017 R'000
Total Revenue	1 455 675	336 391	344 780
Total Expenditure	1 453 584	361 678	335 208
Operating Surplus	2 091	(25 287)	9 573
Capital Transfers	81 315	48 200	21 532
Surplus for the year	83 406	21 714	67 147

The First Quarter Budgeted Operating Revenue for the 2017/2018 financial year was R 336,4m. As per the First quarter assessment the actual revenue billed and/or collected to date is R344, 8m. The positive variance of R8, 4m is achieved in the first quarter.

The First Quarter Budgeted Operating Expenditure for the 2017/18 financial year was R 361,7m. As per the First Quarter assessment the actual expenditure to date is R335, 2m. The under spending of R26, 5m has resulted in the first quarter.

For the purposes of this report, the operating budget will be discussed under the following broad headings:

- Revenue
- Expenditure

## DISCUSSION

### REVENUE

The budgeted first quarter revenue for 2017/18 was R 336,4m. The actual revenue accounted for or accrued in terms of GRAP is R344, 8m which implies that we have realised a positive variance of approximately R8, 4m in revenue.

The reasons for the variances are discussed with reference to Table C4 of the Budget Statement Tables, and are explained as follows:

The council to note that, variances from R1m upwards and 5 per cent upwards will be the only variances discussed.

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

#### *Property rates*

- Property rates reflect a R6, 1m positive variance as a result of the annual rates being billed up to the first quarter of the 2017/18 financial year.
- Council allows the ratepayers to pay their rates on an annual basis method as a result first month billing (August) was significantly higher. The property rates is expected to be on par in the second quarter of the financial year.

#### *Service charges refuse revenue*

- Service charges - refuse revenue shows a positive variance of R1, 1m as at 30 September 2017. The positive variance is due to the increase in refuse collection from the billable areas within the municipality and therefore billings have increased.

- The Revaluation Surplus will be calculated towards the end of financial year, as a result this will have a direct positive impact towards the end of the financial year.
- Developer's Contribution Based Demand is normally calculated quarterly. At the time of finalising this report, the information was still unavailable. It is anticipated that once that information becomes available the variance will reduce which will be seen in the next quarter.
- The remainder of other line items are expected to perform well as the year progresses.

*Transfers recognised – capital*

- The negative variance of R26, 7m in this line item is due to the lower expenditure of Grant funded capital projects than anticipated as at the end of the first quarter.
- It is expected that the variance will be eliminated as the year progresses. The analysis of capital expenditure is further detailed in the capital portion of the report for additional information.

***Debt impairment***

- Debt impairment shows R8, 2m under expenditure as at the end of the quarter under review.
- Included in the debt impairment is the expenditure related to bad debts written off, contribution to bad debt provision and provisions for fines, as at 30 September only R136 000 has been recognised in this line item.
- The contributing factors to this variance is bad debts provision which is required in terms of GRAP which is normally calculated at the end of the financial year upon the finalisation of AFS as well as the journals related to fines provision which is yet to be calculated and captured on the system.
- The council to note that both of the above transactions are of GRAP requirements and there are normally undertaken at the end of the financial year, as a result the variance in this line category is anticipated to be eliminated upon the finalisation of the AFS.

***Depreciation & asset impairment***

- The depreciation and asset impairment journals have been calculated and captured for the first quarter, thus the true reflection of the depreciation costs to the Municipality as at end of the first quarter is R16, 0m.
- The negative variance of R4, 7m is identified and it is as a result of delays in completing the prior year's project which has had an effect of the capitalisation and subsequent depreciation of the assets.
- Due to these delays the depreciation may have to be adjusted during the adjustment budget which will subsequently eliminate the variance.

***Finance charges***

- The finance charges revealed a negative variance of R5.2m as at 30 September 2017. In consultation with the section responsible for loan repayments, it was identified that the timing of repayment of the loans has contributed to this variance. As at the end of September, only R1.9m was due.

reduced the variance. Munsoft is working on resolving this challenge as a result it is anticipated that once this challenge is resolved the variance will reduce.

#### *Contracted services*

- Contracted services show a negative variance of R3, 7m as at the end of the first quarter.
- The variance is as a result of contracted services that relate to assets verification that will be conducted in the last quarter of the financial year. It is anticipated that the sooner the completion of the verification processes, the sooner the variance will be reduced.
- The timing for the payment of contracted services relate to Dolphin Coast Waste Management has also contributed to this variance. As at 30 September only two invoices were reflected on the system which amount to R4, 1m when compare to R7, 3m budget for the first quarter which reveals a negative variance of R3, 2m in this line item.
- It is anticipated that the variance will reduce as the year progresses.

#### *Transfers and grants*

- Transfer and grants relate to following line items in the budget: Rates Rebate, Free Basic Services (Refuse & Electricity), Indigent Support (grass cutting) and External Bursary.
- The expenditure recognised in the above line item as at 30 September 2017 amounts to R3, 4m as compared to R11, 6m of the budget resulting in R8, 3m negative variance.

*The R8, 3m negative variance is as a result of the following two transactions.*

- The Journals related to rate rebates still required to be transferred to this account.
- Expenditure related to Free Basic Service (Electricity Service) is not yet captured on the system due to the financial system challenges.
- It is anticipated that once the above challenges are resolved the variance will reduce in the next quarter of the financial year.



## CAPITAL BUDGET

Reference is made to Part One – (C Schedule Table C5) for a detailed breakdown of amounts pertaining to the capital budget, per business unit.

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

- Chief Operations Officer
- Corporate Services
- Finance
- Economic Development and Planning
- Community Services & Public Amenities
- Community Safety
- Civil Engineering & Human Settlements
- Electrical Engineering
- Youth Development

The municipality approved R 230,8m as a capital budget in the current financial year, with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities.

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

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

## 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, as at 30 September 2017 council spent R 32,4m of the total budget of R230, 8 m. The actual expenditure resulted in a 62% negative variance from its target.

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

Vote Description R thousands	Budget Year 2017/18						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>							
<i>Governance and administration</i>	23,540	1,561	5,055	12,610	(7,555)	-60%	23,540
Executive and council	1,500	-	-	1,000	(1,000)	-100%	1,500
Finance and administration	22,040	1,561	5,055	11,610	(6,555)	-56%	22,040
Internal audit	-	-	-	-	-	-	-
<i>Community and public safety</i>	55,247	2,565	8,164	24,079	(15,915)	-66%	55,247
Community and social services	30,080	1,861	7,323	16,459	(9,136)	-56%	30,080
Sport and recreation	20,621	696	832	7,200	(6,368)	-88%	20,621
Public safety	1,546	9	9	420	(411)	-98%	1,546
Housing	3,000	-	-	-	-	-	3,000
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	90,241	1,742	15,464	40,621	(25,157)	-62%	90,241
Planning and development	1,400	-	-	-	-	-	1,400
Road transport	88,841	1,742	15,464	40,621	(25,157)	-62%	88,841
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	61,816	3,807	3,807	8,210	(4,403)	-54%	61,816
Energy sources	61,036	3,807	3,807	8,130	(4,323)	-53%	61,036
Water management	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-
Waste management	780	-	-	80	(80)	-100%	780
<i>Other</i>	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>230,844</b>	<b>9,676</b>	<b>32,491</b>	<b>85,520</b>	<b>(53,029)</b>	<b>-62%</b>	<b>230,844</b>

### *Corporate Services*

- The budget is made up of R 1m for Office Furniture and R1,2m for PC and Printer Upgrades. The office furniture budget has been centralised and procurement for both projects is set for the second quarter onwards.

### *Finance*

- The budget of R2,6m is for the completion of Renovations to the Revenue Section of the Finance Building. To date, no expenditure has been incurred, however the project has since commenced and the majority of the revenue officials have been re-located to the Stanger Center.
- The project will be completed in the next 6 months of this financial year.

### *EDP*

- The EDP business unit has a budget of R 1,4 m which is split amongst the following departments:
  - ✓ Town Planning – budget allocation of R 650k for the Land Intermodal purchase and GIS implementation. No expenditure to date, the projects that fall within this department will be spent in line with the SDBIP. Procurement plans are in place, service providers have been appointed through SCM processes and expenditure will incur in the next quarter.
  - ✓ Local Economic Development – budget allocation of R750k for Informal Trading Stalls and Tourism Signage. No expenditure to date. Projects are at SCM processes and expenditure will incur in the next quarter.

- The table below highlights the Capital Budget per department for the business unit.

COMMUNITY SAFETY	TOTAL BUDGET	ACTUAL EXP.	Q1 BUDGET	AVAILABLE BUDGET
Marine Safety	450,000	8,675	-	441,325
Fire and Emergency	400,000	-	-	400,000
Traffic & Crime Prevention	646,000		420,000	646,000
Disaster Management	50,000	-	-	50,000
Testing Station	6,236,000	-	-	6,236,000
	<b>7,782,000</b>	<b>8,675</b>	<b>420,000</b>	<b>7,773,325</b>

- There is R8k expenditure reflected for Ballito Pro Rescue Equipment.
- In terms of the SDBIP the business unit should have spent R420k under Traffic and Crime Prevention for firearms, bullet proof vests, portable radios and siren's & blue lights.

#### Civil Engineering Business unit

CIVIL ENGINEERING & HUMAN SETTLEMENTS	TOTAL BUDGET	ACTUAL EXP.	Q1 BUDGET	AVAILABLE BUDGET
Housing	3,000,000	-	-	3,000,000
Civic Buildings	16,500,000	5,055,103	10,000,000	11,444,898
Sports Fields	6,037,000	2,688,957	3,037,000	3,348,043
Community Halls	14,900,000	2,008,806	9,400,000	12,891,194
Civil Engineering Roads & Stormwater	61,668,000	10,766,308	25,184,100	50,901,692
	<b>102,105,000</b>	<b>20,519,174</b>	<b>50,621,100</b>	<b>81,585,826</b>

***Electrical Engineering Business unit***

- The table below reflects the expenditure as at 30 September 2017 for the Electrical Business unit. The business unit has achieved a 6% spend on total electrical budget and 47% expenditure in terms of SDBIP.

<b>ELECTRICAL ENGINEERING BUSINESS UNIT</b>	<b>TOTAL BUDGET</b>	<b>ACTUAL EXP.</b>	<b>Q1 BUDGET</b>	<b>AVAILABLE BUDGET</b>
Mechanical Engineering	340,000	388	-	339,612
Electrical Admin	630,000	3,200	230,000	626,800
Street Lighting-LED NEW	5,770,000	356,119	-	5,413,881
Upgrade LT Mains - North Roll Over	600,000		200,000	600,000
Upgrade LT Mains - South New	2,580,000	2,376	900,000	2,577,624
Upgrade MV Network - North NEW	2,296,000	183,265	-	2,112,735
Upgrade MV Network - South NEW	600,000	378,882	-	221,118
Upgrade of Substations - North	1,000,000	309,123	-	690,877
Upgrade of Substations - South Rollover	2,960,000		1,000,000	2,960,000
Upgrade of Substations - South new	600,000	61,285	-	538,716
Bulk Supplies - North	18,000,000	1,311,457	800,000	16,688,543
Bulk Supplies - South	10,000,000	1,122,652	-	8,877,348
Electrification Projects	16,000,000	78,928	5,000,000	15,921,072
	<b>61,376,000</b>	<b>3,807,675</b>	<b>8,130,000</b>	<b>57,568,325</b>

- Some of the Electrical Projects have been delayed due to incremental weather and is due to begin in the next quarter.
- Council to therefore note that most of the projects are at tender stages and spending on these projects will accelerate in the next quarter.

*In year budget statement tables*

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

The following tables are included as part of the 2017/18 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 detailed narrative explanation of the above schedules and other supporting documentation is contained in this document.

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	530,603	-	35,941	107,846	105,154	2,692	3%	530,603
Executive and council		-	78,207	-	(86)	20,141	19,552	590	3%	78,207
Finance and administration		-	452,397	-	36,027	87,704	85,603	2,102	2%	452,397
Internal audit		-	-	-	0	0	-	0	#DIV/0!	-
<i>Community and public safety</i>		-	71,663	-	3,257	18,000	29,312	(11,312)	-39%	71,663
Community and social services		-	31,336	-	2,942	6,152	12,294	(6,142)	-50%	31,336
Sport and recreation		-	32,262	-	255	11,447	12,423	(976)	-8%	32,262
Public safety		-	45	-	30	59	11	48	432%	45
Housing		-	8,021	-	31	342	4,584	(4,242)	-93%	8,021
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	77,824	-	2,165	29,353	30,716	(1,364)	-4%	77,824
Planning and development		-	14,974	-	1,000	4,418	5,065	(647)	-13%	14,974
Road transport		-	62,831	-	1,166	24,935	25,647	(712)	-3%	62,831
Environmental protection		-	20	-	-	-	5	(5)	-100%	20
<i>Trading services</i>		-	856,899	-	54,949	211,114	219,408	(8,294)	-4%	856,899
Energy sources		-	773,588	-	49,199	175,298	190,897	(15,599)	-8%	773,588
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	83,311	-	5,750	35,815	28,511	7,304	26%	83,311
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	<b>1,536,990</b>	-	<b>96,313</b>	<b>366,312</b>	<b>384,591</b>	<b>(18,279)</b>	<b>-5%</b>	<b>1,536,990</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	235,751	-	17,379	43,681	57,677	(13,997)	-24%	235,751
Executive and council		-	96,592	-	4,931	15,889	23,717	(7,827)	-33%	96,592
Finance and administration		-	135,481	-	12,147	26,925	33,068	(6,143)	-19%	135,481
Internal audit		-	3,678	-	302	866	892	(26)	-3%	3,678
<i>Community and public safety</i>		-	156,777	-	11,975	32,518	38,661	(6,143)	-16%	156,777
Community and social services		-	35,001	-	2,378	6,440	8,141	(1,700)	-21%	35,001
Sport and recreation		-	72,619	-	5,226	15,892	18,200	(2,307)	-13%	72,619
Public safety		-	28,420	-	3,029	7,417	7,133	284	4%	28,420
Housing		-	20,736	-	1,342	2,769	5,188	(2,419)	-47%	20,736
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	231,472	-	16,287	43,682	57,830	(14,148)	-24%	231,472
Planning and development		-	54,254	-	3,430	12,634	13,425	(790)	-6%	54,254
Road transport		-	174,605	-	12,733	30,663	43,755	(13,092)	-30%	174,605
Environmental protection		-	2,613	-	123	384	651	(266)	-41%	2,613
<i>Trading services</i>		-	829,584	-	59,529	215,327	207,509	7,818	4%	829,584
Energy sources		-	746,398	-	52,692	197,996	186,670	11,326	6%	746,398
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	83,186	-	6,837	17,330	20,839	(3,508)	-17%	83,186
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	-	<b>1,453,584</b>	-	<b>105,170</b>	<b>335,208</b>	<b>361,678</b>	<b>(26,470)</b>	<b>-7%</b>	<b>1,453,584</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>83,406</b>	-	<b>(8,857)</b>	<b>31,104</b>	<b>22,913</b>	<b>8,191</b>	<b>36%</b>	<b>83,406</b>