

MEMBERS:

Councillors: RZP Zulu (Speaker), NR Mthembu (Mayor), G Govender (Deputy Mayor), DW Ndimande, OL Nhaca, NR Khumalo, JA Vallan, JS Phahla, TV Ntuli, V Govender, ME Ngidi, IP Dube, GJ Van Whye, GZ Mngomezulu, NJ Mpanza, H Mbatha, R Singh, SW Ntuli, ME Zungu, LAE Yingwana, M Suleman, MS Mhlongo, TT Dube, NP Dube, CD Mthembu, VV Shezi, IT Nxumalo, M Ndlela, NR Shezi, TS Ngidi, PB Mabaso, SMR Mfeka, BI Dindi, EB Majola, SL Cele, N Qwabe, MS Sing, MW Hubner, AL Sahadew, TK Gumede, T Colley, V Pillay, TP Du Toit, S Naidoo, M Naidoo, AL Nzama, P Naidoo, JLT Sibiya, MSCM Motala, N Dasrath, AM Baardman, EM Kolia, DH Mthembu, LI Mthembu, T Nkosi, CM Ntleko and MM Madlala

Traditional Leaders: MB Cele, HK Dube, V Mathonsi, AM Zulu, DZ Gumede, IL Magwaza and VN Mthembu.

Officials: Executive Directors, Chief Operations Officer, Directors, Head IGR/Mayoral affairs, Manager Admin/Council/PM, Chief Risk Officer, Chief Fire Officer, Head of SCM, Senior Manager: Legal, and Assistant Manager PM&E/Back to Basics

NOTICE OF COUNCIL MEETING 26 JULY 2018

Notice is given that a MEETING of the KWADUKUZA COUNCIL will be held at the COUNCIL CHAMBER, KWADUKUZA, on THURSDAY, 26 JULY 2018,

COMMENCING AT 09H00.

N J MDAKANE

MUNICIPAL MANAGER

DATE: 18/07/2018

<u>AGENDA</u>

- 1. Prayer
- 2. Notice convening the meeting
- 3. Signing of Attendance Register:

(Councillors and Officials please note that the Attendance Register must be signed, failing which Councillors will be marked absent from the meeting. Councillors please fill in the time of arrival as this is an audit requirement).

Rules & Procedures:

"12. (7) Attendance at Council/Committee Meetings and Attendance Register

KWADUKUZA MUNICIPALITY

DEPT: FINANCE

C 1131

COUNCIL: 26/07/2018

SUBJECT: Fourth Quarter Budget & Performance Assessment

PURPOSE:

To table the 2017/2018 fourth quarter operational and capital budget assessment.

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

ACTING CHIEF FINANCIAL OFFICER

EDs

BUDGET & TREASURY OFFICE

EXTENDED MANCO

Recommendations

RESPONSIBLE OFFICIAL

- THAT the June 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.
- THAT the report be submitted timeously to National Treasury, Provincial Treasury and other organ of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
- THAT the June 2017/18 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 attached Provincial Treasury high level assessment report for approved 2018/2019 budget be noted.
- THAT Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

Contact Person

: NJ MDAKANE (MUNICIPAL MANAGER)

S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)

A. NUNKUMAR (DIRECTOR BUDGETS & COMPLIANCE)

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APPROVED / COMMENTS

A NUNKUMAR

DIRECTOR BUDGETS & COMPLIANCE

26/07/2018

APPROVED / COMMENTS

YNÛNKUMAR

ACTING CHIEF FINANCIAL OFFICER

26/07/2018

APPROVED / COMMENTS

NJ MDAKANE

MUNICIPAL MANAGER

26/07/2018



2017/18

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

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- 2.8 OTHER SUPPORTING DOCUMENTS
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1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED



1.2RESOLUTIONS

Fourth quarter budget and performance assessment resolutions

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

- THAT the June 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 organ of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
- 3. THAT the June 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** the attached Provincial Treasury high level assessment report for approved 2018/2019 budget be noted.
- 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).



1.3EXECUTIVE SUMMARY

OPERATING BUDGET

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

	244 ye ni t	2007/2013 s	ATTENDED TO COME	ACTUALS AS ATELY AGEN
Total Revenue	1,455,675	1,428,902	1,428,902	1,397,925
Total Expenditure	1,453,584	1,425,967	1,425,967	1,228,405
Operating Surplus	2,091	2,935	2,935	169,520
Transfers recognised - capital	81,315	79,840	79,840	64,469
Contributions recognised - capital	0	19,179	19,179	8,018
Surplus for the year	83,406	101,955	101,955	242,008

The Fourth Quarter Budgeted Operating Revenue for the 2017/2018 financial year was R1, 428, 9m. As per the Fourth quarter assessment the actual revenue billed and/or collected to date is R1, 397, 9m. The negative variance of approximately R31m or 2% is noted as at the end of the quarter under review.

The Fourth Quarter Budgeted Operating Expenditure for the 2017/2018 financial year was R1, 425.9m. As per the Fourth Quarter assessment the actual expenditure to date is R1, 228, 4m. A negative variance of R197, 6m or 14% has resulted in the fourth quarter of 2017/2018 financial year.

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

• Revenue and Expenditure

TABLE C4: FINANCIAL PERFORMANCE

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

		2016/17	Budget Year 2017/18										
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast			
Rthousands									%				
Revenue By Source								,					
Property rates		346,902	403,343	399,023	36,464	403,204	399,023	4,181	1%	399,023			
Service charges - electricity revenue		695,210	722,822	718,211	4,797	679,574	718,211	(38,636)	-5%	718,211			
Service charges - refuse revenue		48,403	64,748	49,822	2,788	57,437	49,822	7,616	15%	49,822			
Rental of facilities and equipment		997	1,062	1,074	6	1,589	1,074	515	48%	1,074			
Interest earned - external investments		32,512	23,628	27,013	4,681	28,681	27,013	1,669	6%	27,013			
Interest earned - outstanding debtors		5,573	6,200	6,950	(87)	5,231	6,950	(1,719)	-25%	6,950			
Fines, penalties and forfeits		31,577	34,117	36,617	891	13,898	36,617	(22,719)	-62%	36,617			
Licences and permits		93	195	195	21	200	195	5	3%	195			
Agency services		8,744	9,200	9,200	824	10,899	9,200	1,699	18%	9,200			
Transfers and subsidies		130,511	148,452	146,829	(6,335)	142,473	146,829	(4,356)	-3%	146,829			
Other revenue	ALEMAN MANUAL ALEMAN	67,948	41,907	33,970	10,927	54,738	33,970	20,768	61%	33,970			
Gains on disposal of PPE		4,908						_					
Total Revenue (excluding capital transfers and contributions)		1,373,376	1,455,675	1,428,902	54,977	1,397,925	1,428,902	(30,977)	-2%	1,428,902			
Expenditure By Type													
Employee related costs). meren atrodus meren	320,464	359,321	344,827	23,788	327,834	344,827	(16,993)	-5%	344,827			
Remuneration of councillors		18,910	23,146	23,146	4,281	27,031	23,146	3,885	17%	23,146			
Debt impairment		18,275	33,160	33,160	14,533	14,532	33,160	(18,627)	-56%	33,160			
Depreciation & asset impairment		63,434	82,499	82,499	5,646	60,393	82,499	(22,107)	-27%	82,499			
Finance charges		24,515	28,477	26,352	10,527	23,103	26,352	(3,249)	-12%	26,352			
Bulk purchases		552,551	568,612	590,847	43,092	505,370	590,847	(85,477)	-14%	590,847			
Other materials		68,820	43,468	40,995	1,355	28,994	40,995	(12,001)	-29%	40,995			
Contracted services		29,171	31,764	139,455	19,865	147,026	139,455	7,572	5%	139,455			
Transfers and subsidies		26,504	46,746	750	26	728	750	(22)	-3%	750			
Other expenditure		164,537	236,391	143,937	8,769	93,394	143,937	(50,543)	-35%	143,937			
Loss on disposal of PPE		9,062						-					
Total Expenditure		1,296,244	1,453,584	1,425,967	131,883	1,228,405	1,425,967	(197,562)	-14%	1,425,967			
Surplus/(Deficit)		77,132	2,091	2,935	(76,906)	169,520	2,935	166,585	0	2,93			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		81,469	81,315	79,840	8,770	64,469	79,840	(15,371)	(0)	79,840			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Househokis, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				19,179	8,018	8,018	19,179	(11,161)	(0)	19,17			
Transfers and subsidies - capital (in-kind - all)			-		Principles and the second seco			-					
Surplus/ (Deficit) for the year	1	158,601	83,406	101,955	(60,117)	242,008	101,955			101,95			

DISCUSSION

REVENUE

The Fourth Quarter Budgeted Operating Revenue for the 2017/2018 was R1, 428,9b. The actual revenue recognised as at 30 June 2018 amounts to R1, 397,9b which implies that we have realised a negative variance of approximately R31m in revenue.

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

The council to note that, in order for the variances to be discussed it has to meet the criteria of being R1m and upwards and being 5 per cent upwards simultaneously.

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

Service charges - refuse revenue

• Service charges - refuse revenue shows a positive variance of R7, 6m as at 30 June 2018. The positive variance is due to the increase in refuse collection from the various areas within the municipality and therefore billings have increased. Should this trend continue this will be to the benefit of municipal revenue and will be assisting in ensuring that the financial sustainability of the municipality is maintained.

Interest earned-external investment

- The interest earned-external investment reflects a positive variance of R1, 7m as at the end of
 the fourth quarter. This positive variance is as a result of low expenditure on the capital
 projects funded internally which subsequently led to additional funds being maintained in the
 investment account of the municipality.
- As a result more interest is being received than anticipated.

Agency services

- Agency services revealed a positive variance of R1, 7m as at the end of June 2018. This
 positive variance is as a result of additional driver's licenses and motor licensing issued than
 anticipated.
- It is expected that this trend will continue even on the new financial year which will subsequently improve the cash flow of the municipality.

Other revenue

- "Other revenue" reflects a R20, 8m positive variance as at 30 June 2018. This positive variance is as a result of the following two main reasons, firstly general suspense sundry debtor contra that amount to R12, 9m which is a balance sheet movement item that was recognised as revenue. Therefore on the item level it is reflected as part of revenue instead of a balance sheet account.
- Secondly the high recognition of demand based contribution revenue than anticipated.
- The municipality budgeted R11m from this line item however the output shows R21m.

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

Service charges - electricity revenue

- The Service charges electricity revenue reflects an underperformance of R38, 6m as at the end of the fourth quarter, this variance is as a result of June Billing which at the time of reporting was not captured on the financial system.
- The billing is done on the 7th of every month while the section 71 report is based on the figures as at the end of the month and as a result the June billing has not been accounted for.
- However on an average billing, the Service charges electricity revenue seems to be performing very well.

Fines, penalties and forfeits

- The unfavourable variance of R22, 7m in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those collected.
- This exercise is currently underway and the journal will be captured on the financial system upon the finalisation of the annual financial statements. As a result the variance is anticipated to be eliminated once the journal is captured.
- The estimated year end journal for Fines to be recognised amounts to R 19m.

Transfers and subsidies

- Transfers and subsidies reflects a negative variance of R4, 4m as at the end of June 2018. This variance is as a result of housing accreditation grant claim being less than the amount that was anticipated to be paid out to the Municipality by Department of Human Settlement due to lower capital expenditure by the KwaDukuza Municipality on housing projects.
- The council to note that Operational cost is calculated at 4% of the Capital expenditure (an amount paid out for Housing projects).

EXPENDITURE

The Fourth Quarter Budgeted Operating Expenditure for 2017/2018 financial year was R1 426, 0b. The actual expenditure recognised as at the end of the period under review was R1 228, 4b which implies that the municipality has realised a negative variance of approximately R197, 6m 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:

The council to note that, in order for the variances to be discussed it has to meet the criteria of being R1m upwards and being 5 per cent upwards simultaneously.

Employee related costs

- The employee related costs reflects a negative variance or savings of almost R17, 0m as at the end of the June 2018. Unfilled budgeted vacant posts, unexpected payroll exits (resignations), and deaths are the main contributing factors to this negative variance or savings.
- The council is however to note that as much as the municipality reflects a savings it is vital to balance these savings with need to ensure service delivery reaches our communities.
- As result this variance is anticipated to be reduce in 2018 /2019 financial year as most of the
 critical posts will be required to be filled to ensure uninterrupted service delivery to the
 community at large within the municipality.
- The overtime and standby allowance from the 11th to the 30th is still to be accounted for. As a result this will increase the salary cost by approximately R4m.

Remuneration of councillors

- Council remuneration shows R3, 9m over expenditure as at the end of June 2018.
- In consultation with Salary section this over expenditure is as a result of error during the capturing process of salary journal and it will be corrected prior to the finalisation of the annual financial statements. As a result this variance is anticipated to be eliminated once this error corrected.

• The payroll system and Munsoft system is currently not yet integrated but the HR and Payroll section is working on the matter and the provisional date for implementation is September 2018 pay cycle. As a result no errors are anticipated post the implementation of this integration.

Debt impairment

- Debt impairment shows R18, 6m under expenditure as at the end of the period under review.
 Included in the debt impairment is the expenditure related to bad debts written off, contribution to bad debt provision and provision for fines.
- The main contributing factors to this variance is the bad debt provision which is required in terms GRAP. This is calculated at the end of the financial year prior to the finalisation of AFS. A similar principle is applied to the provision for fines.
- It must be noted that both of the above transactions are a GRAP requirement and as a result the variance in this line item is anticipated to be eliminated upon the finalisation of the AFS.

Depreciation & asset impairment

- The depreciation and asset impairment reflects a negative variance of R22, 1m as at 30 June 2018. The variance is as a result of lower than expected spending on the capital budget and delays in completing the prior year's projects which had a delay on the capitalisation and subsequent depreciation of the assets. (Depreciation commences once an asset is complete)
- The other contributing factors to this variance is related to asset impairment which is normally undertaken towards the end of financial year.
- As a result the variance is anticipated to reduce once the impairment journal is finalised and captured on the financial system.

Finance charges

• The finance charges revealed a negative variance of R3, 2m as at the end of June 2018. This variance is as a result of interest budget related to the loan which was intended to fund the KwaDukuza substation which the municipality did not take up, as a result R3, 2m has been saved by the municipality.

Bulk purchases

• Bulk purchases revealed an "underspending" of R85, 5m as at 30 June 2018. This variance is as a result of June billing not yet captured on the financial system. The June bulling is R62m as a result the municipality is expected to reflect a saving from this expenditure line item which will subsequently contribute positively in maintaining the financial sustainability of the municipality.

Other materials

- Other materials reflects an underspending of R12, 0m as at the end of June 2018. This negative
 variance is as a result of reallocation of item segment between Other Materials, Contracted
 Services and Other Expenditure to comply with mSCOA chart, as a result the variance is
 anticipated to remain due to this reallocation.
- The council to note that, the first year of mSCOA implementation has resulted in a lot of new interpretation more particular on the item segment level. As a result during the adjustment budget municipality was required to amend various line items to be in compliance with requirements of mSCOA. However going into 2018/2019 financial year, variances as a result of interpretation of item segment are anticipated to be very minimal.

Contracted services

• Contracted services show an over spending of R7, 6m as at the end of June 2018. This overspending is as a result of reallocation of item segment between Other Materials, Contracted Services and Other Expenditure to comply with mSCOA chart as a result the variance is anticipated to remain due to this reallocation. The council to note that this overspending does not mean there is any line item that has been overspent as it only affects the item level. As a result no unauthorised expenditure incurred as a result of this reallocation of items.

Other expenditure

- The other expenditure category reflects an under spending of R50, 5m as at the end of June 2018.
- The main reason for the variance is the reallocation of item segment between Other Materials,
 Contracted Services and Other Expenditure to comply with the mSCOA chart. As a result the variance is anticipated to remain due to this reallocation.
- The other reason for this variance relate to those journals that are technically required in terms of GRAP. These are normally undertaken upon the finalisation of AFS and there are currently under the process. As a result the variance is expected to be eliminated once those journals are captured on the financial system prior to the finalisation of AFS.

CAPITAL BUDGET

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

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

- The 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

The municipality approved R 230,8m as a capital budget in the current financial year. In terms of S28 of the MFMA, the budget was amended to R224m at the end of February, with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities.

With the Municipality receiving R10m additional MIG funding, a 2nd Adjustment Budget was tabled to Council on the 23rd May 2018. Taking the additional funding into account as well as projects that were considered for roll-over during the 18/19 Budget Process, the budget was adjusted to R217, 7m.

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

- Government Grants
- Public Contributions

- Borrowings
- Internally generated funds

CAPITAL BUDGET FUNDING SUMMARY

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4

		2016/17				Budget Year 2	017/18			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	I COI I D'OCCUOI	budget	variance	variance	Forecast
R thousands	1								%	
Funded by:										
National Government		78,796	59,934	27,241	8,402	10,661	27,241	(16,581)	-61%	27,241
Provincial Government		57		191	-	191	191	-		191
District Municipality				-			-	-		-
Other transfers and grants				15,340	1,591	7,636	15,340	(7,704)	-50%	15,340
Transfers recognised · capital		78,854	59,934	42,772	9,993	18,488	42,772	(24,284)	-57%	42,772
Public contributions & donations	5	3,558	21,381	_		_	-	-		-
Borrowing	6	-	12,186	2,186		-	2,186	(2,186)	-100%	2,186
Internally generated funds		182,195	137,343	172,804	32,577	120,547	172,804	(52,256)	-30%	172,804
Total Capital Funding		264,606	230,844	217,762	42,570	139,036	217,762	(78,726)	-36%	217,762

Capital Budget Funding

Utilisation of Grants

- The capital grant allocation for the financial year is R 79, 840m with R61, 557m MIG, R18, 091m INEP and R191k Beach Rehabilitation Grant.
- As at 30 October 2017, the Civil Business Unit had spent 100% of the MIG allocation for this financial year, however the claims of R52m MIG expenditure was for prior year projects and could not be incorporated into the current year budget. The business unit had met with COGTA in November 2017, to request for additional MIG funding for current year project implementation. The request was met with a favourable response and the Municipality has subsequently received R10m additional MIG funding on the 26th March 2018.

- The amendment to funding on the Capital Budget was adjusted accordingly in terms of S28 of the MFMA in a second Adjustments Budget. The Civil Business Unit has spent R 62,562m which is the 100% MIG allocation.
- The Municipality's roll-over application for the R8, 091m INEP grant was successful and the increased allocation was accounted for in the February Adjustment Budget. However, the business unit has shown poor performance on the grant, reflecting only R2, 1m expenditure to date. The possibility there in lies that the Municipality may lose the balance of the roll-over grant, as Treasury may not approve a roll-over of an existing rolled-over grant.

Council Funding

• There is under-spending of approximately 30% as at end June 2018 in the Council/Internal funding as expenditure on the Capital Budget has significantly dropped from previous financial years. To date the Municipality has only spent 64% of its total Capital Budget.

Borrowings

A R2, 186m ABSA loan has been budgeted for. The loan was taken up in past financial years, with the loan being utilized to fund the development of a Testing Station. The Community Safety Business Unit is currently in the process of procuring the land for the development. The loan will be fully spent in the 2018/19 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 139 million as at the end of the 2017/18 financial year. The actual expenditure resulted in a negative variance of 36% from its target.

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4

		2016/17	Budget Year 2017/18									
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast		
R thousands	1		•	•					%			
Capital Expenditure • Functional Classification												
Governance and administration		13,920	23,540	26,856	2,671	21,333	26,856	(5,523)	-21%	26,856		
Executive and council		10,979	1,500	-	-	-	-	-		-		
Finance and administration		2,941	22,040	26,856	2,671	21,333	26,856	(5,523)	-21%	26,856		
Internal audit		-	-	-	_	-	-	-		-		
Community and public safety		32,399	55,247	41,533	11,434	41,428	41,533	(105)	0%	41,533		
Community and social services		26,924	30,080	24,745	9,099	29,295	24,745	4,550	18%	24,745		
Sport and recreation		3,990	20,621	14,424	2,314	11,776	14,424	(2,648)	-18%	14,424		
Public safety		917	1,546	364	21	357	364	(7)	-2%	364		
Housing		569	3,000	2,000		-	2,000	(2,000)	-100%	2,000		
Health			-	_		-	-	-		-		
Economic and environmental services		181,519	90,241	95,132	27,551	60,859	95,132	(34,273)	-36%	95,132		
Planning and development		162	1,400	-		-	-	-		-		
Road transport		181,357	88,841	95,132	27,551	60,859	95,132	(34,273)	-36%	95,132		
Environmental protection		!	-	-	_	-	-	-		-		
Trading services		36,768	61,816	54,241	914	15,416	54,241	(38,825)	-72%	54,241		
Energy sources		36,567	61,036	53,317	914	14,830	53,317	(38,488)	-72%	53,317		
Water management			-	-	-	_	-	-		-		
Waste water management			-	-	_	-	-	-		-		
Waste management		201	780	924	-	586	924	(338)	-37%	92		
Other			-	-	-			-		_		
Total Capital Expenditure - Functional Classification	3	264,606	230,844	217,762	42,570	139,036	217,762	(78,726	-36%	217,762		

Governance and Administration - Finance & Admin

In terms of Functional classification the R21,3m expenditure reflected is from the following departments within the respective business units:-

- Corporate Services Business Unit— Administration and Information Technology R1, 140k. Only R354k of a R1m budget was spent on Office Furniture & Equipment. The SCM delays have resulted in the amount of R800k to be included in the 18/19 financial year to continue the procurement process. R692k of R1, 280m budget has been spent on PC & Printers. The tender for the purchase of IT Equipment is being finalised in the current financial year and R 1,650m has been allocated for this multi- year project.
- **Finance Business Unit** R4, 752m spent at year end for the Renovations to the Finance Building. The business unit has achieved a 97% capital expenditure at year end. An accrual payment of R70k has been processed and will increase expenditure to approximately 99%.
- Civil Engineering Business Unit Civic Buildings R15, 440m. The Ballito Civic Building has been completed, with occupation taking place in May 2018. The R2, 7m unspent budget is relates to the Laviopierre Building Extension, with R3, 048m currently being spent. The project is on-going and expenditure will continue into the 2018/19 financial year.
- Electrical Engineering Business Unit Workshop R0k R1, 440m unspent to date. R1, 3m had been allocated for the purchase of vehicles R800k for Traffic Vehicles, R300k for an Electrical van and R250k for a light delivery vehicle for the local economic development unit. The budget was adjusted in February to cater for the purchase of these vehicles, and processes were in place for procurement to occur in the last quarter, however due to delays in fleet procurement, the budget remains unspent at year end.

Community & Public Safety

In terms of Functional classification the R41,4m expenditure reflected is from the following departments within the respective business units:-

Community & Social Services

- Community Services & Public Amenities R 29,295m expenditure reflected which is in terms of Community Halls R 491k, Cemeteries R 27,982m, Disaster Management R47,6k and Crèche's R 786k.
- The expenditure of R27, 982m under Cemeteries is mainly for the Development of Vlakspruit Cemetery in Ward 7. With the business unit fast tracking phase 3 project implementation, the budget allocation was insufficient and required a virement of funds to the value of R3,9m. The item noting the virement and reasons thereof will be presented to the next Council meeting.
- Funds were identified from the Testing Station Land Purchase vote.
- The reason for fast tracking phase 3 of this multi-year project was to ensure that the irregular
 expenditure as a result of the appointment of turn-key contractors will not be carried forward to
 the new financial year. Phase 4 of Vlakspruit Cemetery will commence once proper SCM
 processes are followed.

Sports & Recreation

• Community Services & Public Amenities – R11, 776m expenditure reflected which is in terms of Parks & Gardens R 511k, R10, 935m for the Upgrade to Recreational Facilities and R 317k for Marine Safety machinery & equipment purchases.

Public Safety

• R357k expenditure related to the Fire & Emergency department under Community Safety Business unit. Emergency Equipment and a Generator was procured for the business unit.

Housing

• Unspent budget allocation of R2m under the Civil Engineering Business Unit for the Renovations to Compounds. An appointment letter has been issued and the project will be implemented upon acceptance and signing of contract.

Economic & Environmental Services

In terms of Functional classification the R60,859m expenditure reflected is from the following departments within the respective business units:-

Road Transport - Civil Engineering Roads

- Reflects R60, 470m expenditure under the Civil Engineering Business Unit, with a R 27,7m unspent budget. During the Final 2018/19 Budget Process, the business unit anticipated slow expenditure on the following projects and rolled over budgets to cater for these projects:-
 - ✓ Commuter Shelters R 2,2m
 - ✓ Ballito Business Park Upgrade R7m
 - ✓ Groutville Community Hall R3,8m
 - ✓ Mdlebeni Community Hall R1,289m
 - ✓ Driefontein Community Hall R970k
 - ✓ Hlalanathi Roads Upgrading R3,1m
 - ✓ Lindelani Crèche R2,578m
 - ✓ Khalafukwe Crèche R339k
- Reasons for the delays have been sighted as slow SCM processes, cancellation of contractor appointments and slow progress of certain contractors on project implementation.
- As discussed earlier in the report, the MIG allocation has been fully utilised but majority of the spending is related to prior year projects. The 2017/18 projects that reflected MIG funding were revised accordingly in terms of S28 of the MFMA. The R10m additional MIG was also accounted for in terms of a 2nd Adjustment Budget.

Road Transport – Law Enforcement – reflects expenditure of R388k, with R252k unspent budget. The expenditure is in relation to:-

- ✓ Bullet proof vests
- ✓ Firearms
- ✓ Portable Radios
- ✓ Video Camera

Road Transport – Vehicle Testing - reflects nil expenditure for the year. The vehicle and testing station land purchase has been budgeted for in the new financial year.

Trading Services

In terms of Functional classification the R15,416m expenditure reflected is from the following departments within the respective business units:-

Energy Sources - The Electrical Engineering Business unit reflects expenditure of R14, 830m from a budget allocation of R53, 317m. With majority of the projects at the tender stage, it was anticipated that a poor capital expenditure performance would be reflected by year-end. The Electrical Business unit have considered projects for roll-over into the 2018/19 financial year.

The budget allocation for the new financial year is R150m with R60 loan funding for the New Dukuza Substation and R 14,9m INEP grant allocation.

However of the R18, 091m INEP 2017/18 grant allocation, only R2, 1m has been spent. The INEP grant had been allocated to the following projects:

- Electrification of Groutville Priority 2 Projects
- Driefontein Projects
- Steve Biko
- Etete
- KwaDukuza Infills

Electrification infrastructure for the above projects can only be installed once beneficiaries have occupied dwellings, hence the delay on spending of the grant.

Waste Management – expenditure of R 586k for the Drop-Off Centre, Recycling and purchase of an Industrial Pressure Machine. The budget for the Weight Bridge project was rolled over to the 2018/19 financial year as a result of non-sitting of the bid committees to finalise evaluation of tender specifications.



1.4IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

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

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

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

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

KZN292 KwaDukuza - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2016/17	0.1-1			Budget Year	r 2017/18			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actua	1/	YTD variance	YTD variance	Full Year
Financial Performance		 					Tanance	%	Forecast
Property rates]							
Service charges	346,902	1,	,	36,464	403,204	399,02	3 4,181	1%	399,02
Investment revenue	743,612]	1,	7,586	737,012	768,032	1 '	1	768,03
Transfers and subsidies	32,512		27,013	4,681	28,681		1-1,1	1	27,01
Other own revenue	130,511	1	146,829	(6,335) 142,473	1	,,,,,,		146,82
	119,839		,,,,,,,,		86,555	1	(.,,	1 1	88,00
Total Revenue (excluding capital transfers and contributions)	1,373,376	1,455,675	1,428,902	54,977					1,428,90
Employee costs	320,464	359,321	344,827	23,788	207.024	0.4.00			
Remuneration of Councillors	18,910	1			1 '		4.01000	'	344,82
Depreciation & asset impairment	63,434			1 .,		1		1	23,14
Finance charges	24,515	1,	1			1	, , , , , , ,	-27%	82,49
Materials and bulk purchases	621,371		1	1	23,103	1 ' '		-12%	26,35
Transfers and subsidies	26,504		1,		534,364		(97,478)	-15%	631,84
Other expenditure	221,046	1 '	1	1	728		\	-3%	75
Total Expenditure	1,296,244	1	1	1	254,953		1 ' '	-19%	316,55
Surplus/(Deficit)	77,132	 	1,425,967		1,228,405	1,425,967	(197,562)	-14%	1,425,967
Transfers and subsidies - capital (monetary allocations	81,469	_,,-	2,935	, ,	1	2,935	166,585	5675%	2,93
Contributions & Contributed assets	01,403	81,315	79,840	1 '	64,469	79,840	(15,371)	-19%	79,840
Surplus/(Deficit) after capital transfers &	158,601	93.400	19,179		8,018	19,179		-58%	19,179
contributions	100,001	83,406	101,955	(60,117)	242,008	101,955	140,053	137%	101,955
Share of surplus/ (deficit) of associate	_	_				!			
Surplus/ (Deficit) for the year	158,601	83,406	101,955	(60,117)	242,008	101,955	140,053	137%	- 101,955
Capital expenditure & funds sources							110,000	107 70	101,300
Capital expenditure	264,606	230,844	217,762	42,570	139,036	247 700	(70 705)		
Capital transfers recognised	78,854	59,934	42,772	9,993		217,762	(78,726)	-36%	217,762
Public contributions & donations	3,558	21,381	1	3,333	18,488	42,772	(24,284)	-57%	42,772
Borrowing	· <u>-</u>	12,186	2,186	_	_	~	-		-
Internally generated funds	182,195	137,343	172,804	20 577	400 547	2,186	(2,186)	-100%	2,186
otal sources of capital funds	264,606	230,844	217,762	32,577 42,570	120,547 139,036	172,804 217,762	(52,256) (78,726)	-30%	172,804
inancial position			<u> </u>			211,102	(70,720)	-36%	217,762
Total current assets	582,815	470,477	ECO 024					*(
Total non current assets	2,035,114	2,205,299	560,931		648,616				560,931
Total current liabilities	292,582	290,621	2,170,323	!	2,112,844		1	1	2,170,323
Total non current liabilities	344,755	370,826	310,872		292,554				310,872
Community wealth/Equity	1,980,591	2,014,329	357,015 2,063,36 6		251,899				357,015
ash flows	.,,,,,	2,014,025	2,003,300		2,217,007				2,063,366
Net cash from (used) operating	000 004	400.40-			İ				
Net cash from (used) investing	203,831	196,436	80,004	4,364	258,247	80,004	(178,243)	-223%	80,004
Net cash from (used) financing	(83,054)	(230,790)	(154,208)	(44,724)	(129,565)	(154,208)	(24,643)	16%	(154,208)
ash/cash equivalents at the month/year end	(13,509)	2,187	(6,028)	(3,155)	(7,508)	(6,028)	1,480	-25%	(6,028)
assiredant equivalents at the monthlyear end	270,209	320,296	189,977		391,383	189,977	(201,406)	-106%	189,977
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1	Over 1Yr	Total
ebtors Age Analysis							Yr		i viai
otal By Income Source	40,694	17,810	8,012	7,930	22 267				
reditors Age Analysis	-,	.,,0,0	0,012	1,850	33,267	-	-	-	107,713
otal Creditors	199,981	303	1,446	1,746	_	_	_	_	203,476

KZN292 KwaDukuza - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	1	2016/17	Dudget Teat 201//10									
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year		
R thousands	1	Outcome	Budget	Budget	actual	rearro actuar	budget	variance	variance	Forecast		
Revenue - Functional								<u> </u>	%			
Governance and administration		517,198	530,603	531,492	40.040							
Executive and council		117,325	78,207		49,240	566,601	531,492	35,109	7%	531,4		
Finance and administration		399,873	452,397	78,207	(26)	76,496	78,207	(1,711)	-2%	78,2		
Internal audit		- 000,070	402,001	453,285	49,266	490,105	453,285	36,819	8%	453,2		
Community and public safety		27,472	71,663	69,256	-	0	-	0	#DIV/0!			
Community and social services		6,557	31,336	· · ·	421	26,947	69,256	(42,309)	-61%	69,2		
Sport and recreation		15,305	32,262	31,336	159	11,183	31,336	(20,153)	-64%	31,3		
Public safety		54	45	30,264	(13)	12,039	30,264	(18,225)	-60%	30,2		
Housing		5,556	I	45	14	143	45	98	221%			
Health		0,000	8,021	7,612	260	3,583	7,612	(4,029)	-53%	7,6		
Economic and environmental services		103,906	77 024	-	40.00	_	-	-	,			
Planning and development	ĺ	9,585	77,824	87,824	12,831	95,524	87,823	7,701	9%	87,8		
Road transport	1	94,321	14,974	12,501	2,635	19,903	12,501	7,403	59%	12,5		
Environmental protection		34,321	62,831	75,304	10,196	75,621	75,303	318	0%	75,3		
Trading services		806,270	20	20	_	0	20	(20)	-100%			
Energy sources			856,899	839,350	9,273	781,339	839,350	(58,010)	-7%	839,3		
Water management		742,458	773,588	770,965	6,495	705,318	770,965	(65,647)	-9%	770,9		
Waste water management		- [-	-	-	-]	-	-	i			
Waste management		62 044	20.044		-	-	-	-				
Other	4	63,811	83,311	68,384	2,779	76,022	68,384	7,637	11%	68,3		
otal Revenue - Functional	2	4 454 045	4 500 000									
	- * 	1,454,845	1,536,990	1,527,922	71,766	1,470,412	1,527,921	(57,509)	-4%	1,527,9		
xpenditure - Functional					ļ			i				
Governance and administration		201,475	235,751	235,699	36,295	200,287	235,699	(35,412)	-15%	235,6		
Executive and council		87,445	96,592	92,928	22,987	76,469	92,928	(16,459)	-18%	235,6 92,9		
Finance and administration		110,354	135,481	138,596	12,950	120,090	138,596	(18,507)	-13%			
internal audit		3,676	3,678	4,174	358	3,728	4,174	(446)	-11%	138,5		
Community and public safety	ĺĺ	143,917	156,777	170,326	11,863	149,303	170,326	(21,023)	-12%	4,1		
Community and social services	! !	29,259	35,001	37,540	2,102	29,412	37,540	(8,127)	-22%	170,3		
Sport and recreation		73,772	72,619	82,240	6,989	79,673	82,240	(2,568)	-3%	37,5		
Public safety		29,764	28,420	30,453	2,351	30,140	30,453	(312)	-3% -1%	82,2		
Housing		11,122	20,736	20,092	421	10,077	20,092			30,4		
Health		-	_	_		10,017	20,032	(10,015)	-50%	20,0		
Economic and environmental services	1 1	211,576	231,472	218,242	16,782	182,760	218,242	(35,482)	100/			
Planning and development		49,016	54,254	54,011	1,483	46,146	54,011		-16%	218,2		
Road transport		161,451	174,605	162,109	14,949	134,822	162,109	(7,865)	-15%	54,0		
Environmental protection		1,110	2,613	2,122	349	1,792	2,122	(27,287)	-17%	162,1		
Trading services		739,276	829,584	801,702	66,943	696,055	, ,	(330)	-16%	2,1:		
Energy sources	İİ	673,838	746,398	730,711	58,411	629,428	801,702	(105,647)	-13%	801,76		
Water management		_	_		00,711	i	730,711	(101,283)	-14%	730,7		
Waste water management		_	_	_	-	-	-	-	į	•		
Waste management		65,438	83,186	70,991	0 500	66 666	70.004	-		-		
Other		_		70,991	8,532	66,626	70,991	(4,365)	-6%	70,99		
tal Expenditure - Functional	3	1,296,244	1,453,584	1,425,968	124 000	4 000 405						
rplus! (Deficit) for the year		158,601	83,406		131,883	1,228,405	1,425,968	(197,563)	-14%	1,425,96		
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,400	101,955	(60,117)	242,008	101,954	140,054	137%	101,95		

		2016/17		rmance (functional classification) - Q4 Fourth Quarter Budget Year 2017/18								
Description	Ref	Audited	Original	Adjusted	Manual Land					Full Vea		
thousands	1	Outcome	Budget	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecas		
evenue - Functional	+-				···				%			
Municipal governance and administration	1 1	517,198	530,603	F24 400								
Executive and council		117,325	78,207	531,492	49,240	566,601	531,492	35,109	7%	531,		
Mayor and Council	Ιi	100,347		78,207	(26)	76,496	78,207	(1,711)	(0)	78,		
Municipal Manager, Town Secretary and Chief		100,547	75,207	75,207	(26)	73,512	75,207	(1,695)	(0)	75,		
Executive		16,978	3,000	3,000	_	2,984	3,000	440.	' !			
Finance and administration		399,873	452,397	453,285	49,266	490,105		(16)	(0)	3,		
Administrative and Corporate Support	. [66	80	80	9	76	453,285 80	36,819	0	453,		
Asset Management		ľ			Ĭ,	70	80	(5)	(0)			
Budget and Treasury Office		43,256	39,366	52,076	12,763	97.504	50.070	_	ì			
Finance	1	355,097	410,843	399,023	36,486	87,561	52,076	35,486	0	52,		
Fleet Management		-	_	440,020	30,400	401,222	399,023	2,199	0	399		
Human Resources		_	_	_]	-	49	-	49	#DIV/0!			
Information Technology	ΙÌ	_ [- 1	-	449	-	449	#D(V/0!			
Legal Services		1	-	-	-	2	-	2	#DIV/0!			
Marketing, Customer Relations, Publicity and					i	i		- i				
Media Co-ordination		-	- 1	_		_						
Property Services		10	13	13	2	51	- 1	-				
Risk Management					2	31	13	38	0			
Security Services		_ 1		_		-		-	-			
Supply Chain Management		1,443	2,094	2 004	_	-	-	-				
Valuation Service		טרדןי	2,054	2,094	6	695	2,094	(1,399)	(0)	2		
Internal audit	⊢											
Governance Function			-	-	-	0	-	0	#DIV/0!			
Community and public safety	-					0		0	#DIV/0!			
Community and social services	-	27,472	71,663	69,256	421	26,947	69,256	(42,309)	(0)	69		
Aged Care	-	6,557	31,336	31,336	159	11,183	31,336	(20,153)	(0)	31		
Agricultural				!					(0)	•		
Animal Care and Diseases]		İ		_				
			i	Ì		1		_				
Cemeteries, Funeral Parlours and Crematoriums	- 1	942	11,542	11,542	42	977	11,542	/10 FCE)				
Child Care Facilities		-	3,657	3,657		3,659	3,657	(10,565)	(0)	11,		
Community Halls and Facilities		228	9,700	9,700	14	180		2	0	3,		
Consumer Protection			.,	5,. 55		100	9,700	(9,520)	(0)	9,		
Cultural Matters					1		[-				
Disaster Management	- 1	1,572	2,500	2.500				-	ļ			
Education		,,,,,,,	2,000	2,500	(0)	2,503	2,500	3	0	2,		
Indigenous and Customary Law			1	i	Ì			-	İ			
Industrial Promotion				1				-				
Language Policy	ı							-				
Libraries and Archives	1					1		_				
Literacy Programmes		3,453	3,754	3,754	104	3,681	3,754	(73)	(0)	9.		
Media Services				i		1	-,		(0)	3,		
1				!	ļ		1	-				
Museums and Art Galleries		361	183	183	_	183	402		_			
Population Development	i		1		- 1	163	183	0	0			
Provincial Cultural Matters			ŀ			!	İ	-				
Theatres								-	ł			
Zoo's	- [İ			-				
Sport and recreation	\vdash	15,305										
Beaches and Jetties			32,262	30,264	(13)	12,039	30,264	(18,225)	(0)	30,2		
Casinos, Racing, Gambling, Wagering		663	15	15	-	232	15	217	0			
Community Parks (including Nurseries)	j	40]				1	_	-			
Recreational Facilities	İ	12,762	11,176	11,176	26	11,269	11,176	93	0	11,1		
Sports Grounds and Stadiums		1,880	21,071	19,073	(38)	538	19,073	(18,535)	(0)	19,0		
Public safety	<u> </u> _				Ī			-	(0)	15,0		
Civil Defence		54	45	45	14	143	45	98				
	1		İ	ı			70	30	۱ ا			
Cleansing	1		1					-				
Control of Public Nulsances		ľ]	-				
Fencing and Fences								-				
Fire Fighting and Protection		54	45	45	14	142		7.1				
Licensing and Control of Animals	-			73	'*	143	45	98	0	4		
Housing		5,556	8,021	7.040								
Housing		5,556	I .	7,612	260	3,583	7,612	(4,029)	(0)	7,61		
Informal Settlements		2,000	8,021	7,612	260	3,583	7,612	(4,029)	(0)	7,61		
Health	\vdash								1	- , -		
Ambulance	1	-	-	-	-	-	-	-				
Health Services		1						_	1	•		
		1						_				
Laboratory Services	1]			İ			-				
Food Control	1							-	1			
Health Surveillance and Prevention of		ŀ					J	-	1			
Communicable Diseases including immunizations	1			1	- 1	1	1	4	1			

Chemical Safety	,				O.T					
Economic and environmental services		400.00	<u> </u>	<u> </u>		<u> </u>	1	1 -		l
Planning and development		103,906 9,585		87,824	12,831	95,524		3 7,701	0	87,824
Billboards	- 1	5,000	14,9/4	12,501	2,635	19,903	12,50	1 7,403	0	12,501
Corporate Wide Strategic Planning (IDPs, LEDs	, [_	_	_		١.		-		
Central City Improvement District			Ì	-	-	3	-	3	#DIV/0!	-
Development Facilitation		228	300	300	16	340	300	, -	i .	
Economic Development/Planning Regional Planning and Development		138	2,235	2,235	1,658	10,456	2,23		0	300
Town Planning, Building Regulations and					1,100	10,100	2,20	8,222	0	2,235
Enforcement, and City Engineer		9,219	12,439	9,966	000					
Project Management Unit	ĺ	0,2.0	12,405	9,900	960	9,104	9,968	(862)	(0)	9,966
Provincial Planning					i			_		
Support to Local Municipalities		<u> </u>					i	-	,	
Road transport		94,321	62,831	75,304	10,196	75,621	75,303			
Police Forces, Traffic and Street Parking Control Pounds		21,247	22,713	22,713	84	2,236	22,713		0	75,304
Public Transport	ļ		' 1			,	,	(20,477)	(0)	22,713
Road and Traffic Regulation	-	İ	i i					_	İ	
Roads		8,744	9,200	9,200	824	10,901	9,200	1,701	0	9,200
Taxi Ranks		64,330	30,918	43,391	9,288	62,484	43,390		اة	43,391
Environmental protection		<u> </u>						- 1	•	70,001
Biodiversity and Landscape	İ	-	20	20	- [0	20	(20)	(0)	20
Coastal Protection			20	20	-	0	20	(20)	(0)	20
Indigenous Forests				1		1		-		· ·
Nature Conservation	Ì		' I			ĺ		- 1		
Pollution Control		ļ į				i		-	ì	
Soil Conservation				1				-	į	
Trading services	İ	806,270	856,899	839,350	9,273	781,339				
Energy sources		742,458	773,588	770,965	6,495	705,318	839,350	(58,010)	(0)	839,350
Electricity		742,458	773,588	770,965	6,495	705,251	770,965	(65,647)	(0)	770,965
Street Lighting and Signal Systems Nonelectric Energy		-]	-	-	_	66	770,965 _	(65,714)	(0)	770,965
· ·				ľ		•	_	66	#DIV/0!	j
Water management Water Treatment	Ï	-]	-							
Water Distribution			ļ	•					Ī	-]
Water Storage			i	1					1	
Waste water management	1	ļ				_	,	_		
Public Toilets		-	-	-	-	-	-	7		
Sewerage								_		-
Storm Water Management					İ			-	ļ	
Waste Water Treatment			1				ı	- 1		1
Waste management		63,811	83,311							
Recycling		03,011	03,311	68,384	2,779	76,022	68,384	7,637	0	68,384
Solid Waste Disposal (Landfill Sites)		1 1	i					-		
Solid Waste Removal	1	63,811	83,311	68,384	2 770	70.040		-		
Street Cleaning		-	-	00,364	2,779	76,019	68,384	7,634	0	68,384
Other	-	_	_			3	— - -	3	#DIV/01	
Abattoirs					-	-	-	-		-
Air Transport							ĺ	-		
Forestry	1						1	-	İ	İ
Licensing and Regulation Markets		·						-		
Tourism	1							_		1
Total Revenue - Functional								_		
Tanguagna)	2	1,454,845	1,536,990	1,527,922	71,766	1,470,412	1,527,921	(57,509)	(0)	1,527,922
Expenditure - Functional		Ì		1				,,,	141	1,021,022
Municipal governance and administration		704 476							1	1
Executive and council		201,475 87,445	235,751	235,699	36,295	200,287	235,699	(35,412)	(0)	235,699
Mayor and Council		57,489	96,592	92,928	22,987	76,469	92,928	(16,459)	(0)	92,928
Municipal Manager, Town Secretary and Chief			72,731	69,810	20,269	54,992	69,810	(14,818)	(0)	69,810
Finance and administration		29,956	23,860	23,118	2,718	21,477	23,118	(1,641)	(0)	23,118
Administrative and Corporate Support		110,354	135,481	138,596	12,950	120,090	138,596	(18,507)	(0)	138,596
		8,520	9,077	16,254	1,304	15,989	16,254	(265)	(0)	16,254
									107	10,204
Asset Management			41,732	45,274	3,825	30,778	45,274	(14,496)	(0)	45,274
		32,089	-				1		'''	
Asset Management Budget and Treasury Office		8,031	21,544	10,763	1,456	10,233	10,763	(530)	(0)	10.763 J
Asset Management Budget and Treasury Office Finance		8,031 7,145	21,544 5,306	5,904	639	7,654	10,763 5,904	(530) 1,750	(0) 0	10,763 5,904
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology		8,031 7,145 8,586	21,544 5,306 14,374	5,904 13,920	639 691	7,654 10,529	5,904 13,920	-1		
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology Legal Services		8,031 7,145	21,544 5,306	5,904	639	7,654	5,904	1,750	0	5,904
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology Legal Services Marketing, Customer Relations, Publicity and		8,031 7,145 8,586 12,623	21,544 5,306 14,374	5,904 13,920	639 691	7,654 10,529	5,904 13,920	1,750 (3,391)	0 (0)	5,904 13,920
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology Legal Services Marketing, Customer Relations, Publicity and Media Co-ordination		8,031 7,145 8,586 12,623	21,544 5,306 14,374 11,243	5,904 13,920	639 691	7,654 10,529	5,904 13,920 11,852	1,750 (3,391) (56)	0 (0) (0)	5,904 13,920 11,852
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology Legal Services Marketing, Customer Relations, Publicity and Media Co-ordination Property Services		8,031 7,145 8,586 12,623	21,544 5,306 14,374 11,243	5,904 13,920 11,852	639 691 903	7,654 10,529 11,796	5,904 13,920	1,750 (3,391) (56) - 258	0 (0) (0)	5,904 13,920 11,852
Asset Management Budget and Treasury Office Finance Fleet Management Human Resources Information Technology Legal Services Marketing, Customer Relations, Publicity and Media Co-ordination		8,031 7,145 8,586 12,623	21,544 5,306 14,374 11,243	5,904 13,920 11,852 11,012	639 691 903	7,654 10,529 11,796	5,904 13,920 11,852 11,012	1,750 (3,391) (56)	0 (0) (0)	5,904 13,920 11,852

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Supply Chain Management Valuation Service	5,863	7,033	6,384	464	6,229	6,38	(155)	(0)	6,384
internal audit Governance Function	3,676	3,678	4,174	358	3,728	4,174	(446)	(0)	4,174
Community and public safety	3,676 143,917	3,678 156,777	4,174	358	3,728	4,174	(446)	(0)	
Community and social services	29,259	35,001	170,326 37,540	11,863 2,102	149,303 29,412	170,326 37,540	1 11-11	(0)	
Aged Care Agricultural	ļ			_,	20,412	31,340	(8,127)	(0)	37,540
Animal Care and Diseases							_ [
Cemeteries, Funeral Parlours and Crematoriums	4,908	5,410	5,909	596	4600				
Child Care Facilities Community Halls and Facilities	6,518	9,815	9,589	262	4,600 7,005	5,909 9,589	1 ,,	(0)	
Consumer Protection	5,920	6,002	7,549	347	5,593	7,549	1 1 1 1 1 1	(0) (0)	9,589 7,549
Cultural Matters							- 1	• •	
Disaster Management	1,218	2,672	3,565	146	2,009	3,565	// FEED		
Education Indigenous and Customary Law					2,000	0,000	(1,555)	(0)	3,565
Industrial Promotion		[-		
Language Policy							-		
Libraries and Archives Literacy Programmes	9,841	10,021	9,885	627	9,337	9,885	(549)	(n)	A 005
Media Services	i i	İ			,,,,,,	0,000	- (573)	(0)	9,885
Museums and Art Galleries	855	1,081	1 040	40.			-		
Population Development		1,001	1,042	124	869	1,042	(174)	(0)	1,042
Provincial Cultural Matters Theatres					İ		_		
Zoo's	1]		İ		_		
Sport and recreation	73,772	72,619	82,240	6 000	70.074		-		
Beaches and Jettles	24,873	22,709	25,229	6,989 2,395	79,673 24,219	82,240 25,229	(2,568) (1,010)	(0)	82,240
Casinos, Racing, Gambling, Wagering Community Parks (including Nurseries)			. 1		24,210	20,223	(1,010)	(0)	25,229
Recreational Facilities	48,899	49,910	57,012	4,594	55,454	57,012	(1,558)	(0)	57,012
Sports Grounds and Stadiums		-					-		1
Public safety Civil Defence	29,764	28,420	30,453	2,351	30,140	30,453	(312)	(0)	20.450
Cleansing			1		1	***************************************	- (0.2)	(0)	30,453
Control of Public Nulsances	1					İ	-		ĺ
Fencing and Fences			i		i		- [
Fire Fighting and Protection Licensing and Control of Animals	29,764	28,420	30,453	2,351	30,140	30,453	(312)	ത്ര	30,453
Housing and Control of Animals	44.450						-	(0)	30,403
Housing	11,122 11,122	20,736 20,736	20,092	421	10,077	20,092	(10,015)	(0)	20,092
Informal Settlements		20,700	20,092	421	10,077	20,092	(10,015)	(0)	20,092
Health Ambulance	-	-	-	-					
Health Services		1					-		
Laboratory Services							-		
Food Control Health Surveillance and Prevention of		İ					-		1
Communicable Diseases including immunizations							İ		
Vector Control						Ì	-		
Chemical Safety Economic and environmental services						-	-		
Planning and development	211,576 49,016	231,472	218,242	16,782	182,760	218,242	(35,482)	(0)	218,242
Billboards	45,010	54,254	54,011	1,483	46,146	54,011	(7,865)	(0)	54,011
Corporate Wide Strategic Planning (IDPs, LEDs) Central City Improvement District	10,232	13,410	13,058	590	12,802	13,058	- (256)	(0)	12.050
Development Facilitation	0.050					10,000	-	(0)	13,058
Economic Development/Planning	6,850 15,281	8,034 13,777	7,659	308	6,592	7,659	(1,066)	(0)	7,659
Regional Planning and Development	,0,251	10,777	15,543	(285)	11,349	15,543	(4,194)	(0)	15,543
Town Planning, Building Regulations and Enforcement, and City Engineer	16,653	19,033	17,751	074	45.400		-		-
Project Management Unit		10,000	17,751	871	15,403	17,751	(2,347)	(0)	17,751
Provincial Planning Support to Local Municipalities						İ	-		
Road transport	464 454	471.000					_	_	
Police Forces, Traffic and Street Parking Control	161,451 76,725	174,605 75,351	162,109 69,507	14,949	134,822	162,109	(27,287)	(0)	162,109
Pounds	1	70,001	03,501	5,488	55,274	69,507	(14,233)	(0)	69,507
Public Transport Road and Traffic Regulation						-	-		
Roads	84,726	99,254	92,603	9,461	79,548	92,603	(13,055)	(0)	92,603
Taxi Ranks						ļ	-		
Environmental protection Biodiversity and Landscape	1,110	2,613	2,122	349	1,792	2,122	(330)	- /61	
Coastal Protection	1,110	2,613	2,122	349	1,792	2,122	(330)	(0) (0)	2,122 2,122
··· I	1						`-	``'	-,

					<i>9</i>					
Indigenous Forests	1	1 1	i	_ 1	1	1		,	1	
Nature Conservation								-		
Pollution Control								_		1
Soll Conservation		1	ļ					-		
Trading services		739,276	829,584	801,702						
Energy sources		673,838	746,398		66,943	696,055	801,702	(105,647)	(0)	801,70
Electricity		667,208	741,984	730,711	58,411	629,428	730,711	(101,283)	(0)	730,71
Street Lighting and Signal Systems		6,630	4,413	726,348	56,892	624,627	726,348	(101,721)	(0)	726,34
Nonelectric Energy	į	0,000	4,413	4,363	1,519	4,801	4,363	438	0	4,36
Water management										
Water Treatment		_	-	-	-	-	-	-	!	-
Water Distribution				ŀ				-		
Water Storage								-		
Waste water management										
Public Tollets			_	<u>-</u>	-	-	-	-		-
Sewerage						i		-		
Storm Water Management						ļ	İ	-		
Waste Water Treatment				ĺ				-		
Waste management		65,438	83,186	70,991	8,532					
Recycling			40,100	70,331	0,002	66,626	70,991	(4,365)	(0)	70,991
Solid Waste Disposal (Landfill Sites)		f						-	i	
Solid Waste Removal		58,386	75,683	63,754	7.044			-		
Street Cleaning		7,052	7,503	7,237	7,641	59,582	63,754	(4,172)	(0)	63,754
Other		- 1,002	7,000	1,231	891	7,045	7,237	(192)	(0)	7,237
Abattoirs		i	_	-	-	-	-	-		-
Air Transport								-		
Forestry				1				-		
Licensing and Regulation		ł						-		
Markets								-		
Tourism								-		
otal Expenditure - Functional	3	1,296,244	1,453,584	1,425,968	131,883	1,228,405	4 405 000			
urplus/ (Deficit) for the year		158,601	83,406	101,955	(60,117)	242,008	1,425,968	(197,563)	(0)	1,425,968
				1011000	(00,117)	242,008	101,954	140,054	0	101,955

R thousands Revenue by Vote Vote 1 - Chief Onerstions Officer Rusiness I hits	_	10.0				Budget Year 2017/18	017/18			
Revenue by Vote Vota 1. Chief Onerstone Officer Rusiness I laite	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD	Forecast
Vota 1. Chief Onerstione Officer Business Unite	_								%	10000
VOICE - CHICA CHOING CHICAL CHORIGOS CHICS	-	16 978	3,000	3,000		000 C	000	ć	č	•
Vote 2 - Corporate Services Business Units		100 413	75 287	75 287	(4)		000,c	(12)	-U.4%	3,000
Vote 3 - Finance Business Units		202 005	452 304	15,201	(11)		107'01	(842)	-1./%	/97'¢/
Vote 4 - Economic Development & Planning Business Units		9.946	10.984	10 984	2,409	18 020	403,192	30,286	8.0%	453,192
Vote 5 - Community Services and Public Amenities Business Units	Units	83,722	125,117	108 193	2 925	02,020	10,304	1,00,1	4.1% % 1.5%	10,384
Vote 6 - Community Safety Business Units		31,635	34 472	34 472	2,72,	15 90E	06,130	(10,010)	0,7791-	106,193
Vote 7 - Civil Engineering/ Human Settlements Business Units	- 53	968'69	58.582	68 173	9220	13,003	24,472	(10,001)	-34.2%	34,472
Vote 8 - Electrical Engineering Business Units		742,458	773,588	770.965	6,495	705.367	770 965	(65 508)	0.0%	770.005
Vote 9 - Youth Development Business Units			3.657	3.657	2 1	3,659	3,657	(000000)	%C:0	C05'0//
Vote 10 - [NAME OF VOTE 10]		ı	1	, I	ı	200	2001	7	e 0.0	/co'c
Vote 11 - [NAME OF VOTE 11]		-	1	1	<u> </u>		İ	l I		I
Vote 12 - [NAME OF VOTE 12]		1	ı	ı	ı	1		f		1
Vote 13 - [NAME OF VOTE 13]		ı	ı	ı	1	l I	ı	ı		1
Vote 14 - [NAME OF VOTE 14]		ı	ı		1	 	ı	1		ı
Vote 15 - [NAME OF VOTE 15]		ı	ı	1	ı	I	 	 I I		ı
Total Revenue by Vote	٥	1 454 845	1 526 000	4 577 022	74 766	4 170 140	4 507 004	202		
Expenditure by Vote	1 -	STO(FOT)	Deciner'i	1,021,322	11,100	1,4/0,412	126,126,1	(60¢,/¢)	-3.8%	1,527,922
Vote 1 - Chief Operations Officer Business Units	•	49.610	45.156	47.267	4 417	45.632	736 ZV	(4 63.0)	2 60/	730 77
Vote 2 - Corporate Services Business Units		87.217	107.426	111.837	23 166	93.306	111 837	(18 524)	76.5%	107'14
Vote 3 - Finance Business Units		45,983	70,308	62.421	5 745	47 240	62.421	(16,031)	24 29%	11,03/
Vote 4 - Economic Development & Planning Business Units		40,749	44,538	44.116	1367	36.005	44 116	(8 112)	18.4%	124,20
Vote 5 - Community Services and Public Amenities Business Units	Units	147,314	166,905	164,099	15.877	153.246	164 099	(10,112)	76.4%	164,000
Vote 6 - Community Safety Business Units		148,136	144,834	142.433	12.470	124 517	149 433	(17 016)	10.6%	142 433
Vote 7 - Civil Engineering/ Human Settlements Business Units	"	89,734	112,898	107,591	9.526	84.372	107.591	(23.219)	27.6%	107 501
Vote 8 - Electrical Engineering Business Units		680,983	751,704	736,615	59,050	637,082	736.615	(99 532)	-13.5%	736.615
Vote 9 - Youth Development Business Units		6,518	9,815	9,589	262	7,005	9.589	(2,584)	%0.21	0,000
Vote 10 - [NAME OF VOTE 10]		ı	I	ı	1	} ।	201	1	20.7	000
Vote 11 - [NAME OF VOTE 11]		1	ı	ı	I		1			1
Vote 12 - [NAME OF VOTE 12]		1	I	1	!	1	,	 1		l
Vote 13 - [NAME OF VOTE 13]		Ī	ı	1	1	. 1	١	ı		1
Vote 14 - [NAME OF VOTE 14]	_	ı	1	1	1	I	'	ı		1 1
Vote 15 - [NAME OF VOTE 15]		1	,	1	1	1	ı	t		1
Total Expenditure by Vote	2	1,296,244	1,453,584	1,425,968	131,883	1.228.405	1.425.968	(197.563)	-13 0%	1 425 968
Surplus/ (Deficit) for the year	2	158,601	83,406	101.955	(60.117)	242.008	101 954	140 054	127.4%	1,123,300

KZN292 KwaDukuza - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth Quarter 2016/17 Budget Year 2017/18 R thousand Audited Original Adjusted Outcome Monthly actual YearTD actual YearTD budget YTD variance Budget Full Year Budget YTD variance Forecast Revenue by Vote Vote 1 - Chief Operations Officer Business Units 16.978 3,000 3.000 1.1 - Municipal Manager's Office 2,988 3 000 (12) 16,978 3,000 0% 3,000 3,000 1.2 - Internal Audit -2,984 3.000 -1% (16) 3,000 1.3 - Corporate Corr 0 #DIV/0! 1.4 - IDP 1.5 - PMS #DiV/0! 1.6 - Puplic Participation #DIV/01 3 #DIV/0! Vote 2 - Corporate Services Business Units 100.413 75,287 75,287 2.1 - Council General (17)74.038 75.287 (1,249) 100,347 -2% 75,207 75.287 75,207 2.2 - Human Resources (26) 73.512 75,207 (1,695) -2% 75,207 2.3 - Administration 449 449 #DIV/OI 66 80 2.4 - Information Technology 80 9 76 80 (5) -6% 80 #D/V/01 Vote 3 - Finance Business Units 399,797 452,304 453,192 49,255 3.1 - Assessment Rates 489,478 453,192 38,286 8% 355.097 410,843 453,192 399.023 3.2 - Budget and Treasury Office 38 486 401,222 399,023 2,199 43,258 39,368 52,076 399.023 12,763 3.3 - Supply Chain Management 87,561 52,078 1,443 35.486 68% 52,076 2.094 2.094 695 2.094 (1,399) -87% 2.094 Vote 4 - Economic Development & Planning Busine 9.946 10.984 10,984 2,409 4.1 - Museum 18,020 10,984 7.037 84% 10.984 183 4.2 - Economic Development 183 138 0% 2,235 183 2.235 4.3 - Environmental Management 1,858 10,456 2,235 8,222 368% 2,235 4.4 - Development Control 20 228 (20) -100% 300 300 4.5 - Town Planning 16 340 300 40 13% 300 325 325 4.6 - Bulding Control 154 696 325 371 8,720 114% 7,921 325 7.921 581 6.344 7.921 (1,577)-20% 7,921 Vote 5 - Community Services and Public Amenities Busi 83,722 125,117 108,193 5.1 - Beach Amenities 2.925 92,876 108,193 (15,316) #DIV/01 108,193 5.2 - Library 209 #DIV/09 3,453 3.754 209 3,754 5.3 - Cemetery 104 3,681 3.754 942 -2% 11,542 3.754 11,542 5.4 - Admin General 42 977 11,542 (10,565) -92% 11,542 5.5 - Parks and Gardene 12,762 11,176 11.176 26 5.6 - Sport and Recreation 11.269 11 176 93 1% 1.295 11,176 14,446 12,436 5.7 - Dolphin Park 12,436 (12,422) -100% 585 588 12,436 600 5.8 - Community Halls (39) 524 600 228 (76) -13% 300 300 600 5.9 - Street Sweeping 14 180 300 (120) -40% 300 5.10 - Refuse Removal #DIV/01 63.811 83,311 88,384 2,779 5.11 - Child Care Facilities 76,019 68,384 7,634 68.384 Vote 6 - Community Safety Business Units 31,635 34,472 34,472 923 6.1 - Law Enforcement Administration 15.805 34,472 (18,667) -54% 34,472 6.2 - Security Services #DIV/01 6.3 - Law Enforcement 21,247 22,713 22,713 84 6.4 - Fire and Emergency 2.233 22,713 (20.479) -90% 22,713 45 6.5 - Disaster Management 143 98 1,572 221% 2,500 2.500 6.6 - Marine Safety (0) 2,503 2.500 0% 2,500 6.7 - Vehicle Testing 15 15 50% 4.348 5.000 5.000 404 15 6.8 - Vehicle Licensing 5.506 5,000 506 4.398 10% 4,200 5,000 4 200 421 5.394 4,200 1,194 28% 4,200 Vote 7 - Civil Engineering/ Human Settlements Business 69,896 58.582 68,173 9,776 7.1 - Human Settlements 68.181 68,172 10 0% 68,173 8.021 7,812 7.2 - Civil Admin 260 3.583 7,612 (4,029) 4,193 -53% 7,612 7.3 - Civil Buldings 1.720 226 2.063 1,720 344 20% 1,720 7.4 - Road and Storm 28 15248% 64,330 30,918 43,391 7.5 - Staff Housing 9.288 62.484 43,390 19,094 44% 43,391 7.6 - MIG Sport & Recreation 25 12 100% 6,037 6,037 7.7 - MIG Community Halls 6.037 (6,037) -100% 9,400 8 037 9,400 9,400 (9,400) -100% 9,400 Vote 8 - Electrical Engineering Business Units 742,458 773,588 8.1 - Street Lights 770,965 6,495 705,367 770.965 (47,507) #DIV/01 770,965 8.2 - Vehicles Distribution #DIV/01 8.3 - Mechanical Workshop 42 42 #DIV/0! 8.4 - Electrical Admin 813.147 #DIV/01 625,307 8.5 - Urban South 614,593 10,910 589,036 614.593 (25,557) -4% 6.577 R14 503 6,756 8.6 - Rural North 10 6,250 6.756 (506) 6,756 8.7 - SAPPI 103 122,734 103 #DIV/O 131,524 131,524 8.8 - Urban North (4,425) 109,737 131,524 (21,788) -17% 131,524 8.9 - Rural South 82 #DIV/0! 8.10 - Salary Distribution 37 37 #DIV/0 8.11 - Electrification Projects 6 #DIV/09 10,000 18 091 Vote 9 • Youth Development Business Units 18.091 18,091 9.1 - Youth Development 3,657 3.657 2 3.657 3,657 3,657 3,659 3.657 3.657 Total Revenue by Vote 1,454,845 1,536,990 1,527,922 71,766 Expenditure by Vote 1,470,412 1,527,921 (57,509) -4% 1,527,922 Vote 1 - Chief Operations Officer Business Units 49,610 45,156 47,267 1.1 - Municipal Manager's Office 4.417 45.632 47.267 (1,634) 24,193 (0)47.267 17.463 19,022 1.2 - Internal Audit 2.291 17,832 19,022 3,676 (1,190) -6% 3,678 19,022 4,174 1,3 - Corporate Communications 3.728 4,174 (446) 11.508 -11% 4,174 10,606 11.012 1.4 - IDP 1,178 11,271 11.012 258 1.175 1,529 2% 11,012 1,330 1.5 - PMS 103 1,234 3,393 1.330 (96) -7% 4.660 1,330 4,272 1.6 - Puplic Participation 235 3,742 4,272 (531) -12% 5,685 4,272 7.221 7,456 252 7,826 7.456

370

5%

7,456

1	1	i	ŀ	ı	1	1	r			
Vote 2 - Corporate Services Business Units		87,217	107,426	111,837	23,166			-	İ	1
2.1 - Council General		57,489	72,731	69,810	.,	,	111,837	11-4.1	-17%	111,83
2.2 - Human Resources		8,586	14,374		,	,	69,810		-21%	69,81
2.3 - Administration	- 1	8,520	9,077	13,920	1	,-,,	13,920		-24%	13,92
2.4 - Information Technology		12,623	11,243	18,254 11,852		,	16,254	(500,	-2%	16,25
Vote 3 - Finance Business Units				1 1,1002	903	11,796	11,852	(56)	0%	11,85
3.1 - Assessment Rates	ı	45,983	70,308	62,421	5,745	47,240	62,421	(15,181)	-24%	
3.2 - Budget and Treasury Office	- 1	8,031	21,544	10,763	1,456		10,783	(530)		62,42
3.3 - Supply Chain Management		32,089	41,732	45,274	3,825		45,274		-5%	10,76
5.5 - Supply Chairt Management		5,863	7,033	6,384			6,384	(14,496) (155)	-32% -2%	45,27 6,38
Vote 4 - Economic Development & Planning Bus	iluess :	ป 40,749	44,538	44,116	-					0,30
4.1 - Museum		855	1,081	1,042	1,387	36,005	44,116	(8,112)	-18%	44,11
4.2 - Economic Development		15,281	13,777	15,543	124	869	1,042	(174)	-17%	1,04
4.3 - Environmental Management	ı	1,110	2,613		(285)		15,543	(4,194)	-27%	15,54
4.4 - Development Control	- 1	6,850	8,034	2,122	349	1,792	2,122	(330)	-15%	2,12
4.5 - Town Planning		8,394		7,659	308	6,592	7,659	(1,066)	-14%	7,65
4.6 - Building Control			8,778	7,561	530	6,013	7,561	(1,548)	-20%	7,56
• • • • • • • • • • • • • • • • • • • •		8,259	10,255	10,190	342	9,390	10,190	(799)	-8%	10,196
Vote 5 - Community Services and Public Amenit	ies Bu	147,314	166,905	164,099	15,877	153,246	484 000	- 40.054		
5.1 - Beach Amenities		8,548	5,979	8,657	758	7,991	164,099	(10,854)	-7%	164,099
5.2 - Library		9,841	10,021	9,885	627	9,337	8,657	(667)	-8%	8,657
5.3 - Cemetery		4,908	5,410	5,909	596		9,885	(549)	-6%	9,885
5.4 - Admin Genera!		5,762	6,398	4,096	I	4,600	5,909	(1,309)	-22%	5,909
5.5 - Parks and Gardens		45,285	46,629		426	3,645	4,096	(450)	-11%	4,096
5.6 - Sport and Recreation	İ	3,614	3,281	52,496	4,181	52,107	52,496	(389)	-1%	52,498
5.7 - Dolphin Park		,,,,,,	3,201	4,515	413	3,346	4,515	(1,169)	-28%	4,515
5.8 - Community Halls		5,920	6 000		. .	-	- [1,010
5.9 - Street Sweeping			6,002	7,549	347	5,593	7,549	(1,956)	-26%	7,549
5.10 - Refuse Removal		7,052	7,503	7,237	891	7,045	7,237	(192)	-3%	7,237
5.11 - Child Care Facilities		58,386	75,683	63,754	7,641	59,582	63,754	(4,172)	-7%	
Vote 6 - Community Safety Business Units				i		1		(*,)	-7 /9	63,754
6.1 - Law Enforcement Administration		148,135	144,834	142,433	12,470	124,517	142,433	(17,916)	495/	
6.2 - Security Services	1	6,001	6,428	6,135	1,584	6,802	6,135	668	-13%	142,433
6.3 - Law Enforcement	1	11,137	8,798	11,099	2,090	10,682	11,099	1	11%	6,135
6.4 - Fire and Emergency		70,724	68,923	63,372	3,904	48,472	63,372	(416)	-4%	11,099
		29,764	28,420	30,453	2,351	30,140		(14,900)	-24%	63,372
6.5 - Disaster Management	ľ	1,218	2,672	3,565	146	2,009	30,453	(312)	-1%	30,453
6.6 - Marine Safety		18,326	16,730	16,572	1,639		3,565	(1,555)	-44%	3,585
6.7 - Vehicle Testing		7,534	8,853	7,834	520	16,229	16,572	(343)	-2%	16,572
6.8 - Vehicle Licensing		3,433	4,008	3,404	235	6,959 3,224	7,834 3,404	(875)	-11%	7,834
Vote 7 - Civil Engineering/ Human Settlements Bu	 -	ابمدها				7,221	0,704	(181)	-5%	3,404
7.1 - Human Settlements	911162	, , , ,	112,898	107,591	9,526	84,372	107,591	(23,219)	-22%	407 504
7.2 - Civil Admin	ł	11,122	20,736	20,092	421	10,077	20,092	(10,015)	-50%	107,591
7.3 - Civil Buldings	1	8,674	12,379	11,433	915	10,715	11,433			20,092
7.4 - Road and Stormwater	İ	4,840	5,752	6,117	400	4,917	6,117	(719)	-6%	11,433
	i	65,085	74,013	69,931	7,790	58,651	69,931	(1,200)	-20%	8,117
7.5 - Staff Housing	1	12	17	17	0	11	' '	(11,280)	-18%	69,931
7.6 - MIG Sport & Recreation 7.7 - MIG Community Halls]	''	17	(5)	-33%	17
-					j			_		
Vote 8 - Electrical Engineering Business Units		680,983	751,704	770 040	F0 000			-		
8.1 - Street Lights	1	6,630	4,413	736,615	59,050	637,082	736,615	(99,532)	-14%	736,615
8.2 - Vehicles Distribution		2,257		4,363	1,519	4,801	4,363	438	10%	4,363
8.3 - Mechanical Workshop		4,889	988	1,213	299	2,545	1,213	1,332	110%	1,213
8.4 - Electrical Admin			4,317	4,691	340	5,109	4,691	418	9%	4,691
8.5 - Urban South		623,872	701,883	690,468	51,277	572,222	690,468	(118,246)	-17%	
8.6 - Rural North		5,322	11,543	9,726	1,180	7,594	9,726	(2,132)	-22%	690,468
8.7 - SAPPI		5,314	14,463	12,914	1,222	7,001	12,914	(5,913)	-46%	9,726
8.8 - Urban North		75	1,504	1,383	2	82	1,383	(1,300)		12,914
8.9 - Rural South		3,578	8,953	7,775	480	4,940	7,775		-94%	1,383
8.10 - Salary Distribution		3,346	6,573	8,535	770	5,189	6,535	(2,835)	-36%	7,775
		25,703	(2,936)	(2,452)	1,982	27,598		(1,345)	-21%	6,535
8.11 - Electrification Projects		ŀ			-,,,,,,	~1,000	(2,452)	30,050	-1228%	(2,452)
Vote 9 - Youth Development Business Units		6,518	9,815	9,589	262	7,000				1
9.1 - Youth Development		6,518	9,815	9,589	262	7,005 7,005	9,589 9,589	(2,584)	-27%	9,589
İ			1	•		,,000	9,309	(2,584)	-27%	9,589
otal Expenditure by Vote	2	1,296,244	1,453,584	1.425.060	404 000	1400 445				
Surplus/ (Deficit) for the year	2			1,425,968	131,883	1,228,405	1,425,968	(197,563);	(0)	1,425,968
, and the same year	Z	158,601	83,406	101,955	(60,117)	242,008	101,954		4-7	1,120,000

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (rev

Description	Ref	2016/17				Budget Year	2017/18	ter		
R thousands	Vei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
Revenue By Source	├						budget	variance	variance	Forecast
Property rates					<u> </u>			 	<u>%</u>	 -
Service charges - electricity revenue		346,902	403,343	399,023	36,464	403,204	399,023	4,181	40/	
Service charges - water revenue	i i	695,210	722,822	718,211	4,797	679,574	718,211	(38,636)	1% -5%	399,02
Service charges - sanitation revenue			-	-		,	. 10,211	(30,030)	-5%	718,21
Service charges - refuse revenue		40.400		~		j ,	_	_	ļ	-
Service charges - other	ĺĺ	48,403	64,748	49,822	2,788	57,437	49,822	7,616	15%	49,82
Rental of facilities and equipment	·]	997	4.000		_	l i	-	-	10%	49,02
Interest earned - external investments		32,512	1,062	1,074	6	1,589	1,074	515	48%	1,07
Interest earned - outstanding debtors	- 1	5,573	23,628	27,013	4,681	28,681	27,013	1,669	6%	27,01
Dividends received	l	3,373	6,200	6,950	(87)	5,231	6,950	(1,719)	-25%	6,95
Fines, penalties and forfelts		31,577	34,117	70.047	_		-			0,50
Licences and permits	ı	93	195	36,617	891	13,898	36,617	(22,719)	-62%	36,61
Agency services	i	8,744	9,200	195	21	200	195	5	3%	19
Transfers and subsidies	- 1	130,511	148,452	9,200 146,829	824	10,899	9,200	1,699	18%	9,20
Other revenue		67,948	41,907	33,970	(6,335)	142,473	146,829	(4,356)	-3%	146,82
Gains on disposal of PPE	[4,908	41,507	33,910	10,927	54,738	33,970	20,768	61%	33,97
otal Revenue (excluding capital transfers and contributions)		1,373,376	1,455,675	1,428,902	54,977	1,397,925	1,428,902	(30,977)	-2%	1,428,90
xpenditure By Type										
Employee related costs			1							
Remuneration of councillors		320,464	359,321	344,827	23,788	327,834	344,827	(16,993)	-5%	04100
Debt impairment		18,910	23,146	23,146	4,281	27,031	23,146	3,885	- /-	344,827
	- 1	18,275	33,160	33,160	14,533	14,532	33,160	- 1	17%	23,146
Depreciation & asset Impairment	- 1	63,434	82,499	82,499	5,646	60,393		(18,627)	-56%	33,160
Finance charges		24,515	28,477	26,352	10,527		82,499	(22,107)	-27%	82,499
Bulk purchases		552,551	568,612	590,847	-	23,103	26,352	(3,249)	-12%	26,352
Other materials	ļ	68,820	43,468		43,092	505,370	590,847	(85,477)	-14%	590,847
Contracted services		29,171	31,764	40,995	1,355	28,994	40,995	(12,001)	-29%	40,995
Transfers and subsidies	- 1	26,504	1	139,455	19,865	147,026	139,455	7,572	5%	139,455
Other expenditure			46,746	750	26	728	750	(22)	-3%	750
Loss on disposal of PPE	1	164,537	236,391	143,937	8,769	93,394	143,937	(50,543)	-35%	143,937
tal Expenditure	- -	9,062					, ,	_	00%	140,007
rplus/(Deficit)	- -	1,296,244	1,453,584	1,425,967	131,883	1,228,405	1,425,967	(197,562)	-14%	1,425,967
Transfers and subsidies - capital (monetary allocations)		77,132	2,091	2,935	(76,906)	169,520	2,935	166,585	0	2,935
(National / Provincial and District) Haissets and subsides - capital (monetary anocarons) (National / Provincial Departmental Agencies, Households, Non-		81,469	81,315	79,840	8,770	64,469	79,840	(15,371)	(0)	79,840
pront institutions, Private Enterprises, Public Corporators										. 2,2 10
Higher Educational Institutions)		1	į	19,179	0.040		-			
Transfers and subsidies - capital (in-kind - all)	1	1	!	19,119	8,018	8,018	19,179	(11,161)	(0)	19,179
rplus/(Deficit) after capital transfers & contributions	-	158,601	83,406	101,955	(00.44=)			-		, -
Taxation	- [1	VV17VV	1011900	(60,117)	242,008	101,955			101,955
plus/(Deficit) after taxation		158,601	83,406	404 000					1	
Attributable to minorities	1	,00,001	00,400	101,955	(60,117)	242,008	101,955			101,955
plus/(Deficit) attributable to municipality		158,601	92.400	404 677						1,000
Share of surplus/ (deficit) of associate		100,001	83,406	101,955	(60,117)	242,008	101,955			101,955
plus/ (Deficit) for the year		158,601	83,406					ŀ	1	

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter Vote Description Budget Year 2017/18 Ref Audited Orlginal Adjusted Monthly YearTD YTD YTD Outcome YearTD actual Budget Budget R thousands actual budget variance variance Forecast Multi-Year expenditure appropriation 3 % Vote 1 - Chief Operations Officer Business Units 7,798 1.500 Vote 2 - Corporate Services Business Units Vote 3 - Finance Business Units 1,825 2.600 4,860 596 Vote 4 - Economic Development & Planning Business Units 4,726 4,860 (134)-3% 4,860 Vote 5 - Community Services and Public Amenities Business Units 25,075 44,431 32,773 10,348 Vote 6 - Community Safety Business Units 35,750 32,773 2,976 9% 32,773 6.186 6.186 Vote 7 - Civil Engineering/ Human Settlements Business Units 6 186 (6,186)-100% 6.188 78.607 64 924 79,599 25,258 59.023 Vote 8 - Electrical Engineering Business Units 79,599 (20,576) -26% 79,599 17,021 54,536 50.017 634 13,667 50,017 Vote 9 - Youth Development Business Linits (36,350) -73% 50 017 786 786 Vote 10 - [NAME OF VOTE 10] 786 (0) 0% 786 Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] _ Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] _ Vote 15 - [NAME OF VOTE 15] l'otal Capital Multi-year expenditure 4.7 130.325 174,177 174,222 36,837 113,952 174,222 (60.270) -35% 174,222 Single Year expenditure appropriation Vote 1 - Chief Operations Officer Business Units 758 400 Vote 2 - Corporate Services Business Units 2,933 2.200 2,380 380 1.140 Vote 3 - Finance Business Units 2,380 (1,240) -52% 2.380 102 26 Vote 4 - Economic Development & Planning Business Units 26 26 26 261 1,400 Vote 5 - Community Services and Public Amenities Business Units 4,356 7,050 6.036 926 4.756 Vote 6 - Community Safety Business Units (1,280) 6.036 -21% 953 6.036 1.596 1,552 160 Vote 7 - Civil Engineering/ Human Settlements Business Units 1.111 1.552 (441) -28% 1,552 105.465 37,181 28,806 Vote 8 - Electrical Engineering Business Units 3 987 16,887 28,806 (11.918) -41% 28,806 19,454 6.840 4.740 280 1.163 Vote 9 - Youth Development Business Units 4,740 (3,577)-75% 4,740 Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] _ _ Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] _ Vote 15 - (NAME OF VOTE 15) Total Capital single-year expenditure 134,281 56,667 43,540 5 733 Total Capital Expenditure 25,083 43,540 (18,457) -42% 43,540 264,606 230,844 217,762 42,570 139,036 217,762 (78,726)-36% Capital Expenditure - Functional Classification 217,762 Governance and administration 13,920 23,540 26,856 2,671 21,333 26,856 Executive and council (5,523)-21% 26,856 10,979 1.500 Finance and administration 2,941 22,040 26,856 2.671 21,333 Internal audit 26,856 (5,523) -21% 26,856 Community and public safety 32.399 55.247 41.533 11,434 41,428 Community and social services 41,533 (105) 0% 41.533 26.924 30.080 24,745 Sport and recreation 9.099 29,295 24,745 4.550 18% 24,745 3.990 20,621 14 424 2,314 11,776 14,424 Public safety (2,648)-18% 14,424 917 1.546 364 21 357 364 Housing (7) -2% 364 569 3,000 2,000 Health 2.000 (2,000)-100% 2,000 Economic and environmental services 181.519 90.241 95,132 27,551 Planning and development 60.859 95,132 (34,273)-36% 95,132 162 1,400 Road transport 181,357 88,841 95.132 27,551 60,859 Environmental protection 95,132 (34,273) -36% 95,132 Trading services 36.768 61,816 54,241 914 15,416 Energy sources 54,241 (38.825) -72% 54,241 36,567 61,036 53,317 914 14,830 Water management 53,317 (38,488)-72% 53,317 Waste water management Waste management 201 780 924 586 Other 924 (338) -37% 924 Total Capital Expenditure - Functional Classification 264,606 230,844 217,762 42.570 139,036 217,762 (78,726)-36% 217,762 Funded by: National Government 78,796 59,934 27,241 8 402 10,661 Provincial Government 27,241 (18,581) -61% 27,241 57 191 191 District Municipality 191 191 Other transfers and grants 15,340 1.591 Transfers recognised - capital 7,636 15,340 (7,704)50% 15,340 78.854 59,934 42,772 9,993 18,488 Public contributions & donations 42,772 (24,284) -57% 5 3,558 42,772 21.381 Borrowing 6 12,186 2.186 Internally generated funds 2,186 (2,186)-100% 2,186 182,195 137,343 172,804 32,577 120,547 Total Capital Funding 172,804 (52,256) -30% 172,804 264,606

230,844

217,762

42,570

139,036

217,762

(78,726)

217,762

42 KZN292 KwaDukuza - Table C5 Monthly Budget Statement - Capital Ex

KZN292 KwaDukuza - Table C5 Monthly Budget Statement - (Vote Description	Res						ar 2017/18		· .	 -
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
Capital expanditure - Municipal Vote		<u> </u>							%	Forecas
Expenditure of multi-year capital appropriation Vote 1 - Chief Operations Officer Business Units	1	7.700								
1.1 - Municipal Manager's Office	1	7,798 7,798	1,500 1,500	-	_	-	-	-		
1.2 - Internal Audit 1.3 - Corporate Communications			,,,,,,	_	l	-		-		
1.4 - IDP								_	i	
1.5 - PMS 1.6 - Pupilo Participation						į		-		
	ŀ				İ			-		
								-		
Vote 2 - Corporate Services Business Units 2.1 - Council General	ŀ		_	_	_	_		-		
2.2 - Human Resources			}			-	"		1	
2.3 - Administration						i	i	-		
2.4 - Information Technology Vote 3 - Finance Business Units		4 000						-		
3.1 - Assessment Rales	1	1,525	2,600	4,860	598	4,728	4,860	(134)	-3%	4,8
3.2 - Budget and Treasury Office 3.3 - Supply Chain Management		1,825	2,600	4,860	596	4,726	4,860	(134)	-3%	4,86
Vote 4 - Economic Development & Planning Business Units			_	-		,	,		-5/0	4,0
4.1 - Museum 4.2 - Economic Development		_	_	-	-	-	-	-		
4.3 - Environmental Management								-		
4.4 - Development Control		i						-		
4.5 - Town Planning 4.6 - Bulding Control			•					-		
Vote 5 - Community Services and Public Amenides Business Units		25,075	44,431	32,773	10,348	35 770	88	-		
5.1 - Beach Amenities 5.2 - Library		=34.4	- 1	22,113	10,345	35,750	32,773	2,976	9%	32,77
5.3 - Cemetery		23,939	- 06 450					-	ļ	-
5.4 - Admin General		20,535	25,150	23,002	9,099	27,637	23,002	4,635	20%	23,00
5.5 - Parks and Gardens 5.6 - Sport and Recreation	1 1	-	-	-			-	- 1	İ	_
5.7 - Dolphin Park		1,136	16,971	9,771	1,249	8,113	9,771	(1,658)	-17%	9,77
5.8 - Community Halls 5.9 - Street Sweeping			-	-				-		-
5.10 - Refuse Removal		1	-	-		ľ				-
5.11 - Child Care Facilities			2,310	<u> </u>				-		-
Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration		-	6,188	6,186	-		6,186	(6,186)	-100%	-
6.2 - Security Services	1 1		-	-		İ	",	- (0,100)	-100%	5,18
6.3 - Law Enforcement 6.4 - Fire and Emergency			-	-				-		-
6.5 - Disaster Management			-	-				-		-
6.6 - Marine Safety		- 1		-				-	1	-
6.7 - Vehicle Testing 6.8 - Vehicle Licensing			6,186	6,186			6,186	- (6,186)	-100%	0.40
Vote 7 - Civil Engineering/ Human Settlements Business Units		78,607	*****	-				(0,100)	-100%	6,186
7.1 - Human Settlements 7.2 - Civil Admin		70,007	64,924	79,599	25,258	59,023	79,599	(20,576)	-26%	79,599
7.3 - Civil Admin				-						-
7.4 - Road and Stormwater	1	9,732 63,715	13,000 40,224	13,650 65,949	205	12,392	13,650	(1,258)	-9%	13,650
7.5 - Staff Housing 7.6 - MIG Sport & Recreation				00,545	25,053	46,631	65,949	(19,318)	-29%	65,949
7.7 - MIG Community Halls		5,160	- 11700	-			}	-	1	_
Vote 8 - Electrical Engineering Business Units	1	17,021	11,700 54,536	50,017	634	13,667	50,017	(20.050)		_
8.1 - Street Lights 8.2 - Vehicles Distribution	!	3,545	5,770	7,105		1,899	7,105	(36,350)	-73% -73%	50,017 7,105
8.3 - Mechanical Workshop] [-	-			- [- '		
8.4 - Electrical Admin 8.5 - Urban South	1		-	20,091	523	4,642	20,091	(15,449)	-77%	_
8.6 - Rural North		327 2,048	600	2,900		2,708	2,900	(192)	7%	2,900
8.7 · SAPPI		2,227	2,296 17,200	2,476 14,430	111	1,590 2,273	2,476	(886)	-36%	2,476
8.8 - Urban North 8.9 - Rural South	1 1		800	-		2,213	14,430	(12,157)	-84%	14,430
8.10 - Salary Distribution		998	3,180	3,015	}	556	3,015	(2,459)	-82%	3,015
8.11 - Electrification projects Vote 9 - Youth Development Susiness Units		7,876	24,690	-				-		-
9.1 - Youth Development		-	-	786	-	786	786	(0)	0%	20,091 786
tal multi-year capital expenditure		130,325	174,177	786 174,222	36,837	786 113,952	786 174,222	(0) (60,270)	0% -35%	786
pital expenditure - Municipel Yote penditue of single-year capital appropriation	1							(00,270)	-33%	174,222
Vote 1 - Chief Operations Officer Business Units	1'1	758	400	_	_			-		
1.1 - Municipal Manager's Office 1.2 - Internet Audit		661		-	-	-	-	-		-
1.3 - Corporate Communications	1			- 1				-		_
1.4 - IDP, 1.5 - PMS								-		-
1.6 - Puplic Participation		97	400	-				-		-
Vote 2 - Corporate Services Business Units		2,933	2,200	2,380	380	1,140		-	5011	-
2.1 - Council General 2.2 - Human Resources		1,870	.===]		-	1,140	2,380	(1,240)	-52%	2,380
2.3 - Administration] [18	1,000	1,100		,,,		-		-
2.4 - Information Technology Vote 3 - Finance Business Units		1,046	1,200	1,100	93 297	448 693	1,100	(652) (587)	-59% -46%	1,100
3.1 - Assessment Rales		102	-	26	-	26	26	(587)		1,280 26
3.2 - Budgel and Treasury Office		- 97		26		20		-		-
3.3 - Supply Chain Management Vote 4 - Economic Development & Planning Business Units		5		-		26	26	-	1	26
4.1 - Museum		261	1,400	-	-	-	-			-
4.2 - Economic Development		99	650	_				-		-
4.3 - Environmental Management 4.4 - Development Control				-				-	ĺ	-
4.5 - Town Planning		162	750	-			-	-	}	-
4.6 - Bulding Control	1 1	, 74	750	-	1	-		-		_

5.1 - Beach Amenities 5.2 - Library 5.3 - Cemelery 5.4 - Admin General 5.5 - Parks and Gardens 5.6 - Sport and Recreation 5.7 - Dolphin Park 5.8 - Community Halls 5.9 - Street Sweeping 5.10 - Refuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration 6.2 - Security Services	58 3,458 482 200 156 953 90 56	7,050 150 450 1,320 3,650 700 780 1,598	6,038 - 418 - 1,267 2,936 - 491 - 924	926 199 727	4,756 345 511 2,823 491 586	6,036 418 1,267 2,936	(1,280) - (72) - (757) (113) - -	-21% -17% -80% -4%	6,038 - - 418 - 1,267 2,936 - 491
5.3 - Cemetery 5.4 - Admin General 5.5 - Parks and Gardens 5.5 - Sport and Recreation 5.7 - Dolphin Park 5.8 - Community Halls 5.9 - Street Sweeping 5.10 - Refuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 0.1 - Law Enforcement Administration	3,458 482 200 156 953 90 56	450 1,320 3,650 700 780	418 - 1,267 2,936 - 491 - 924		511 2,823 491	1,267 2,936	(72) (757) (113) -	-80%	418 - 1,267 2,936
5.4 - Admin General 5.5 - Parks and Gardens 5.6 - Sport and Recreation 5.7 - Delphin Park 5.8 - Community Hails 5.9 - Street Sweeping 5.10 - Refuse Removal 6.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	3,458 482 200 156 953 90 56	1,320 3,650 700 780	1,267 2,936 - 491 - 924		511 2,823 491	1,267 2,936	(72) - (757) (113) -	-80%	418 - 1,267 2,936
5.5 - Parks and Gardens 5.6 - Sport and Recreation 5.7 - Dolphin Park 5.8 - Community Halls 5.9 - Street Sweeping 5.10 - Retisse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	3,458 482 200 156 953 90 56	3,650 700 780	1,267 2,936 - 491 - 924		511 2,823 491	1,267 2,936	(757) (113) -	-80%	1,267 2,936
5.6 - Sport and Recreation 5.7 - Dolphin Park 5.8 - Community Halls 5.9 - Street Sweeping 5.10 - Refuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	3,458 482 200 156 953 90 56	3,650 700 780	2,936 491 - 924		2,823 491	2,936	(757) (113) -		1,267 2,936
5.7 - Dolphin Park 5.8 - Community Hails 5.9 - Street Sweeping 5.10 - Refuse Removal 6.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	482 200 156 953 90 56	3,650 700 780	2,936 491 - 924		2,823 491	2,936	(113)		2,936
5.8 - Community Halls 5.9 - Street Sweeping 5.10 - Réfuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	200 156 953 90 56	780	491 924	,2,	491		`-`	-4%	
5.9 - Street Sweeping 5.10 - Refuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	200 156 953 90 56	780	924		ĺ	491	-		
5.10 - Refuse Removal 5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	953 953 90 56	780	924		ĺ	493	-		
5.11 - Child Care Facilities Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	953 953 90 56				500			'	491
Vote 6 - Community Safety Business Units 6.1 - Law Enforcement Administration	953 90 56	1,596		ĺ		924	-		-
6.1 - Law Enforcement Administration	90 56	1,596	4		300	924	(338)	-37%	924
6.1 - Law Enforcement Administration	90 56	",""		160	1,111	4 ***			1
1 62 Saruniu Gandona	56		1,002	100	6111	1,552	(441)	-28%	1,552
			<u> </u>				-		-
6.3 - Lew Enforcement		646	641		200				-
6.4 - Fire and Emergency	154	400	364	ا بہ	389	641	(252)	-39%	641
6.5 - Disaster Management	'**	50	48	21	357	364	(7)	-2%	364
6.6 - Marine Safety	241	450	450	أمب	48	49	-		48
6.7 - Vehicle Testing	16	50		140	317	450	(133)	-29%	450
6.8 - Vehicle Licensing	, "	30	50	!		50	(50)	-100%	50
Vote 7 - Civil Engineering/ Human Settlements Business Units	105,465	37,181					-		
7.1 - Human Settlements	569	3,000	28,806	3,987	16,887	28,806	(11,918)	-41%	28,806
7.2 - Civil Admin	99	3,000	2,000	i	ľ	2,000	(2,000)	-100%	2,000
7.3 - Civil Buildings	2,144	0.500		I		-	- 1		
7.4 - Road and Stormwater	81,555	3,500	4,500	1,489	3,048	4,500	(1,452)	-32%	4,500
7.5 - Staff Housing	01,000	21,444	22,306	2,498	13,839	22,306	(8,467)	-38%	22,306
7.6 - MIG Sport & Recreation	45.700		-				- 1		
7.7 - MIG Community Halts	15,786	6,037	- 1		-	- 1	-		_
Vote 8 - Electrical Engineering Business Units	5,312	3,200	-		-	-	-		_
8.1 - Street Lights	19,454	6,840	4,740	280	1,163	4,740	(3,577)	-75%	4,740
8.2 - Vehicles Distribution	828		-	-			``- 1		7,1.70
8.3 - Mechanical Workshop	ĺ ĺ		-	- 1			_		
8.4 - Electrical Admin	278	340	1,440	-	-	1,440	(1,440)	-100%	1,440
8.5 - Urban South	4,011	630	1,636	-	235	1,636	(1,401)	-86%	1,636
8.6 - Rural North	3,073	2,960	200	111	279	200	79	39%	200
8.7 - SAPPI	2,484	800	874	170	302	874	(572)	-65%	874
8.8 - Urban North	2,849	800	590	- 1	347	590	(243)	-41%	590
8.9 - Rural South	_		-	- 1	. [(=.0)	717	- 550
8.10 - Safary Distribution	647	1	-	Į.			_	i	7
8.11 - Electrification projects	-	- 1	-	[i		-		-]
Vote 9 - Youth Development Business Units	5,285	1,310	- 1	l		i	_ [ľ	- !
9.1 - Youth Development Business Onits	-	-	-	- 1	-	_	_ [-
				_		-	_	1	-
Total single-year capital expenditure	134,281	56,667	43,540	5,733	25,083	43,540	(18,457)	(0)	43,540
Total Capital Expenditure	264,606	230,844	217,762	42,570	139,036	217,762	(78,725)	(0)	217,762

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KZN292 KwaDukuza - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter 2016/17 Budget Year 2017/18 Description Audited Origina! Adjusted **Full Year** YearTD actual Outcome Budget Budget R thousands Forecast ASSETS Current assets Cash 270,209 56,410 190,827 391,383 190.827 Call investment deposits 121,461 263,886 141,461 120.073 141,461 Consumer debtors 89,240 69,883 119,316 31,130 119,316 Other debtors 95,450 74,410 102.872 98,635 102,872 Current portion of long-term receivables 5 5 353 Inventory 6,450 5.883 6,450 7,042 6,450 Total current assets 582,815 470,477 560,931 648,616 560,931 Non current assets Long-term receivables 769 975 715 715 Investments Investment property 153,735 89,470 153,735 153,735 153,735 Investments in Associate Property, plant and equipment 1,872,905 2,106,573 2,010,388 1,954,060 2,010,388 Agricultural Biological assets Intangible assets 7.704 8,281 5.485 5,049 5,485 Other non-current assets Total non current assets 2,035,114 2,205,299 2,170,323 2,112,844 2,170,323 TOTAL ASSETS 2,617,929 2,675,775 2,731,253 2,761,460 2,731,253 LIABILITIES Current liabilities Bank overdraft Borrowing 8,689 9.113 10,106 10.106 Consumer deposits 31,393 33,437 33,893 32,205 33,893 Trade and other payables 251.072 230,472 221,657 261,526 Provisions 261,526 1,429 17,599 5,347 38,692 5,347 Total current liabilities 292,582 290,621 310,872 292,554 310,872 Non current liabilities Borrowing 230,258 230,807 220.312 230,262 220,312 **Provisions** 114,497 140,019 136,702 21,638 136,702 Total non current liabilities 344,755 370,826 357,015 251,899 357,015 TOTAL LIABILITIES 637,337 661,447 667,887 544,454 667,887 NET ASSETS 2 1,980,591 2,014,329 2,063,366 2,217,007 2,063,366 COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit) 1,962,050 1,995,788 2,044,825 2,198,465 2,044,825

18,541

1,980,591

2

18,541

2,014,329

18,541

2,063,366

18,541

2,217,007

18,541

2,063,366

Reserves

TOTAL COMMUNITY WEALTH/EQUITY

Ref thousands CASH FLOW FROM OPERATING ACTIVITIES Receipts Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES	Rof Architod				Birdget Year 2017/18	17/18			
THES		Original	Adjusted	Monthly	ממאפר ו כפו ער	YearTD	ΔLA	Q.E.	Eull Vans
CASH FLOW FROM OPERATING ACTIVITIES Receipts Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES	Outcome 1	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
Property rates Service charges Other revenue Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES								<u>*</u>	
Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROW(USED) OPERATING ACTIVITIES				•	_				
Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES	357 545	381 076	367 101	70 704	000 000	-00			
Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES	074 707		101,100	167'00	380,233	367,101	23,132	<u>%</u>	367,101
Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES	6/4/0/	_	691,229	72,314	701,888	691,229	10,658	7%	691,229
Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES	103,196	22,990	42,573	1,947	81,259	42.573	38,686	91%	40 573
Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES	128,086	148,452	146,829	5.063	143 761	146.820	0000	3 8	670,24
Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES	83,894		79.840	4 012	15.57	70.040	(000'c)	0/7-	140,829
Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FI OWS FROM INVESTING ACTIVITIES	32.512		27.043	21.0(1)	40,374	19,040	(3,20b)	4 8	79,840
Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES CASH FI OWS FROM INVESTING ACTIVITIES			210,12	7/0'c	38,772	27,013	12,759	47%	27,013
Suppliers and employees Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES							ı		
Finance charges Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES CASH FI OWS FROM INVESTING ACTIVITIES	(4 404 905)								
Transfers and Grants NET CASH FROM(USED) OPERATING ACTIVITIES CASH EI OWS EROM INVESTING ACTIVITIES	(1,104,303)	= `	(1,247,479)	(112,307)	(1,152,117)	(1,247,479)	(95,362)	%8	(1,247,479)
NET CASH FROM(USED) OPERATING ACTIVITIES CASH FI OWS FROM INVESTING ACTIVITIES	(24,515)	2)	(26,352)	(10,527)	(23,103)	(26,352)	(3,249)	12%	(26.352)
CASH FLOWS FROM INVESTING ACTIVITIES	1		(750)	-	(19)	(052)	(731)	%/6	(750)
CASH FLOWS FROM INVESTIGE ACTIVITIES	203,831	196,436	80,004	4,364	258,247	80.004	(178.243)	.273%	80.004
Donalist				_					tonion
- Vecelors	_					_			,
Proceeds on disposal of PPE	006		1		141		7		
Decrease (Increase) in non-current debtors		1	83.500	18	Ē	1 00	141	#UIVIO	1
Decrease (increase) other non-current receivables		73	00000		i i	22,500	(83,500)	-100%	83,500
Decrease (increase) in non-current investments	474.046	5	5 6	r	69/	\$	715	1324%	Z,
Payments	016,171	1	(20,000)	(2,123)	8,561	(20,000)	28,561	-143%	(20,000)
Capital assets	2000	Mark and the same	The second secon	And the state of t		7		_	
NET CASH FROM///ISED) INVESTING ACTUATICS	(800'007)	(230,844)	(21/,762)	(42,601)	(139,036)	(217,762)	(78,726)	36%	(217,762)
THE CAST I NOT (USED) INVESTING ACTIVITIES	(83,054)	(230,790)	(154,208)	(44,724)	(129,565)	(154,208)	(24,643)	16%	(154.208)
CASH FLOWS FROM FINANCING ACTIVITIES									(2)
Receipts									
Short term loans				***************************************		The same of the sa		-	***************************************
Borrowing long term/refinancing		10.000	ſ	1	ı	1	1		.1
Increase (decrease) in consumer denosits	1 226	000.0	1 6	1 }	ı	1	1		1
Payments	1,220	nnc'7		224	1,176	2,500	(1,324)	-53%	2,500
Repayment of borrowing	(14 736)	(40.040)	200.00					_	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(60,44)	(6,6,0)	(0,200)	(3,3/9)	(8,684)	(8,528)	120	-5%	(8,528)
	(13,509)	2,187	(6,028)	(3,155)	(7,508)	(6,028)	1,480	-25%	(6,028)
NET INCREASE/ (DECREASE) IN CASH HELD	107,268	(32,167)	(80,232)	(43.515)	121 174	(80 22)			000
Cash/cash equivalents at beginning:	162,941	352.464	970 209		270.000	202,000			(50,252)
Cash/cash equivalents at month/year end:	270.209	220.005	190 027		502,012	802'072			270,209
		207/272	120,00		351,383 [188,877			189,977

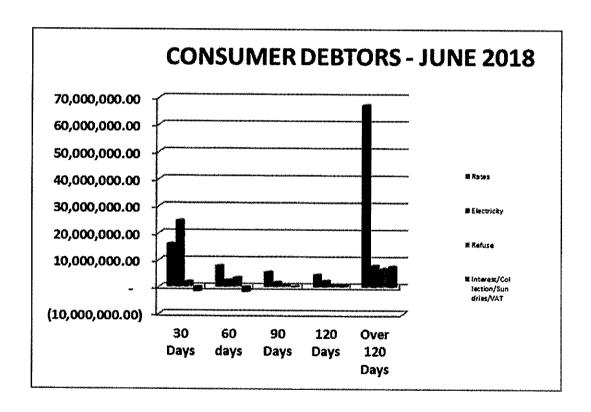


2.1 DEBTOR'S ANALYSIS

Consumer Debtors

Consumer debtors amount to R 157 751 471 at the end of June 2018. This indicates an increase of R18, 9m from June 2017 in which the debt was R138 877 395, highlighting an approximately 14% increase from previous financial year. The increase is a result of an increase in the debtor's base as well as an increase in the supplementary roll adjustments.

The majority of the debt under this category is over 120 days. Although the municipality has implemented numerous credit control measures to accelerate collections, especially in this "old debt" category, there has been an overall increase of R3,9m when compared to 2015/16 year end consumer debt and a R7,4m from 2016/17 year end debt. The aging of Consumer debt is graphically reflected below:

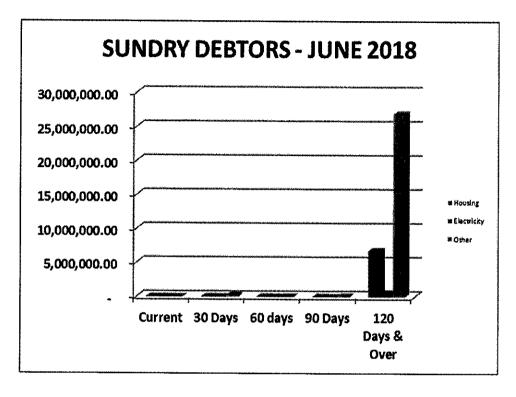


The tables below indicate the consumer debt for the two financial years.

2017 /18 JUNE

Consumer Debtors Rates & Service Debtors							
	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	100,840,345	15,931,455.00	7,823,845.82	5,442,326.67	4,524,151.52	67,118,566.00
Electricity	11886	38,939,413	24,549,692.00	2,479,971.99	1,738,568.87	2,215,190.70	7,955,989.00
Refuse	29285	13,219,529	1,931,519.00	3,426,179.51	590,248.78	497,625.45	6,773,956.02
Interest/Collection/Sundries/VAT		4,752,184	(1,718,472.00)	(1,865,006.00)	137,164.94	590,616.08	7,607,881.38
		157,751,470.73	40,694,194.00	11,864,991.32	7,908,309.26	7,827,583.75	89,456,392.40
		157,751,470.73	40,694,194.00	11,864,991.32	7,908,309.26	7,827,583.75	89,456,392.40
		100%	26%	8%	5%	5%	57%
2016/17 June							
Consumer Debtors Rates & Service Debtors							
	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	89,115,863	14,789,745.68	6,948,637.42	5,070,617.81	4,543,341.65	57,763,520.25
Electricity	11886	36,264,288	15,730,448.00	3,064,534.71	1,616,501.66	1,125,608.96	14,727,194.90
Refuse	29285	10,052,700	1,564,298.99	663,997.93	480,755.69	388,617.24	6,955,030.27
Interest/Collection/Sundries/VAT		2,082,882.58	(3,038,715.78)	(488,482.33)	(332,050.90)	(252,179.11)	6,194,310.70
		137,515,733.74	29,045,776.89	10,188,687.73	6,835,824.26	5,805,388.74	85,640,056.12
		137,515,733.74	29,045,776.89	10,188,687.73	6,835,824.26	5,805,388.74	85,640,056.12
	:	100%	21%	7%	5%	4%	62%

Sundry Debtors



Sundry Debtors amounts to R 34 198 131 with the majority in the 120 days and over category. In comparison to sundry debt balance as at June 2016, we note that the debt has shown a R15, 2m increase in two years. The increase is as a result of the following:-

- Housing Accreditation Bridge Funding: claims to the value of R11,3m have been put through, awaiting receipt from Department of Human Settlements.
- R 2m for the Ethafeni Housing Project and R 1m for the KwaDukuza Clinic— the revenue section has finalised an item to recommend write-off of this outstanding debt, however they are awaiting documents from the clinic to finalise the process.

***************************************	June 2018							
			Total debt	Current	30 Days	60 days	90 Days	120 Days & Over
		*	outstanding		-			
Housing	-	:	6,853,584.47	-	50,368.83	41,253.76	46,958.31	6,715,003.57
Electricity			455,882.38	-	(198.60)	4,821.74	4,394.36	446,864.88
Other			26,888,664.28	-	5,895,119.56	57,368.74	50,676.80	20,885,499.18
	:	:	34,198,131	-	5,945,290	103,444	102,029	28,047,368



2.2 CREDITORS ANALYSIS

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KZN292 KwaDukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT				Bu	dget Year 2017	/18		_	
R thousands	Code	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	48,590								48,590
Bulk Water	0200	-								_
PAYE deductions	0300	357								357
VAT (output less input)	0400	-								-
Pensions / Refrement deductions	0500	2,950								2,950
Loan repayments	0600	3,379								3,379
Trade Creditors	0700	9,841								9,841
Audilor General	0800	25			;					25
Other	0900	134,839	303	1,446	1,746					138,334
Total By Customer Type	1000	199,981	303	1,446	1,746	_	_	-	_	203,476

The above table represents the creditor's age analysis as at 30th June 2018. Whilst the majority of creditors are within the 30 day category, certain small amounts do fall above this category.

In some instances, the available budgets on certain votes were insufficient in making payments hence the delay in payments were beyond the control of the creditors section.



2.3 INVESTMENT PORTFOLIO ANALYSIS

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The table below provides an analysis of the investments held by Kwadukuza Municipality.

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

			Type of Investment	Expiry date of	Accrued	Yield for the	Market value	Change in	Market value
Investments by maturity Name of institution & investment ID	Ref	Period of Investment		investment	interest for the month	month 1 (%)	at beginning of the month	market value	at end of the month
R thousands	<u> </u>	Yrs/Months						L	
<u>Municipality</u>									
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		_
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	(0)		(0)
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	_		_
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	_		_
ABSA BANK		6 MTH	FIXED	180 DAYS	-	7.6%	_		_
ABSA BANK		12 MTH	FIXED	365 DAYS		5.7%	_		_
ABSA BANK		12 MTH	FIXED	365 DAYS	_	5.6%	14,327		14,327
ABSA Bank		1 MNT	32 Day Account	32 DAYS		5.8%	-		
ABSA Bank		DAILY	LIQUIDITY PLUS	Daily	752	6.4%	134,519	(59,000)	76,270
ABSA Bank	:	DAILY	MONEY MKT	Daily	13	3.4%	2,634		2,647
ABSA Bank		DAILY	MONEY MKT	Daily	55	6.5%	11,087		11,142
First National Bank (money market)]	DAILY	MONEY MARKET	CALL	-	3.4%			,
INVEST ELECTRICITY RESERVE		Dally	MONEY MRKT	Daily	2	3,4%	586		589
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT	Daily	1	3.4%	292		294
FNB	'	Daily	MONEY MRKT	Daily	65	3.4%	15,528		15,593
INVESTMENT HOA		Daily	MONEY MRKT	Daily	=	3.4%	.5,020		10,000
INVEST GROUTVILLE PRIORITY ONE	,	Daily	MONEY MRKT	Daily		3.4%			
INVEST STEVE BIKO		Daily	MONEY MRKT	Daily	-	3.4%	_		
INVEST SHAYAMOYA		Daily	MONEY MRKT	Daily		3,4%			· -
INVEST DUBE VILLAGE	ŀ	Daily	MONEY MRKT	Daily		3.4%			
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS	Daily	17	5.5%	3,506		2 202
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	240		3,523
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS	Daily	3	5.5%			241
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	694		697
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	209	,	210
FNB		12 MTH	FIXED	365 DAYS	4 000	5.9%	770		774
FNB (SAAMBOU)		12 MTH	FIXED	365 DAYS	1,629	5.2%	19,510		21,139
INVESTEC		6 MTH	FIXED	1		5.6%	_		-
INVESTEC		12 MTH	FIXED	180 DAYS		5.6%	-		-
INVESTEC		6 MTH	FIXED	365 DAYS		5.7%	-		_
INVESTEC				180 DAYS	-	6.5%	-		_
INVESTEC		4 MNTH	FIXED	120 DAYS	-	6.9%	-		-
INVESTEC		6 MONTHS	FIXED	180 DAYS	-		25,364		25,364
Contraction of the Contraction o		5 MONTHS	FIXED	180 DAYS		7.7%			
NBS (NEOBANK) NBS (NEOBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS		4.6%	108		108
		1 MTH	COLLATERAL SECURITY	32 DAYS		4.6%	189		189
Nedbank		1mit	32 Day Account	32 Days		5.6%			
Nedbank		6 MTH	FIXED	180 DAYS	-	5.4%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	44	5.4%	8,010		8,054
NEOBANK		12 MTH	FIXED	365 DAY\$	-	5.7%	-	-	-
NEDBANK		12 MTH	FIXED	365 DAYS		5.5%	16,287	Mesonosesonos sursessos	16,287
Standard Bank		3 MTH	FIXED	90 Days		7.1%	-		-
Standard Bank		3 MTH	FÍXED	90 Days		7.0%			
Standard Bank		6 MTH	FIXED	180 DAYS	-	5.5%	-		-
Standard Bank		12 MTH	FIXED	365 DAYS	-	8.7%	12,035		12,035
ABSA		12 MTH	FIXED	365 DAYS	26	5.5%	5,416		5,443
ABŜA		MONTHLY	LIQUIDITY PLUS	Daily	665	5.5%	134,946		135,612
ABSA	. [MONTHLY	LIQUIDITY PLUS	Daily	11	5.5%	2,220		2,231
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS	Daily	26	5.5%	5,222		5,248
NEDBANK BBM		12 MONTHS	FIXED	365 Days	-	8.1%	17,000	-	17,000
NEDBANK BBM 2		11 MONTHS	FIXED	335 DAYS	_	8.0%	_	423	423
ABSA (DEVELOPERS CONTRI)		MONTHLY	LIQUIDITY PLUS	Daily	60	6.3%	12,077		12,136
Municipality sub-total			***************************************		3,375	0	442,778	(58,577)	387,576
Entities sub-total	ŀ							(2010.1)	
TOTAL INVESTMENTS AND INTEREST	_		***************************************					-	
OWE HAT O WHEN IN TEKES!	2		<u></u>		3,375		442,778	(58,577)	387,576

- 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 30 June 2017, the municipality had R 282, 038m Investment portfolio. The fourth-quarter report reflects Investments of R387, 576m. With the capital expenditure being lower than projected, the Investments held are higher than initially anticipated.
- All balances that fall into the categories listed below:-
 - ✓ 32 days,
 - ✓ Liquidity,
 - ✓ Money Markets,
 - \checkmark 3 months, and
 - ✓ Collateral Security,

have been considered as Cash and not Investments in C6 (Financial Position) of the C Schedule, hence only R120m has actually been considered as Investments.



2.4ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

		2016/17				Budget Year 2	2017/18			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:	1,2								%	
ALOLIF 16.	1,2									
Operating Transfers and Grants										
National Government:		119,655	137,534	135,911	-	135,911	135,911	_		135,911
Local Government Equitable Share		116,642	131,541	131,541	-	131,541	131,541	-		131,541
Finance Management Grant		1,725	1,800	1,800	_	1,800	1,800			1,800
MIG Funded PMU Costs		-	2,628	1,005	_	1,005	1,005			1,005
EPWP Incentive		1,288	1,565	1,565	_	1,565	1,565			1,565
Provincial Government:		7,628	10,918	10,918	4,058	7,850	10,918	(3,068)	-28.1%	10,918
Provincialisation of Libraries		2,929	3,045	3,045		3,045	3,045	_		3,045
Museum Subsidies		175	183	183		183	183			183
Community Library Services Grant		537	564	564		564	564	-		564
Housing Accreditation	4	3,987	7,126	7,126	4,058	4,058	7,126	(3,068)	-43.1%	7,126
District Municipality:		-	_	_	-	_	-	-		-
[insert description]								_		***************************************
Other grant providers:		_	-	_	-	-	-	_		-
[insert description]								_		
Total Operating Transfers and Grants	5	127,283	148,452	146,829	4,058	143,761	146,829	(3,068)	-2.1%	146,829
Capital Transfers and Grants							:			
National Government:		87,020	59,934	79,648	_	79,648	79,648	•		79,648
Municipal Infrastructure Grant (MIG)		61,330	49,934	61,557	_	61,557	61,557	1		61,557
Intergrated National Electrification Programme		10,000	10,000	18,091		18,091	18,091			18,091
NDPG		15,690					·	_ ,		
Provincial Government:		-	-	191	-	191	191	-		191
Beach Rehabilitation				191		191	191	-		191
District Municipality:		-	-	-	-	-	-	-		-
[insert description]							***************************************	-		
Other grant providers:		-	-	_	_	5,017	5,017	_		_
Ballito Junction Contribution					***************************************	5,017	5,017	-		
Total Capital Transfers and Grants	5	87,020	59,934	79,840	-	84,857	84,857	-		79,840
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	214,303	208,386	226,669	4,058	228,618	231,685	(3,068)	-1.3%	226,669

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

		2016/17			•	Budget Year 2	D17/18			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands				_			•		%	
<u>expenditure</u>										
Operating expenditure of Transfers and Grants										
National Government:		119,655	137,534	135,911	795	135,358	135,911	(553)	-0.4%	135,91
Local Government Equitable Share		116,642	131,541	131,541		131,541	131,541	-		131,54
Finance Management Grant		1,725	1,800	1,800	569	1,800	1,800	-		1,80
MIG Funded PMU Costs			2,628	1,005	226	452	1,005	(553)	-55.1%	1,00
EPWP incentive		1,288	1,565	1,565		1,565	1,565	-		1,56
Provincial Government:		8,313	10,918	10,918	335	7,115	11,006	(3,891)	-35.4%	10,91
Provincialisation of Libraries		2,929	3,045	3,045		3,045	3,045	_		3,04
Museum Subsidies		361	183	183		183	183	_		18
Community Library Services Grant		367	564	564	70	584	564	20	3.5%	56
Housing Accreditation		4,656	7,126	7,126	251	3,215	7,126	(3,911)	-54.9%	7,12
Department of Sport & Recreation	:		_	-	14	1 1	88	-		,
District Municipality:		118	-	-	=	_	-	-		
Entembeni/Charlotdale Precent		118						-	-	
Other grant providers:		-	-		_	_		_		
Total operating expenditure of Transfers and Grants:		128,086	148,452	146,829	1,129	142,473	146,917	(4,444)	-3.0%	146,82
Capital expenditure of Transfers and Grants										
National Government:		78,929	59,934	79,648	9,207	64,277	79,648	(15,371)	-19.3%	79,64
Municipal Infrastructure Grant (MIG)		61,330	49,934	61,557	8,945		61,557	553	0.9%	61,55
Intergrated National Electrification Programme		1,909	10,000	18,091	262	2,167	18,091	(15,925)	-88.0%	18,09
NDPG		15,690	·	,			,	,,		,
Provincial Government:		57	-	_		_	_			
Housing Accreditation		57						_		
District Municipality:		645	_	191		191	191	-		19
Beach Rehabilitation		645		191		191	191			19
Other grant providers:				141	1,549	8,018	8,018			16
Public Contributions					1,549		8,018			
otal capital expenditure of Transfers and Grants		79,630	59,934	79,840	10,756	72,487	87,858	(15,371)	-17.5%	79,84
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		207,717	208,386	226,669	11,886	214,960	234,775	(19,815)	-8.4%	226,66

Table SC6 reflects that the municipality anticipated recognising R 226,669 mil as income during the 2017/18 financial year. At year end the municipality had received R 223,600 mil DORA grant allocations. Of the R7, 126m Housing Accreditation, only R 4, 058m was received. The Housing Accreditation Grant is dependent on the expenditure on Housing Projects. A 4% allocation is received when the Municipality expends on Housing Projects.

Public Contribution (Ballito Junction) of R 5,017 has been received this financial year and has been included in the transfers and grants receipts schedule SC6 above. The Municipality currently has R25, 711m of Public Contributions for this financial year.

Table SC 7(1) indicates the grant expenditure as at year end. R62m MIG has been spent at year end. The INEP grant includes a R10m current year and R8, 091m roll-over allocation. The Municipality has spent only R2, 1m of the R18,091m allocation. R8, 018m of Public Contribution has been spent for this financial year.

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Cumman of Employee as 4 A		2016/17			-	Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands				5	words		panaget	Variance	%	FOICLASE
	1	Α	8	С			***************************************			D
Councillors (Political Office Bearers plus Other)				,						
Basic Salaries and Wages		11,701	16,304	16,304	1,081	12,957	16,304	(3,346)	-21%	16,304
Pension and UIF Contributions		1,459	-	-	145	1,737	_	1,737	#DIV/0!	_
Medical Aid Contributions		46	-	-	_	_	_	_		_
Motor Vehicle Allowance		4,326	5,402	5,402	391	4,687	5,402	(715)	-13%	5,402
Celiphone Allowance		1,294	1,374	1,374	192	2,304	1,374	930	68%	1,374
Housing Allowances			_	_	7	84	· <u>-</u>	84	#DIV/0!	_
Other benefits and allowances		84	66	66	4	43	66	(23)	-35%	66
Sub Total - Councillors		18,910	23,146	23,146	1,819	21,812	23,146	(1,334)	·	23,146
% increase	4		22.4%	22.4%	·			''''		22.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages	"	8,686	10,007	10,007	775	0.004	40.00-	1700	70.	40.000
Pension and UiF Contributions		1,114	1,518	1,518	775	9,304	10,007	(703)	-7%	10,007
Medical Aid Contributions		1,114	1,310		106	1,271	1,518	(247)	-16%	1,518
Overtime			-	-		-	-	-	į	-
Performance Bonus		596	937	937	747	747	-	- (000)	0404	
Motor Vehicle Allowance			- 1		717	717	937	(220)	-24%	937
Celiphone Allowance		1,223 108	1,148	1,148	123	1,482	1,148	334	29%	1,148
Housing Allowances		108	132	132	10	120	132	(12)	-9%	132
Ofter benefits and allowances		00	-	-	-	-	-			-
Payments in lieu of leave		99	259	259	10	114	259	(145)	-56%	259
Long service awards			277	277		-	277	(277)	-100%	277
Post-retirement benefit obligations							-	_		
· ·	2	44.000	44.055	41.057			-	<u>-</u>		
Sub Total - Senior Managers of Municipality % increase		11,826	14,277 20.7%	14,277 20.7%	1,741	13,008	14,277	(1,270)	-9%	14,277 20.7%
% III CI Case	4		24.77	20.775						20.176
Other Municipal Staff]				
Basic Salaries and Wages		166,173	199,725	192,840	14,097	182,628	192,840	(10,212)	-5%	192,840
Pension and UIF Contributions		31,425	41,658	37,020	2,924	35,656	37,020	(1,364)	-4%	37,020
Medical Aid Contributions		18,811	22,867	21,155	1,448	19,438	21,155	(1,718)	-8%	21,155
Overtime		48,065	28,513	36,894	2,466	41,732	36,894	4,838	13%	36,894
Performance Bonus		-	-	-	-	-	-	-		_
Motor Vehicle Allowance		11,687	16,391	13,773	1,005	11,987	13,773	(1,786)	-13%	13,773
Celiphone Allowance		918	1,334	1,099	75	938	1,099	(162)	-15%	1,099
Housing Allowances		774	905	933	64	806	933	(127)	-14%	933
Other benefits and allowances		11,092	24,262	21,290	2,421	21,041	21,290	(249)	-1%	21,290
Payments in lieu of leave		19,694	9,388	5,546	883	8,636	5,546	3,091	56%	5,546
Long service awards				_			_	_		
Post-refrement benefit obligations	2			-			_	-		
Sub Total - Other Municipal Staff		308,638	345,044	330,550	25,384	322,861	330,550	(7,688)	-2%	330,550
% increase	4		11.8%	7.1%			·			7.1%
Total Parent Municipality		339,374	382,467	367,973	28,944	357,681	367,973	(10,292)	-3%	767 079
Unpaid salary, allowances & benefits in arrears:		277,017	49.70/	8 49/	20,344	331,001	201,219	(10,232)	*370	367,973
TOTAL SALARY, ALLOWANCES & BENEFITS	-	339,374	382,467	367,973	28,944	357,681	367,973	(10,292)	-3%	367,973
% increase	4	444444	12.7%	8.4%	20,344	201,001	991,319	(10,232)	-376	8.4%
TOTAL MANAGERS AND STAFF		320,464	359,321	344,827	27,125	335,869	344,827	(8,958)	-3%	344,827



2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KZN292 KwaDukuza - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

NZN4	SZ KWADOKOZA - Supporting Table	301 mater	ial variance explanations - Q4 Fourth Quarter
Ref	Description	Variance	Reasons for material deviations
	R thousands	TENENCE	(APPRATED INSTITUTE MATERIALIA
1	Revenue By Source		
	Service charges - electricity revenue		The Service charges - electricity revenue relection underperformance of R38, 6 mas at the end of the fourth quarter, this variance is as a result of June Billing which at the time of reporting was not
			captured on the financial system. The billing is done on the 7th of every month while the section 71 report is based on the figures as at the end of the month as a result the billing is delayed by a month.
			However on an average billing, he Service charges - electricity revenue seems to be performing well.
	Service charges - refuse revenue	7.616	Service charges - refuse revenue shows a positive variance of R7, 6m as at 30 June 2018. The positive variance is due to the increase in refuse collection from the different places within the municipality
	string and good reason revolution		and fierefore billings have increased. Should file tends continues hat will be the benefit for the municipal revenue.
	Interest earned - external investments		The interest earned-external investment refects a positive variance of R1, 7 mas at the end of the burth quarter. This positive variance is as a result of low expenditure on capital budget which
			subsequent requires more money to be kept on investment account of the municipality as a result more interest is being received than an icipated.
	Fines, penalties and forfeits	(22.740)	The unfavourable variance of R22, 7m in his line item is as a result of the tines revenue raised on a cash basis whilst the budget is based on IGRAP 1. GRAP requires us to recognise the total lines issued
	Litter bengings and missis		and not only those collected. This exercise is currently underway and the journal will be captured on the inancial system upon the finalisation of annual inancial statement. As a result the variance is
			anlicipated to be eliminated once the journal is captured.
	Agency services		The Agency services revealed a positive variance of R1, 7 mas at the end of June 2018. This positive variance is as a result of more driver's focuses and motor focusing issued than anticipated. It is
			expected that this good trand will continue even on the new financial year which will subsequently improve the cash flow of the municipality.
ļ	Transfers and subsidies	(A 356)	Transfers and subsidies relact a negative variance of R4, 4m as at the end of June 2018. This variance is as a result of housing accrecitation grant claim being less than the amount hat were deemed to be
)) of least a plan army area		paid out to the Municipality by Department of Human Sellement due to lower capital expenditure by the KwaDukuza Municipality on housing project. The council to note that Operational cost is calculated
			al 4% of the Capital expenditure (an amount paid out for projects).
1	Ofter revenue	20,768	"Other revenue" reflects a R20, 8m positive variance as at 30 June 2018. This positive variance is as a result of he following two main reasons, firstly general suspense sundry debior contra that amount to R12, 9m which is a balance sheet item that was opened as revenue on the item level as a result if shows as part of revenue items and secondly the high recognifion of demand based contribution
			is K12, am which is a beance sheet rem hat was opened as revenue on the remevel as a result shows as part of evenue here and security the municipality budgeted R11m from his line ferm of revenue however he output shows R21m.
	Expenditure By Type		
2	Employee related costs	(16,993)	The employee related costs shows a negative variance or savings of almost R17, Om as at the end of the June 2018. Unitied budgeted vacant posts and unexpected payroll exits due to resignations, and
			deaths are the main contributor's factor to this negative variance or savings. The council however to note that as much as the municipality menage to have this savings, the consequences on service delivery
			is negative as the role of the employees in ensuring that the service delivery is indeed reaches the community within the agreed time tames is much vital. As result his variance is an opposed to be
			reduce in 2018 IZO19 financial year as most of the critical post with have to be filled with immediate effect to ensure uninterrupted of service delivery to the community at large within the municipality.
	Remuneration of councilors	3 885	Council remuneration shows R3, 9m over expenditure as at the end of June 2018, in consultation with Salary section this over expenditure is as a result of error during the capturing process of salary journal
	Remineration of confictions	3,003	and it will be corrected prior to the finalization of annual financial statements a result his variance is anticipated to be eliminated once his error corrected. The payrol system and Munsolt system is
			not yet in lagrated but the HR and Payroll section is working on it and the provisional date for implementation is September pay cycle as a result no errors anticipated post to the implementation
			of fits integration.
			Download had been dead to be a second of the
	Debt impairment .	(18,627)	Debis impairment shows R18, 6 munder expenditure as at he end of under review month. Included in the debt impairment is the expenditure related to bed debt written off, contribution to bed debt provision and provisions for fines. The most contributing factors to this variance is bad debts provision which is required in terms GRAP which is normal calculated at the end of the financial year upon the
	i		provision and provisions or mes. The miss day of during account of the variables and debug provision which is yet to be calculated and captured on he system. It must be noted that both of the above transactions are of GRAP requirement.
ļ			and here are normal undertaken at he end of he francial year, as a result he variance in his line category is anticipated to be eliminated upon the finalisation of the AFS.
	Depreciation & asset impairment	(22,107)	The depreciation and asset impairment reflect a negative variance of R22, 1m as at 30 June 2018. The variance is as a result of lower fram expected spending on the capital budget and delays in completing
			he prior year's projects which had an effect on the capitalisation and subsequent depreciation of the assets. The other contributing factor to this variance is related to asset impairment which is normally underteken towards the end of financial year. As a result he variance is enticipated to result he variance is enticipated to result he variance is enticipated to result he variance is an incipated to result he variance is an incipated to result he variance is an incipated to result he variance is related to asset impairment which is normally undertexen towards the end of financial year. As a result he variance is an incipated to result he variance is related to asset impairment which is normally undertexen towards the end of financial year.
1			Undereisen triviatos tre entro crianancia y estr. As a result ne variance is empopead to reduce once in a repartient portida a transcentar on the indicate of entre indicate o
ì	Finance charges	(3,249)	The finance charges revealed a negative variance of R3, 2m as at the end of June 2018. The variance is due to the timing of repayment of loan
	Bulk purchases	(85,477)	Bulk purchases revealed a negative variance of R85,5m as at 30 June 2018. This variance is as a result of June billing not yet captured on the financial system. The June bulling is anticipated to be R62m as
	1		a result he municipally is expected to make savings from this expenditure category which will subsequently contribute positively in metabrining the financial sustainability of the municipality.
	Other materials	(12.001)	The other material reflects the underspending of R12, 0m as at the end of June 2018. This negative variance is as a result of reallocation of flem segment between Other Materials, Contracted Services
	Aties (In tal tale	(12,001)	and Other Expenditure is comply with mSCOA chalas a result the variance is an indipated to remain due to this reallocation.
	Contracted services	7,572	Contracted services show an over spending of R7, 6m as at the end of June 2018. This overspending is as a result of reallocation of filem segment between Other Materials, Contracted Services and Other
			Expenditure to comply with mSCOA challas a result the variance is anticipated to remain due to this realocation. The council to note that this overspending does not mean here is any line item that has
			been overspend it only affecting the item level as a result no unauthorised expenditure incurred as a result of his reallocation of items.
	Oher expenditure	150 543	The other expenditure category reflects an under spending of R50, 5m as at the end of June 2018. The main reason for the variance is the reallocation of item segment between Other Materials, Contracted
	vypani	(50,010)	Services and Other Expenditure to comply with mSCOA chatas a result the variance is anticipated to remain due to this reallocation. The other reason for his variance relate to those journals that are
			technically required in terms of GRAP which are normal undertaken upon the finalisation of AFS and there are currently under the process as a result the variance is expected to be eliminated once hose
		}	journals are captured on the financial system prior to the finalisation of AFS.
3	Capital Expenditure Governance and administration	24 222	Expenditure related to the Ballio Civic Building and Renovators to the Finance Building as well as Lavopierre Extension.
	Community and public safety		The expenditure releaded is mainly for the Visiospulis Cemelery, and Sports & Recreation Facilities
	Economic and environmental services		The expenditure reflected is for Mediundube & Driebniein Community Hell, Sportsfelds, Rehab of Roads and Baltio Taxi Rank & Road Construction Projects under file Civil Business Unit
	Trading services	1 -	Main expenditure relacted is for Streetlights & LV Networks
4	Financial Position	1	
-	Currentassets		Reliects Investments & Cash Balances of R 511m, and Debtrs of R129,7m.
	Non current assets		The R64m increase in terms of Investment Property is a result of re-dessitication of Buildings in terms of MSCOA reporting.
	Current liabilities Non current liabilities		Includes Trade Creditors of R169m and R 52,5m of Unpsent Grants Includes amount of R 230m for DBSA loan.
5	Cash Flow	201,000	THE PROPERTY OF THE PROPERTY O
	Cash low from Operating Activities	258,247	Relacts receipts of R 1433m, with payments of R1175m
	Cash flow from Investing Activities) Relacts capital expenditure and increase in non-current investments
	Cash Flow from Financing Activities	{7,508) Increase in Consumer Deposits & Repayment of Loan
	1	<u> </u>	



2.7 CAPITAL PROGRAMME PERFORMANCE

KZN292 KwaDukuza - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

	2016/17				Budget Year 2	017/18			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	8,700	13,974	13,974	13,974	13,974	-		6%
August	46,705	33,050	8,841	8,841	22,815	22,815	-		10%
September	25,325	43,770	9,676	9,676	32,491	32,491	-		14%
Colober	22,249	35,195	10,842	10,842	43,333	43,333	-		19%
November	27,769	23,406	5,158	5,158	48,491	48,491	-		21%
December	24,636	22,060	13,198	13,198	61,689	61,689	-		27%
January	6,956	12,704	511	511	62,200	62,200	_		27%
February	13,564	7,820	6,539	7,939	70,139	68,739	(1,400)	-2.0%	30%
March	17,291	10,810	12,426	11,045	81,184	81,165	(19)	0.0%	35%
April	16,199	17,048	38,423	7,764	88,948	119,588	30,640	25.6%	0
May	11,588	10,286	75,298	7,518	96,466	194,886	98,420	50.5%	0
June	52,049	5,995	22,876	42,570	139,036	217,762	78,726	36.2%	0
Total Capital expenditure	264,330	230,844	217,762	139,036					

Council to note that that June expenditure is relatively high in comparison to the previous months. All payments released have been reviewed and approved by the relevant user Business Unit to attest that the actual work been completed or goods received prior to payment of invoices and or recognition of expenditure.



2.8 OTHER SUPPORTING DOCUMENTATION

					NOS	MARY CAPITAL	SUMMARY CAPITAL BUDGET 2017 / 2018	12018							
BUSINESS UNIT	APPROVED BUDGET	Zhe Advusted Beudget	JULY EXP	AUG EXP	SEPTEXP	OCT EXP.	KOV EXP.	DEC EXP.	JAN EXP.	FEB EXP.	MAR EXP.	APRIL EXP	WAY FXP	IINE EXP	EDAVIVA EDAVIVA
CHIEF OPERATIONS OFFICER	1,820,000														
CORPORATE SERVICES	2,280,000	2,280,000 678 72,380,000		•	-	102,190	263,596	31,150	116,340	8,152	24,820	68.175	145,355	380.345	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
FINANCE	2,600,000	2,600,000 (50)	•	-	•	656,480	16,887	895,284	,	ļ.	1,338,025		1,249,844		
(EDP	1,400,000	1,400,000	•	•	٠	•	•			ļ -	14,041	(14.041)		-	
COMMUNITY SERVICES & PUBLIC AMENITIES	51,480,840	51,480,840 23(293)199	2,664,449	2,934,154	2,556,794	2,180,761	1,815,279	4,811,597	(123,018)	3,649,393	3,961,300	4,450,156	1,117,730	11,273,636	8 4 1 2 9 2 5 2 3 1 1 1 1 2 1 2 3 0 0 9 C 8 :
COMMUNITY SAFETY	7,782,000	37.40,488		-	8,675	116,351	60,849	(10,344)	303,718	262,150	32,102		176,757	160.432	76710/69/11
CIVIL ENGINEERING & HUMAN SETTLEMENTS	102,104,996	102,104,996 (2000)	11,309,245	5,906,609	3 303 320	4,137,853	2,179,064	5,045,881	112,203	3,768,887	4,452,317	3,129,349	3,320,445	29.245.430	2875/9/10/605/ 1887/2/494/10951
ELECTRICAL ENGINEERING	61,376,012		388	,	3,807,287	3,648,077	822,483	2,424,645	101,975	250,184	1,222,412	142,340	1,495,642	914,342	
TOTAL	230,843,848	217,762,028	13,974,081	8,840,763	9,676,077	10,841,711	5,158,159	13,198,211	511,219	7,938,767	11,045,017	7,775,980	7,505,773	42,569,877	
			6.4%	4.1%	4.4%	5.0%	2.4%	6.1%	0.2%	3.6%	5.1%	3.6%	3.4%	19.5%	63.8%

			. 67
K2	N292 KwaDukuza - Supporting Tab	le SC1 Materia	variance explanations - Q4 Fourth Quarter
R	ef Description	Variance	
-	Revenue By Source		Reasons for material deviations
	Service charges - electricity revenue	(38,536)	The Service charges - electricity revenue reflect an underperformance of R38, 6m as at the end of the fourth quarter, this variance is as a result of June Billing which at the time of reporting was not each undergoing the strength of the month as a result the billing is delayed by a month. However on an average billing, the Service charges - electricity revenue seems to be performing well.
	Service charges - refuse revenue	7,616	Service charges - refuse revenue shows a positive variance of R7, 6m as at 30 June 2016. The positive variance is due to the increase in refuse collection from the different places within the municipality and therefore billings have increased. Should this trends continues that will be the benefit for the municipal revenue.
	Interest earned - external investments	1,669	The Interest earned-external investment reflects a positive variance of R1, 7m as at the end of the fourth quarter. This positive variance is as a result of low expenditure on capital budget which subsequent requires more money to be kept on investment account of the municipality as a result more interest is being received than anticipated.
	Fines, penalties and forfelts	(22,719)	The unfavourable variance of R22, 7m in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those collected. This exercise is currently underway and the journal will be captured on the financial system upon the finalisation of annual financial statement. As a result the variance is
	Agency services	1,699	The Agency services revealed a positive variance of R1, 7m as at the end of June 2018. This positive variance is as a result of more driver's licenses and motor licensing issued than anticipated. It is expected that this good trend will continue even on the new financial year which will subsequently improve the cash flow of the municipality.
	Transfers and subsidies	(4,356)	Transfers and subsidies reflect a negative variance of R4, 4m as at the end of June 2018. This variance is as a result of housing eccreditation grant datm being less than the amount that were deemed to be at 4% of the Capital expenditure (an amount paid out for projects).
	Other revenue Expenditure By Type	20,768	Other revenue' reflects a R20, 8m positive variance as at 30 June 2018. This positive variance is as a result of the following two main reasons, firstly general suspense sundry debtor contra that amount to R12, 9m which is a balance sheet item that was opened as revenue on the item level as a result it shows as part of revenue items and secondly the high recognition of demand based contribution revenue than anticipated. The municipality budgeted R11m from this line item of revenue however the output shows R21m.
2	Employee related oosts	(16,993)	The employee related costs shows a negative variance or savings of almost R17, 0m as at the end of the June 2018. Unfilled budgeted vacant posts and unexpected payroll exits due to resignations, and deaths are the main contributor's factor to this negative variance or savings. The council however to note that as much as the municipality manage to have this savings, the consequences on service delivery is negative as the role of the employees in ensuring that the service delivery is indeed reaches the community within the agreed time flames is much vital. As result this variance is anticipated to be reduced in 2018 /2019 financial year as most of the critical post will have to be filled with immediate effect to ensure uninterrupted of service delivery to the community at large within the municipality.
	Remuneration of councilions	3,885	Council remuneration shows R3, 9m over expenditure as at the end of June 2018, in consultation with Salary section this over expenditure is as a result of error during the capturing process of salary journal and twill be corrected prior to the finalisation of annual financial statement as a result this variance is anticipated to be eliminated once this error corrected. The payroll system and Munsoft system is of this integration.
	Debt impairment	1 1	Debts impairment shows R18, 6m under expenditure as at the end of under review month, included in the debt impairment is the expenditure related to bad debt written cif, contribution to bad debt provision and provisions for fines. The most contributing factors to this variance is bad debts provision which is required in terms GRAP which is normal calculated at the end of the financial year upon the finalisation of AFS as well as the journal related to fines provision which is yet to be calculated and captured on the system. It must be noted that both of the above transactions are of GRAP requirement and there are normal 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	(22,107)	The depreciation and asset impalment reflect a negative variance of R22, 1m as at 30 June 2018. The variance is as a result of lower than expected spending on the capital budget and delays in completing undertaken towards the end of financial year. As a result the variance is related to asset impalment which is normally undertaken towards the end of financial year. As a result the variance is anticipated to reduce once the impalment journal is finalised and captured on the financial system.
	Finance charges	(3,249)	The finance charges revealed a negative variance of R3, 2m as at the end of June 2018. The variane is due to the timing of repayment of loan
	Bulk purchases	(85,477) E	Bulk purchases revealed a negative variance of R85, 5m as at 30 June 2018. This variance is as a result of June billing not yet captured on the financial system. The June bulling is anticipated to be R62m as a result the municipality is expected to make savings from this expenditure category which will subsequently contribute positively in maintaining the financial sustainability of the municipality.
	Other materials	(12,001) 7	The other material reflects the underspending of R12, 9m as at the end of June 2018. This negative variance is as a result of reallocation of item segment between Other Materials, Contracted Services and Other Expenditure to comply with mSCOA chat as a result the variance is anticipated to remain due to this reallocation.
	Contracted services	7,572 C	Contracted services show an over spending of R7, 6m as at the end of June 2018. This overspending is as a result of reallocation of item segment between Other Materials, Contracted Services and Other Expenditure to comply with mSCOA chat as a result the variance is anticipated to remain due to this reallocation. The council to note that this overspending does not mean there is any line item that has even overspend it only affecting the item level as a result no unauthorised expenditure incurred as a result of this reallocation of items.
	Other expenditure	(50,543) T S	the other expenditure category reflects an under spending of R50, 5m as at the end of June 2018. The main reason for the variance is the reallocation of item segment between Other Materials, Contracted between Contracted sections and other Expenditure to comply with mSCOA chat as a result the variance is anticipated to remain due to this reallocation. The other reason for this variance relate to those journals that are summed undertaken upon the finalisation of AFS and there are currently under the process as a result the variance is expected to be eliminated once those
	Capital Expenditure Governance and administration		
	Community and public safety		expenditure related to the Ballito Chric Building and Renovations to the Finance Building as well as Lavopierre Extension he expenditure reflected is mainly for the Vlakspruit Cemetery, and Sports & Recreation Facilities
	Economic and environmental services Trading services	1 00,003 11	he expenditure reflected is for Madunduse & Christontein Community Hall, Sportsfields, Rehab of Roads and Ballito Taxl Rank & Road Construction Projects under the Civil Business Unit taln expenditure reflected is for Streetights & LV Networks
	Financial Position Current assets		• • • • • • • • • • • • • • • • • • • •
- 1	Non current assets	1 4,114,044 [1]	effects Invostments & Cash Balances of R 511m, and Debtors of R129,7m. He R64m Increase Interns of Investment Property is a result of re-classification of Buildings in terms of MSCOA reporting.
	Current liabilities Non current liabilities		cludes Trade Creditors of R169m and R 82,5m of Unpsent Grants cludes amount of R 230m for DBSA loan.
	Cash Flow Cash flow from Operating Activities	1 1	
ŀ	Cash flow from Investing Activities Cash Flow from Financing Activities	[(129,060)]R6	effects receipts of R 1433m, with payments of R1175m effects capital expenditure and increase in non-current investments crease in Consumer Deposits & Repayment of Loan
			

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	le SC2 Monthly Budget Statement - performance		2016/17			ear 2017/18	 -
	Dasis of Calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		 		 	<u> </u>	 	
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.8%	7.6%	7.6%	1.9%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	5.3%	1.0%	0.0%	1.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/			<u> </u>			
	Funds & Reserves	li	24.7%	23.4%	23.8%	20.4%	23.8%
Gearing	Long Term Borrowing/ Funds & Reserves		1241.9%	1244.8%	1188.2%	1014 004	
<u>Liquidity</u>			12111070	1244.076	1100.2%	1241.9%	1188.2%
Current Ratio	Current assets/current liabilities	1	199.2%	161.9%	400 401	1 [
Liquidity Ratio	Monetary Assets/Current Liabilities	' I	133.9%		180.4%	221.7%	180.4%
Revenue Management	, salah sala		133,5%	110.2%	106.9%	174.8%	106.9%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1	13,5%	40.00	40.004		
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	10.0%	15.6%	9.3%	15.6%
O	12 Months Old	ı	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management		- 1		1			
Creditors System Efficiency Funding of Provisions	% of Creditors Paid Within Terms (within MFMA s 65(e))						
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		23.3%	24.7%	24.1%	23.5%	24.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.4%	7.6%	7.6%	1.7%	3.5%
DP regulation financial viability indicators						!	
i. Debt coverage	(T-1-10)		I			i	
	(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		ļ				
III. Cost coverage	received for services (Available cash + Investments)/monthly fixed operational excenditure						

KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged of	tement - a	ged debtors	lebtors - Q4 Fourth Quarter	Quarter								
Description						Budget Ye	Budget Year 2017/18					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands								***				
Debtors Age Analysis By Income Source									ļ			_
Trade and Other Receivables from Exchange Transactions - Water	1200	1		ı	ı	ı	-			1	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,701	2,596	1,814	2,286	1,127				32.524	3.4	
Receivables from Non-exchange Transactions - Property Rates	1400	15,084	7,044	4,714	3,848	3,452	•			34.142		
Receivables from Exchange Transactions - Waste Water Management	1500	'	1	1	1							
Receivables from Exchange Transactions - Waste Management	1600	1,932	3,426	990	498	444		_		0.830		
Receivables from Exchange Transactions - Property Rental Debtors	1700	1	20	41	47	6,715				6,854	9	
Interest on Arrear Debtor Accounts	1810	1,244	1,074	666	902	826				5.044		_
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	ı	ı	1	'				,		_
Other	1900	(2,266)	3,620	(147)	349	20,704	_			22.260	21.0	
Total By Income Source	2000	40,694	17,810	8,012	7,930	33,267	1	ı	1	107 713		
2016/17 - totals only	_											
Debtors Age Analysis By Customer Group												
Organs of State	2200	4,054	290	342	20	4,998				9.735	5.049	
Commercial	2300	13,343	2,594	1,442	2,067	3,913	_			23,358	5.979	
Households	2400	20,732	7,301	5,379	5,702	10,171				49,285	15.874	_
Other	2500	2,566	7,626	849	110	14,185				25,335	14,295	
Total By Customer Group	2600	40,694	17,810	8,012	7,930	33,267	ı	! I	1	107.713	41.197	

NZNZ9Z KWalJukuza - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter	able SC	4 Monthly Bu	udget Statem	hent - aged c	reditors - Q.	4 Fourth Qua	rter			
Description	L T				Ban Ban	Budget Year 2017/18	78			
-	2	-0	31.	61-	- 56	121.	153.	484 Dance	1000	1976
Rthousands	2005	30 Days	60 Days	90 Days	120 Days	150 Days	180 Davs	1 Year	Year	1000
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	48,590								9
Bulk Water	0200									46,030
PAYE deductions	0300	357								1 [
VAT (output less input)	0400	ı	•				•			35/
Pensions / Retirement deductions	0200	2,950	•			_	,			1 000
Loan repayments	0090	3,379								928.5
Trade Creditors	0020	9,841					_	-		5,379
Auditor General	080	. 25						_		148,8 10
Other	0060	134,839	303	1,446	1.746					720 027
Total By Customer Type	1000	199,981	303	1.446	1.746	1		1		130,334

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KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q4 Fourth Quarter

investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of investment	Expiry date of investment		Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality	\top		 	- 			<u> </u>		
ABSA Bank		6 MTH	FIXED	400 0 0 0		7.00			
ABSA Bank		6 MTH	FIXED	180 DAYS	ļ	7.6%	-		-
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	(0)		(0
ABSA Bank		6 МТН	FIXED	180 DAYS	i	7.6%	-		-
ABSA BANK		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA BANK		12 MTH		180 DAYS	-	7.6%	-		-
ABSA BANK	1	12 MTH	FIXED	365 DAYS		5.7%	-		-
ABSA Bank		1 MNT	FIXED	365 DAYS	-	5.6%	14,327		14,327
ABSA Bank	ł	DAILY	32 Day Account	32 DAYS	-	5.8%	-	ļ	-
ABSA Bank		DAILY	LIQUIDITY PLUS	Daily	752	6.4%	134,519	(59,000)	76,270
ABSA Bank	1		MONEY MKT	Daily	13	3.4%	2,634		2,647
First National Bank (money market)		DAILY	MONEY MKT	Daily	55	6.5%	11,087		11,142
INVEST ELECTRICITY RESERVE	1	DAILY	MONEY MARKET	CALL	-	3.4%	_		
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT	Daily	2	3.4%	586		589
FNB		Daily	MONEY MRKT	Daily	1	3.4%	292		294
INVESTMENT HOA		Daily	MONEY MRKT	Daily	65	3.4%	15,528	İ	15,593
INVESTIGENT HOA		Daily	MONEY MRKT	Daily	_]	3.4%			_
INVEST STEVE BIKO		Daily	MONEY MRKT	Daily	-	3.4%	_		_
INVEST SHAYAMOYA		Daily	MONEY MRKT	Daily	-	3.4%	-	·	_
		Daily	MONEY MRKT	Daily	-	3.4%			_
INVEST DUBE VILLAGE		Daily	MONEY MRKT	Daily	-	3.4%	-		_
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS	Daily	17	5.5%	3,506		3,523
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	240		241
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS	Daily	3	5.5%	694		697
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	209		210
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS	Daily	4	5.5%	770		774
FNB	1 1	12 MTH	FIXED	365 DAYS	1,629	5.9%	19,510	ŀ	21,139
FNB (SAAMBOU)		12 MTH	FIXED	365 DAYS		5.2%	_		
INVESTEC	1	6 MTH	FIXED	180 DAYS		5.6%	_	i	_
INVESTEC		12 MTH	FIXED	365 DAYS		5.6%	_		
INVESTEC		6 MTH	FIXED	180 DAYS	_ 1	5.7%	_	İ	-
INVESTEC		4 MNTH	FIXED	120 DAYS	_	6.5%	_		_
INVESTEC	1 1	6 MONTHS	FIXED	180 DAYS	_	6.9%	25,364	1	25,364
INVESTEC		5 MONTHS	FIXED	180 DAYS	_	7.7%	20,004	ļ	20,304
NBS (NEDBANK)	l	1 MTH	COLLATERAL SECURITY	32 DAYS	_	4.6%	108	-	400
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS	_	4.6%	189		108
Nedbank		1mnth	32 Day Account	32 Days		5.6%	109		189
Nedbank		6 MTH	FIXED	180 DAYS	_ i	5.4%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	44	5.4%	9 010		-
NEDBANK		12 MTH	FIXED	365 DAYS	77	5.7%	8,010		8,054
NEDBANK	1 !	12 MTH	FIXED	365 DAYS	_	5.5%	40.007	-	-
Standard Bank		3 MTH	FIXED	90 Days	_	7.1%	16,287		16,287
Standard Bank		3 MTH	FIXED	90 Days	-	7.0%	-		-
Standard Bank		6 MTH :	FIXED	180 DAYS	-	5.5%	-		-
Standard Bank	1 1	12 MTH	FIXED	365 DAYS	-	8.7%	,		-
ABSA	1 1	12 MTH	FIXED	1 1	-	1	12,035		12,035
ABSA		MONTHLY	LIQUIDITY PLUS	365 DAYS	26	5.5%	5,416		5,443
ABSA	1 1	MONTHLY	LIQUIDITY PLUS	Daily	665	5.5%	134,946		135,612
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS	Daily	11	5.5%	2,220		2,231
NEDBANK BBM		12 MONTHS	FIXED	Daily	. 26	5.5%	5,222		5,248
NEDBANK BBM 2	f I	11 MONTHS	FIXED	365 Days	-	8.1%	17,000	-	17,000
ABSA (DEVELOPERS CONTRI)	1 1	MONTHLY		335 DAYS	-	8.0%	-	423	423
Municipality sub-total		MONITILI	LIQUIDITY PLUS	Daily	60	6.3%	12,077		12,136
Entities sub-total	1 +		<u> </u>		3,375	0	442,778	(58,577)	387,576
TOTAL INVESTMENTS AND INTEREST	2							-	
THE STATE OF LINE OF L	1 4			<u>. </u>	3,375		442,778	(58,577)	387,576

:	_	2016/17		2016/17 Rudget Ves		Rudnet Vear 2017/19	20177148			
Description	Ref	Audited	Original	Adjusted	Monthly	Tanadar I cai	YearTD	ΥŢ	Δ <u>T</u> Λ	1
Rthousands		Outcome	Budget	Budget	actual	YearTD actual		variance	variance	Forecast
RECEIPTS:	1,2								*	
Operating Transfers and Grants										
National Government:		119,655	137,534	135.941	ı	125 044	42F 044			
Local Government Equitable Share		116,642	131,541	131,541	1	131 541	134544	1		135,911
Finance Management Grant		1,725	1,800	1.800	1	1800	1 800	I		131,541
MIG Funded PMU Costs		. 1	2.628	1 005	l I	1,000	1,000			1,800
EPWP Incentive		1,288	1,565	1,565	1	1,565	1,565			1,005
Provincial Government:		7,628	10,918	10,918	4,058	7,850	10.918	(3.068)	-28.1%	40.040
Provincialisation of Libranes		2,929	3,045	3,045		3,045	3,045	-		3.045
Muscuii Subsules Communited Iboan Sanitan Sanita		175	183	183		183	183	_		183
Continuing Library Services Grant		537	564	264		264	564	'		564
District Municipality:	₹	3,987	7,126	7,126	4,058	4,058	7,126	(3,068)	43.1%	7.126
linsert description!		1	,	1	1	1		1		
Other grant providers:								'		
[insert description]		1	1	1	!	1	1	1	1	1
Total Operating Transfers and Grants	3	127.283	148 452	146 820	4 050	772.077	200	1	37.0	
Capital Transfers and Grants				C20(01)	oca(+	143,/01	146,829	(3,068)	%1.7-	146,829
National Government:	_	000	-							
Municipal Infrastructure Grapt (MIG)		07,020	39,934	/9,648	1	79,648	79,648	1		79,648
Internated National Flortriftching December	_	61,330	49,934	61,557	1	61,557	61,557	1		61,557
NDP6		10,000	10,000	18,091	-	18,091	18,091			18,091
Provincial Government:		000'01		ţ				1		
Beach Rehabilitation	_		I I	5	1	191	191	1		191
District Municipality;	_ ! _			55		191	191	l		191
[insert description]		F	1	1	1	1	1	-		1
Other grant providers:				+				1		
Ballito Junction Contribution		<u> </u>	1	1	1	5,017	5,017	1		1
Total Capital Transfers and Grants	3	87,020	59,934	79.840	 	710'0	710,0			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	u	944 900	000			iroito	10045	1	_	79,840
	6	214,303	208,386	226,669	4,058	228,618	231,685	(3,068)	-1.3%	226,669

		2016/17				Budget Year 2017/18	017/18			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD acfual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	יכמו ז לי מכוחמו	budget	variance	variance %	Forecast
EXPENDITURE		_							! !	
Operating expenditure of Transfers and Grants								•	_	
National Government:		119,655	137,534	135,911	795	135,358	135.911	(553)	-0.4%	135 911
Local Government Equitable Share		116,642		131,541		131,541	131,541	1		131.541
Finance Management Grant		1,725	1,800	1,800	569	1,800	1,800	ı		1,800
MIG Funded PMU Costs		_	2,628	1,005	226	452	1,005	(223)	-55.1%	1,005
EPWP Incentive		1,288	1,565	1,565		1,565	1,565	١		1.565
Provincial Government:		8,313	10,918	10,918	335	7,115	11.006	(3.891)	-35.4%	10.918
Provincialisation of Libraries		2,929	3,045	3,045		3,045	3,045			3.045
Museum Subsidies		361	183	183		183	183	1		183
Community Library Services Grant		367	564	564	20	584	564	70	3.5%	564
Housing Accreditation		4,656	7,126	7,126	251	3,215	7,126	(3.911)	-54.9%	7.126
Department of Sport & Recreation			1	1	4	88		1		Í
District Municipality:	_	118	ı	ı	ı	ı	1	ı		1
Entembeni/Charlotdale Precent		118							İ	
Other grant providers:		1	ľ	t	-	1	1	'		1
Total operating expenditure of Transfers and Grants:		128,086	148,452	146,829	1,129	142,473	146,917	(4,444)	-3.0%	146,829
Capital expenditure of Transfers and Grants										
National Government:		78,929	59,934	79,648	9,207	64,277	79,648	(15,371)	-19.3%	79,648
Municipal Infrastructure Grant (MIG)	_	61,330	49,934	61,557	8,945	62,110	61,557	553	%6:0	61,557
Intergrated National Electrification Programme		1,909	10,000	18,091	262	2,167	18,091	(15,925)	-88.0%	18,091
NDPG		15,690								
Provincial Government:		27	ı	1	ı	ľ	1	ı		'
Housing Accreditation		25						1		
District Municipality:		645	1	191	•	191	191	1		191
Beach Rehabilitation		645		191	ı	191	191	1		191
Other grant providers:		1	1	1	1,549	8,018	8,018	1		t
Public Contributions					1,549	8,018	8,018	1	 	
Total capital expenditure of Transfers and Grants		79,630	59,934	79,840	10,756	72,487	87,858	(15,371)	-17.5%	79,840
TOTAL EXPENDITION OF TRANSPISOR AND ORGANIA	Ī									

KZN292 KwaDukuza - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

				Budget Year 2017/1	8	
Description	Ref	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						
EXPENDITURE				-		%
Operating expenditure of Approved Roll-overs						
National Government:		_	_			
Local Government Equitable Share					<u> </u>	
Finance Management Grant				i	_	
MIG Funded PMU Costs		i			_	
EPWP Incentive					_	
					-	
Other transfers and grants [insert description]	ĺ				-	
Provincial Government:						
Provincialisation of Libraries				_		
Community Library Services Grant					-	
Housing Accreditation					-	
			İ		_	
Other transfers and grants [insert description]					_	
District Municipality:		_			_	
[insert description]			ĺ		-	
Other grant providers:						
9.4 p. 6.4			-	-		··
[insert description]					-	
otal operating expenditure of Approved Roll-overs				_	-	<u> </u>
Capital expenditure of Approved Roll-overs						
National Government:		8,091	262	2,167	5.025	70.00/
Municipal Infrastructure Grant (MIG)		-,,	noz ,	2,107	5,925	73.2%
Intergrated National Electrification Programme		8,091	262	2,167	5,925	73.2%
Provincial Government:				-		
					_	
District Municipality:						
District municipanty;						
					-	
Other grant providers:	-					
						-
and and all the state of the st	_				_	
otal capital expenditure of Approved Roll-overs	_	8,091	262	2,167	5,925	73.2%
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,091	262	2,167	5,925	73.2%

KZN292 KwaDukuza - Supporting Table SC8 Monthly Budget Statement - coûncilior and staff benefits - Q4 Fourth Quarter

Comment of the second of the s		2016/17				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
	1	Α	В	С						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,701	16,304	16,304	1,081	12,957	16,304	(3,346)	-21%	16,304
Pension and UIF Contributions		1,459	-	- 1	145	1,737	_	1,737	#DIV/0!	_
Medical Aid Contributions		46	-		-	-	-	-		_
Motor Vehicle Allowance		4,326	5,402	5,402	391	4,687	5,402	(715)	-13%	5,402
Cellphone Allowance		1,294	1,374	1,374	192	2,304	1,374	930	68%	1,374
Housing Allowances			-	-	7	84	-	84	#D!V/0!	· -
Other benefits and allowances		84	66	66	4	43	66	(23)	-35%	56
Sub Total - Councillors		18,910	23,146	23,146	1,819	21,812	23,146	(1,334)	-6%	23,146
% increase	4		22.4%	22.4%						22.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages	•	8,686	10,007	10,007	775	9,304	10,007	(703)	-7%	10,007
Pension and UIF Contributions		1,114	1,518	1,518	106	1,271	1,518	(247)	-16%	1,518
Medical Aid Contributions		,,	-	.,5.0	100		- 1,010	(2-77)	''''	1,010
Overtime			_	_		_	_			_
Performance Bonus	1	596	937	937	717	717	937	(220)	-24%	937
Motor Vehicle Allowance		1,223	1,148	1,148	123	1,482	1,148	334	29%	1,148
Cellphone Allowance		108	132	132	10	120	132	(12)	-9%	132
Housing Allowances		,,,,	_		-	"-	-	(,	570	-
Other benefits and allowances	i l	99	259	259	10	114	259	(145)	-56%	259
Payments in lieu of leave			277	277		',-	277	(277)	1	277
Long service awards								- (217)	"""	271
Post-retirement benefit obligations	2						_	_		
Sub Total - Senior Managers of Municipality	-	11,826	14,277	14,277	1,741	13,008	14,277	(1,270)	-9%	14,277
% increase	4	7.1,020	20.7%	20.7%	*,. **	,	71,271	,,,,,,,,	"	20.7%
Other Municipal Staff										
Basic Salaries and Wages	1	166,173	100 705	400.040	44.007	400 000	100.010	(40.040)	🔬	400.040
Pension and UIF Contributions	1	31,425	199,725 41,658	192,840	14,097	182,628	192,840	(10,212)	: 1	192,840
Medical Aid Contributions		18,811		37,020	2,924	35,656	37,020	(1,364)	1 1	37,020
Overtime		48,065	22,867	21,155	1,448	19,438	21,155	(1,718)	1 (21,155
Performance Bonus		40,003	28,513	36,894	2,466	41,732	36,894	4,838	13%	36,894
Motor Vehicle Allowance		11.687	40 704	40.370	4 005	44.007	40.770		400	- 40
			16,391	13,773	1,005	11,987	13,773	(1,786)	3 I	13,773
Cellphone Allowance		918	1,334	1,099	75	. 938	1,099	(162)	1 I	1,099
Housing Allowances Other benefits and allowances		774	905	933	64	806	933	(127)		933
	į į	11,092	24,262	21,290	2,421	21,041	21,290	(249)		21,290
Payments in lieu of leave		19,694	9,388	5,546	883	8,636	5,546	3,091	56%	5,546
Long service awards				-			-	-		
Post-retirement benefit obligations	2				·· ··			-		
Sub Total - Other Municipal Staff	١.	308,638	345,044	330,550	25,384	322,861	330,550	(7,688)	-2%	330,550
% Increase	4		11.8%	7.1%						7.1%
Total Parent Municipality		339,374	382,467	367,973	28,944	357,681	367,973	(10,292)	-3%	367,973
Unpaid salary, allowances & benefits in arrears:			JA 781	n 4n)		,				A 4M
TOTAL SALARY, ALLOWANCES & BENEFITS	1	339,374	382.467	367,973	28,944	357,681	367,973	(10,292)	-3%	367,973
% increase	4	,,-	12.7%	8.4%	wele 14	201,001	. 507,070	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	"	8.4%
TOTAL MANAGERS AND STAFF	1	320,464	359,321	344,827	27,125	335,869	344,827	(8,958)	-3%	344,827

KZN292 KwaDukuza - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

	 -						Budget Von 2017148	2047748						2017/48	2017/18 Medium Term Devenue 9	g endone
Handings	<u> </u>			1			a nagan	011107 11					j	å.	Expenditure Framework	rork
? thousands			Outcome	Outcome	Осторег	Nov	Dec Outcome	January	Feb Budget	March	April	May	June	Budget Year	Budget Year	Budget Year
Jash Receipts By Source	<u> </u>							i n	i i	afinna	panader	Suager	Budget	811/102	+1 2018/19	+2 2019/20
Property rates		13,546		36,814	37,954	34,160	31,417	29,846	25,842	35,036	38,864	40,191	15,659	367.104	396.328	420.475
Service change - electricity revenue Service change - water missions	_	54,957	53,148	49,928	53,829	46,456	48,956	44,508	40,877	53,804	79,896	53,248	66,782	646,390	676,020	712.526
Service charges - sanitation revenue	_	_	1	I	1	1	ı	I	ŧ	1	I	Ì	•	ı	,	'
Service charges - refuse	_	3 00	1 805	4074	1 1	1 5	1	1 ;	1	ı	ı	ı	ı	:	'	t
Service charges - other		1000		//n't	171'4	4,469	4,211	4,501	3,759	4,982	5,415	5,028	(5,126)	44,840	48,402	47,504
Rental of facilities and enrinment	_	247	, 66	ı Ş	1 6	, ;	1	ı	1	1	ı	1	ı	1	1	1
Interest earner! - external investments	_	Ŧ 6		183	50.7	787	88	1	t	•	343	ı	(836)	1,074	1,161	1,223
Interest carried and and and and and and and and and an	_	. Q		618	628	812	220'9	1	3,127	2,070	4,212	5,562	3,013	27,013	23 005	19,719
microst califica - Outsidability usufuls Displands most and)/q 	341	ı	1	208	573	2	716	284	5,568	747	(6,183)	4,518	4.680	4062
Cinca condition and factors	_	1		r	1	ı	1	•	1	ı	ı	•	, I		1	1
rines, penalites and ionelis	_	8 8		202	5	136	11	22	02.1	238	1,110	1,963	3.982	8.617	19.010	25 BEO
Licences and permits		8	26	22	28	72	8	4	45	7	7	2	143	1000	500	000'00
Agency services		1,036	920	797	998	1,162	296	674	070	89.	1036	1 173	(10)	661	68	210
Transfer receipts - operating	_	56,608	344	3,418	1	1 126	43.847		, ,	33 355	3	?	(107(1)	9,200	2890/5	10,211
Other revenue		8,879	4,005	7,061	9.362	5.506	4 674	4 140	6.604	0000	ı ç	•	151,0	146,823	809°C9L	182,367
ash Receipts by Source	_	141,205	65	103.126	108.189	96.96	141.05	84 260	60.00	470 704	0,020	- 070 207	(43,127)	18,970	19,836	21,648
her Cash Flows by Source				_			<u> </u>	1	3	5	107/04	715,101	810,14	1,2/4,/45	1,363,953	1,455,811
Transfer receipts - capital	_	9				-					-					•
Contributions & Contributed assets		23,010	ı	1	ı	674	24,510	1	J	17,562	t	1	7,278	79,840	63,052	65,100
Director on disperse of DDC	_	1	ı	t	1	1	ı	ı	t	1	<u> </u>	ı	ı	1		•
Short form forms	_	1	1	1	ı	ı	1	ı	ı	1	1	141	(141)	ı		-
Demonstration from the control of th	_	1	t	,	1	ı	ı	•	ı	1	ı	ı	'	1		-
Bollowing king terminancing		1	ı	1	1	1	1	ı	1	ı	1	1	1	•	80 000	40.000
Increase in consumer deposits	_	317	146	- - - - - - -	##	(2)	88	(243)	88	223	\$	103	1.547	2.500	2,500	1 500
receipt of ron-current depicors		•	1	1	ı	1	ı	•	1	ı	1	t	83 200	83.500	83.500	148 000
receipt of non-current receivables	_	769	1	1	1	,	1	ı	1	1	ı	1	(715)	25	25	036)
Ciraliye III non-curent myestments	1	6,341	(11,746)	•	(5,228)	1	1	ı	1	1	3,231	18,025	(30.684)	(20,000)	10 503	(000)
al Cash Receipts by Source	7	178,448	80,219	103,181	103,078	95,557	165,674	81,026	82,268	156,579	146,622	126.181	101.805	1.420.639	1,603,564	1 702 175
sh Payments by Type					_										Total I	1,102,117
Employee related costs	_	27,818	27,913	27,587	27,921	27,564	30,734	31,857	26.954	25.977	27 187	26.078	27 937	244 007	200 200	700
Remuneration of councillors		1,649	1,660	1,649	1,649	1,651	1,649	2,803	1,796	1,794	1.867	1835	2 154	22,146	203,502	100,000
Interest paid		'	ı	666	ı	t	10,683	ı	1	2		20.	2 2	041,52	20,102	454,454 401.00
Bulk purchases - Electricity		62,382	65,017	65,990	39,448	41,059	41,089	41,759	43.456	40.099	CL CP	41 887	CE 107	200'07 CD0 047	3,633	3,733
Bulk purchases - Water & Sewer	_	1	ı	1	1	ı	. 1	ı	,	1	 ! !	3	3	140,000	\$ 25	7¢0'090
Other materials		5,351	4,940	3,438	3,029	9,409	5,402	3,430	2.485	(20.293)	5 374	120	H2 230)	0 250	1 80 97	1 6
Contracted services	_	3,062	1	ı	2,479	2,678	3,191	. 6	2479	49.288	10.617	102 b	87.202	3,330	30,220	40,230
Grants and subsidies paid - other municipalities		1		1	r			1	1	} '	1	į 1	707' 10	660,171	- F	870,451
Grants and subsidies paid - other		1	1	•	6	ı	1	ı	•	1	ı	•	134	1 22	ı ç	1 3
Seneral expenses		10,580	13,289	8,746	5,833	12,027	11,713	10,162	4,781	(7.903)	5.971	5.790	77 220	108 240	410 000	316
n Payments by Type		110,843	112,818	108,409	80,379	94,388	104,462	90.412	81,952	89.855	93.486	85.400	227 476	4 374 504	1 244 045	50 70
er Cash Flows/Payments by Type													-	100,412,1	0 2 4 7	er, 154, 1
apital assets	_	13,974	8,841	9'926	10.842	5.158	13.198	544	6 530	13.736		2 506	494 200	504		
Repayment of borrowing	_	1	;	1,042	· I	1	3 223		3	4.043	<u>.</u>	enc',	826,121	79/'/17	263,234	273,263
Other Cash Flows/Payments		1	ı	1	ı		} '	ı r		745	1	1	3,223	8,528	14,666	16,106
Il Cash Payments by Type		124,817	121,659	119,127	91,221	99,546	120,882	90.923	88.494	103.393	104 250	- 900 00	245 726	4 500 074	476 000 F	
INCREASE/(DECREASE) IN CASH HELD	_	53.631	(41,440)	/45 QAE)	11 858	13 0801	707.77	1,000			200	000,20	040,140	1,000,000,1	CL8,220,1	1,721,084
ash/cash equivalents at the month/year beginning:		270.209	323.840	282.400	266.455	(5,809) 278 313	974 324	(9,897)	(6,223)	53,256	45,372	33,275	(244,921)	(80,232)	(19,254)	(18,909)
ash/cash equivalents at the month/year end:		323.840	282 400	256 A55	27R 219	274 204	210 445	300 240	303,218	302,995	356,251	401,623	434,898	270,209	189,977	170,723
	1		20.	ODL COO.	210,012	470,17	013,110	303,210	302,995	326,251	401,623	434,898	189,977	189,977	170,723	151,814

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entitles or this is the parent municipality's budget - Q4 Fourth Quarter

Description	Ref	2016/17				Budget Year 2	017/18			·
ocasi paon	Kei	Audited Outcome	Original Budget	Adjusted	Monthly	YearTD actual	YearTD	YYD	YTD	Full Yea
R thousands	1 1	Catcome	Duuget	Budget	actual		budget	variance	variance	Forecas
Revenue By Source						 			%	
Property rates										
Service charges - electricity revenue								_	l	
Service charges - water revenue	[]							_		
Service charges - sanitation revenue	1 1							-		
Service charges - refuse revenue	1 1			i				_		
Service charges - other	İΙ							-		
Rental of facilities and equipment	ÍΙ							-		
Interest earned - external investments	lł					1		-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits				ĺ				-		
Agency services	1							-		
Transfers and subsidies	1							-		
Other revenue				1				-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)						-		-		
	<u>-</u>		-			 +				
Expenditure By Type			İ							
Employee related costs	i i							_		
Remuneration of councillors								_		
Debt impairment		1						_ [
Depreciation & asset impairment				1				_		
Finance charges								_	i	
Bulk purchases		j						_	ļ	
Other materials			ļ					_		
Contracted services				i				_		
Transfers and subsidies								_	1	
Other expenditure								_		
Loss on disposal of PPE								_	ŀ	
Total Expenditure			_	-		_				
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		_	-	-	-	-	-	-		-
(National / Provincial and District)										
Fransters and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-								-		
profit Institutions, Private Enterprises, Public Corporatons,		}	i							
Higher Educational Institutions)		1								
Transfers and subsidies - capital (in-kind - ali)					:			-		
Surplus/(Deficit) after capital transfers & contributions	\dashv									
Taxation				-	_	-	-	-		-
Surplus/(Deficit) after taxation										

KZN292 KwaDukuza - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

Description	1	2010/1/	1			Budget Year 2	2017/18	ur wuarter		
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual		YTD variance	YTD variance	Full Year
Revenue By Municipal Entity		·						TEHRICE	%	Forecast
Insert name of municipal entity									<u> </u>	
The state of the s	- 1	ĺ						_		
	J							_	İ	
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		1		i		1		-		
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Total Operating Revenue								- 1		
								-		
Expenditure By Municipal Entity										
Insert name of municipal entity	i					i i		_		
								-		
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	1 1							-	1	
	1 1							-		
						1		-		
Total Operating Expenditure	2		-							
Surplus/ (Deficit) for the yr/period						 	-			
Capital Expenditure By Municipal Entity	1 1	-	-	-	-	-	-	-		_
nsert name of municipal entity	l I			ŀ				-	[
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		ſ		1		į		_ [
			ĺ			1		- 1		
otal Capital Expenditure	3									i

Month				Budget Year 2017/18	017/18			
	ed Original	Adjusted	Monthly	YearTD actual	YearTD	O. Y	eř.	% spend of Original
		i de la companya de l	actual		paget	Уапапсе	variance	Budget
							,	
· •	- 8 700	13 074	12 074	420 074	7000			
			+ /2,0	4/8/01	13,374	ı		~ %9
Le	,705 33,050	0 8,841	8,841	22,815	22,815	1		10%
	,325 43,770	9,676	9.676	32 491	32 401	ı		740
			10.842	10 300	40.000	1		0,4
November			750,01	40,000	45,553	ı		19%
		5,158	5,158	48,491	48,491	ı		21%
December 24,636	,636 22,060	13,198	13,198	61.689	61,689	1		27.0%
January 6,956	956 12,704		511	62 200	000 69			0,17
February 13 564	_		1 030	0010	02,200	J	30	%/7
			858'	70,139	68,739	(1,400)	-2.0%	30%
	_	12,426	11,045	81,184	81,165	(19)	%0.0	35%
April 16,199	199 17,048	38,423	7,764	88,948	119,588	30.640	25.6%	
May 11,588	588 10,286	75,298	7,518	96,466	194.886	98 420	50.5%	, ,
June 52,049	049 5,995	22.876	42.570	139 036	247.716	78 726	36.2%	3 0
Total Capital expenditure	3	1	430.024	00000	201,102	10,120	20.2.78	0

KZN292 KwaDukuza - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter 2016/17 Description Budget Year 2017/18 Audited Original Adjusted Monthly YearTD YTD YTD Full Year YearTD actual Outcome Budget R thousands Budget actual budget variance variance Forecast Capital expenditure on new assets by Asset Class/Sub-class <u>Infrastructure</u> 137,334 70,962 64,114 10,951 33,002 64,114 48.5% 31,112 Roads Infrastructure 64.114 108,458 25,582 26,262 10,382 22,222 26,262 4,041 15.4% Roads 26,262 106,357 17,762 17,357 10,382 18,554 17,357 -6.9% (1,197)Road Structures 17,357 2,101 1,800 1,800 1,768 1,800 32 1.8% Road Furniture 1,800 6,020 7,105 1,899 7,105 5,206 73.3% Capital Spares 7,105 Storm water Infrastructure Drainage Collection Storm water Conveyance Attenuation Electrical Infrastructure 28,699 45,030 37,416 570 10,344 37,416 72.4% 27,073 Power Plants 37,416 **HV Substations** 25,000 13,770 90 3.854 13,770 9,916 72.0% 13,770 HV Switching Station HV Transmission Conductors MV Substations 600 2,900 2,708 2,900 6.6% 192 MV Switching Stations 2,900 MV Networks 2,850 1,845 47 1,596 1,845 13.5% 249 LV Networks 1.845 26,422 16,580 18,901 433 2,186 18,901 88.4% 16,715 18,901 Capital Spares 2,277 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 177 350 435 437 435 -0.3% (1) Landfill Sites 435 Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points 250 340 342 340 (1) -0.3% Waste Separation Facilities 340 177 100 95 95 Q5 Electricity Generation Facilities 95 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

1		•	δŢ						
Information and Communication Infrastructure] [-1		_	_ 1	_ 1		1	1	1
Data Centres					_	_	_		-
Core Layers							_		
Distribution Layers							_	1	
Capital Spares		1					İ -		
Community Assets	55,021	75,250	73,171	22,087	56,667	73,171	16,504	22.6%	72.47
Community Facilities	33,991	59,882	61,297	20,073	45,373	61,297	15,924		73,17
Halis	10,609	15,400	11,891	2,273	5,290	11,891	6,601	1	61,29 11,89
Centres Crèches			-		. ,		- 0,001	33.0,7	11,09
Clinics/Care Centres		7,466	5,942	2,201	3,025	5,942	2,917	49.1%	5,94
Fire/Ambulance Stations		1	- [_	_		-
Testing Stations	·		-			-	_		_
Museums		6,186	6,186			6,186	6,186	100.0%	6,186
Galleries	1		-			-	_		
Theatres			-			-	-		_
Libraries		İ	-			-	-		_
Cemeteries/Crematoria	22 200	05.000	-			-	_		_
Police	23,382	25,600	23,420	9,099	27,982	23,420	(4,562)	-19.5%	23,420
Puris		230	230		198	230	32	14.1%	230
Public Open Space]	50	-			-	-	Ì	i -
Nature Reserves	1 1	50	46		46	46	-	}	46
Public Ablution Facilities		200	236			-	_		_
Markets	1 1	200	230		236	236	-		236
Stalls .		500			1	-	-		_
Abattoirs			_			-	-		-
Airports	l i		_			- 1	-		-
Taxi Ranks/Bus Terminals		4,250	13,346	6,500	8,596	12 246	4.750	35.6%	_
Capital Spares		,		0,000	0,090	13,346	4,750	33.0%	13,346
Sport and Recreation Facilities	21,030	15,368	11,874	2,014	11,294	11,874	- 580	4.9%	-
Indoor Facilities	4,009	6,381	4,002	789	3,542	4,002	460 i	11.5%	11,874
Outdoor Facilities	17,021	8,987	7,871	1,225	7,752	7,871	119	1.5%	4,002
Capital Spares				,	.,	,,0,,	-	, ,,,,,,	7,871
Heritage assets				_	_	_	_		_
Monuments Ulateda Rulleta an									
Historic Buildings							-		
Works of Art Conservation Areas					1		_		
	1 1						_		
Olher Heritage						Ì	_		
Investment properties		500	_	_	_			İ	
Revenue Generating	-	500							
Improved Property	}				ł	_	-		-
Unimproved Property	1 1	500	_	İ		_	-		
Non-revenue Generating	-	-	-	_	_	_	_ [
Improved Property					i		_	ļ	-
Unimproved Property							-	-	
Other assets Operational Buildings	2,361	6,000	4,500	1,489	3,048	4,500	1,452	32.3%	4,500
Operational Buildings Municipal Offices	2,361	6,000	4,500	1,489	3,048	4,500	1,452	32.3%	4,500
Pay/Enquiry Points	2,361	6,000	4,500	1,489	3,048	4,500	1,452	32.3%	4,500
Building Plan Offices							-		1,000
Workshops	i						-	-	
Yards					1	i	_		
Stores	j			İ	ĺ		_		
Laboratories							- 1		
Training Centres					i		-	1	
Manufacturing Plant	i						- 1	ľ	
Depots							-		
Capital Spares						!	-	ŀ	
Housing			İ				_		
Staff Housing	-	-	-	-	-	-	-		_
Social Housing		İ					-		
Capital Spares		İ			ļ	1	-		
	1						-		
Biological or Cultivated Assets			-	_	_	_	_		
Biological or Cultivated Assets							-		- _
		1	1	1	1	1	- 1	ı	
ntangible Assets Servitudes	- 1	3,560	400	_	_	400	400	100.0%	400

Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified		-	3,560	400 i	-	-	400	400 - 400 -	100.0%	400
Computer Equipment		792	1,200	1,280	287	693	1,280	587	45,9%	1,280
Computer Equipment		792	1,200	1,280	287	693	1,280	587	45.9%	1,280
Furniture and Office Equipment		1,041	1,356	1,031		385	1,031	646	62.6%	1,031
Furniture and Office Equipment		1,041	1,356	1,031	-	385	1,031	646	62.6%	1,031
Machinery and Equipment		3,351	2,210	2,442	359	1,492	2,442	950	38.9%	2,442
Machinery and Equipment		3,351	2,210	2,442	359	1,492	2,442	1,100	45.1%	2,442
Transport Assets	!	4,623	320	1,420	-	-	1,420	1,420	100.0%	1,420
Transport Assets		4,623	320	1,420			1,420	1,420	100.0%	1,420
Libraries			_		_	_	_	_		_ i
Libraries								_		
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals								.		
Total Capital Expenditure on new assets	1	204,522	161,358	148,358	35,174	95,286	148,358	53,071	35.8%	148,358

KZN292 KwaDukuza - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4 Fourth 2016/17 Budget Year 2017/18 Description Ref Audited Original Adjusted Monthly YTD YTD Full Year YearTD actual Outcome Budget Budget actual budget variance R thousands variance Forecast Capital expenditure on renewal of existing assets by Asset Class/Sub-class % <u>Infrastructure</u> 25,596 24,190 1,798 16,348 24,190 32.4% 7,842 24,190 Roads Infrastructure 38,913 19,200 17,394 1,626 13.742 17,394 3,652 21.0% 17,394 Roads 38,913 14,100 12,687 1,496 10,388 12,687 18.1% 2,299 12,687 Road Structures 5,100 4,707 130 3,353 1,354 28.8% 4,707 4,707 Road Furniture Capital Spares Storm water Infrastructure 3,000 2,000 173 1,354 32.3% 2,000 646 2,000 Drainage Collection Storm water Conveyance 3,000 2,000 173 1,354 2,000 32.3% 646 2,000 Attenuation Electrical Infrastructure 5,725 3,396 4,796 1,252 4,796 73.9% 3,544 4,796 Power Plants **HV Substations** _ HV Switching Station HV Transmission Conductors 3,000 4,250 1,252 70.5% 4,250 2,998 4,250 MV Substations MV Switching Stations MV Networks 396 546 546 100.0% 546 546 LV Networks 5,725 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 Rall 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 Date Centres	-	-	-		- -	. _	.	.]	1
Core Layers		1					_	.	
Distribution Layers							-		
Capital Spares		1					-	.	
Community Assets	2,05	5,400	2 225				-		
Community Facilities	11								3,22
Halls	1 1		1,110	40	1,690	1,71			1,71
Centres			_				-	ļ	-
Crèches		1	_						-
Clinics/Care Centres Fire/Ambulance Stations	1 1		_						-
Testing Stations Testing Stations		1	_	İ]	_		_
Museums			-		1		_	ļ	_
Galleries		1	-		ĺ		_		-
Theatres		1	-				_		_
Libraries		1	-			,	-	1	-
Cemeteries/Crematoria		1	-				-		_
Police]]	1 .	-	i			-		_
Puris			-		İ		-		-
Public Open Space	11	i i	_				-		-
Nature Reserves			_		1		-		-
Public Ablution Facilities		3,800	1,713	433	2 1,696	1,713	17	1.0%	-
Markets CA-II-			-		1,000	1,113	1 1/	1.076	1,713
Stalls							_		-
Abattoirs Airports			-				_		
Taxi Ranks/Bus Terminals			- [-		_
Capital Spares			-				_	ļ	_
Sport and Recreation Facilities	15	[-				_		
Indoor Facilities	2,044	1,600	1,512	46	1,204	1,512	308	20.4%	1,512
Outdoor Facilities	214 1,830	4 000		•			-	-	
Capital Spares	1,630	1,600	1,512	46	1,204	1,512	308	20.4%	1,512
Heritage assets	_						-		
Monuments				<u>_</u>		<u> </u>	<u> </u>	<u> </u>	
Historic Buildings					ĺ		-		
Works of Art			1				-		
Conservation Areas					1		_		
Other Heritage			1				_		j
Investment properties	<u> </u>			_	_	_	_	i	
Revenue Generating Improved Property	-	-	-			_			
Unimproved Property		İ			Į i		_		<u>-</u>
Non-revenue Generating							_		Ì
Improved Property	-	-	-	-	-	-	_		_
Unimproved Property]]		-		
Other assets	43 300	35 444					-		
Operational Buildings	13,388 13,307	15,400	16,144	579	12,766	16,144	3,378	20.9%	16,144
Municipal Offices	13,307	13,400 13,000	14,144	579	12,766	14,144	1,378	9.7%	14,144
Pay/Enquiry Points	10,007	19,000	13,750	299	12,486	13,750	1,264	9.2%	13,750
Building Plan Offices	1 1		_ [-	-		-
Workshops	1		_			-	-		-
Yards	1 1 1	400	394	280	280	204	-	20 004	-
Stores			_	200	200	394	114	28.9%	394
Laboratories	1 1		_	i		-	-	j	-
Training Centres			_			-	-	ĺ	- [
Manufacturing Plant	1 1		_	i		_	-		-
Depots]					-	-	[-
Capital Spares	1 1					İ	_		ļ
Housing Staff Housing	81	2,000	2,000	_	_	2,000	2,000	100.0%	2,000
Staff Housing						2,000	2,000	, , , , , ,	2,000
	81	2,000	2,000			2,000	2,000	100.0%	2,000
Social Housing					-	-,	-		2,000
Capital Spares		i	l						
Capital Spares Signoglical or Cultivated Assets		_	_	_					1
Capital Spares	-								
Capital Spares Signoglical or Cultivated Assets		_		-			-		

L	_		,	R	5					
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified		-	-		-	-	-			-
Computer Equipment Computer Equipment							_	- 		_
<u>Furniture and Office Equipment</u> Furniture and Office Equipment		-						<u>-</u>		_
Machinery and Equipment Machinery and Equipment		<u>-</u>						- -		_
Transport Assets Transport Assets						-		-		
<u>Libraries</u> Libraries								-		
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		<u> </u>				-		-		_
Total Capital Expenditure on renewal of existing assets	1	60,084	46,396	43,559	2,856	22.044	40.000		20 -	
· · · · · · · · · · · · · · · · · · ·			,	40,000	2,000	32,014	43,559	11,545	26.5%	43,559

KZN292 KwaDukuza - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter Description Budget Year 2017/18 Rei Audited Original Adjusted Monthly YTD YTD Full Year YearTD actual Outcome Budget Budget R thousands actual budget variance variance Forecast Repairs and maintenance expenditure by Asset Class/Sub-class Infrastructure 28.163 57,124 54,369 1,904 36,171 54,369 33.5% Roads Infrastructure 18,197 54,369 9,465 11,777 18,248 7,586 153 18,248 10,662 58.4% Roads 18,248 9,465 6,506 13,160 175 5,638 Road Structures 13,160 7,521 57.2% 13,160 Road Furniture 5,271 5,088 (21) 1,948 5,088 3,140 61.7% Capital Spares 5,088 Storm water Infrastructure 13,500 7,511 37 7.604 7,511 (93)-1.2% Drainage Collection 7,511 13,500 7,511 37 7,604 7,511 -1.2% (93)Storm water Conveyance 7,511 Attenuation Electrical Infrastructure 18,698 31,811 28,607 1,713 20,947 28,607 7,660 26.8% Power Plants 28,607 **HV Substations** 720 791 110 791 86.1% 681 HV Switching Station 791 **HV Transmission Conductors** MV Substations 2,240 1,807 91 493 1,807 72.7% MV Switching Stations 1,314 1,807 MV Networks 1,192 1,049 2 152 1,049 85.6% 898 LV Networks 1,049 18,698 27,659 24,960 1,619 20,192 24,960 19.1% 4.768 Capital Spares 24,960 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 35 3 34 3 -981.7% Landfill Sites (31)3 35 3 34 3 -981.7% Waste Transfer Stations (31)3 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 27,418 30,410 37,035 1,249 22,776 37,035 14,259 38.5% Community Facilities 37,035 15,961 2,788 14,317 171 1,916 14,317 12,401 86.6% 14,317 Halls 808 802 3 749 6.6% 802 53 802 Centres Creches 30 26 26 100.0% 26 Clinics/Care Centres Fire/Ambulance Stations **Testing Stations** Museums 13 12 2 12 83.4% 10 Galleries Theatres Libraries 51 68 78 68 -13.7% (9) 68 Cemeteries/Crematoria Police Puris Public Open Space 15,961 1,554 12,620 95 288 12,620 97.7% 12,332 12,620 Nature Reserves Public Ablution Facilities 335 790 73 800 790 (10) -1.2% Markets 790 Stalls **Abattoirs** Airports Taxi Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities 11,458 27,622 22,717 1,078 20,859 22,717 8.2% 1,858 22,717 Indoor Facilities Outdoor Facilities 11,458 27,622 22,717 1,078 20,859 22,717 8.2% 1,858 22,717 Capital Spares Heritage assets 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 Other assets 2,871 1,359 1,330 273 951 1,330 379 28.5% 1,330 Operational Buildings 2,871 1,359 1,330 273 951 1,330 28.5% 379 1,330 Municipal Offices 2,871 1,351 1,322 273 947 1,322 28.4% 376 1,322 Pay/Enquiry Points Building Plan Offices Workshops 2 (2)#DIV/0! Yards 5 100.0% Stores 3 3 0 2 26.0% 3 1 3 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 697 630 19 360 630 42.8% 270 630 Servitudes

26

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	~	_

1				U	V					
Licences and Rights Water Rights		-	697	^ ^ ₆₃₀	19	360	630	270	42.8%	63
Effluent Licenses								_		
Solid Waste Licenses								-		1
Computer Software and Applications		}	697	630	19	360	000	-	42.8%	
Load Settlement Software Applications			•	000	10	300	630	270	42.076	63
Unspecified								_		
Computer Equipment		_	_	11	3 i	10	11		12.8%	
Computer Equipment				11	3	10	11		12.8%	1.
Furniture and Office Equipment					3	10	''	1	12.0%	1'
Furniture and Office Equipment		100	83	74	2	26	74	48	65.5%	74
t stritting and Office Equipment	f l	100	83	74	2	26	74	48	65.5%	74
Machinery and Equipment		2,016	1,745	1,809	128	1,239	1,809	570	31.5%	1,809
Machinery and Equipment		2,016	1,745	1,809	128	1,239	1,809	570	31.5%	1,809
Transport Assets		8,252	8,981	9,602	739	8,046	9,602	1,556	16.2%	9,602
Transport Assets		8,252	8,981	9,602	739	8,046	9,602	1,556	16.2%	9,602
<u>Libraries</u>	11	-	_	_	_	_		-		0,001
Libraries	1 1							<u> </u>		
Zoo's, Marine and Non-biological Animals		_	_	_				-		
Zoo's, Marine and Non-biological Animals										
otal Repairs and Maintenance Expenditure	_ 1	68,820	100,399	104,860	4,316	60 500	404.000		22.69/	
		30,020	,000	104,000	4,310	69,580	104,860	35,280	33.6%	104,860

KZN292 KwaDukuza - Supporting Table SC1 Description		2016/17				Budget Year 20	17/18			
·	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
R thousands Depreciation by Asset Class/Sub-class	1						naget	ATIINICE	variance %	Forecast
Infrastructure		40,427	52,563	52,563	3,521	37,077	52,563	15,486	29.5%	52,563
Roads Infrastructure		17,154	20,016	20,016	1,941	20,907	20,016	(891)	-4.5%	20,016
Roads		17,154	20,016	20,016	1,941	20,907	20,016	(891)	-4.5%	20,016
Road Structures										
Road Furniture								-	•	
Capital Spares								_		
Storm water Infrastructure		4,031	7,974	7,974	78	78	7,974	7,896	99.0%	7,974
Drainage Collection		4,031	7,974	7,974	78	78	7,974	7,896	99.0%	7,974
Storm water Conveyance								_		,,,,,,
Attenuation								_		
Electrical Infrastructure	1 1	18,948	24,145	24,145	1,469	15,807	24,145	8,339	34.5%	24,145
Power Plants					,		-,,,,,	-		27,170
HV Substations			1,932	1,932		_	1,932	1,932	100.0%	1,932
HV Switching Station		ľ		·]		_	1,002	1,502		1,532
HV Transmission Conductors		i	4,633	4,633		_	4,633	4,633	100.0%	4 000
MV Substations			• • •	,,,,,		_	7,000	4,000	100.075	4,633
MV Switching Stations			9,649	9,649	1,469	15,806	0.640		-63.8%	0.040
MV Networks			2,498	2,498	1,100	15,000	9,649 2,498	(6,157)	100.0%	9,649
LV Networks		18,948	5,433	5,433		1		2,498	100.0%	2,498
Capital Spares			0,100	0,100		1	5,433	5,432	100.0%	5,433
Water Supply Infrastructure	i 1	_	_	_				-	- 1	
Dams and Weirs		_ [- 1	-	-	- 1	-	-		-
Boreholes								-	ĺ	
Reservoirs								-		
Pump Stations	1 1					İ		-	i	
Water Treatment Works		1	ĺ					-		
Bulk Mains						i		-		
Distribution			ŀ					-		
Distribution Points								-		
PRV Stations	-	ľ						-	1	
Capital Speres	1 1						}	-		
Sanitation Infrastructure								-		
		-	-	-	-	-	-	-		_
Pump Station						1		- [
Reliculation					İ			-		
Waste Water Treatment Works	1 1							-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								_		
Solid Waste Infrastructure		294	428	428	32	285	428	143	33.4%	428
Landfill Sites				ŀ		İ		_		720
Waste Transfer Stations	1 1							_		
Waste Processing Facilities		ľ		1				_		
Waste Drop-off Points		294	428	428	32	285	428	143	33.4%	428
Waste Separation Facilities									1	420
Electricity Generation Facilities	1 1		İ	Į.				-		
Capital Spares			ĺ	-	i	1	ŀ	~		
Rail Infrastructure		_	_	_	.	_		-		
Rail Lines		ĺ	1	_	-	~	-	~		_
Rail Structures			1					-		
Rail Furniture								-	i	
Drainage Collection								-	İ	
Storm water Conveyance			!	ļ				-		
Attenuation			1	•		1		-		
MV Substations					i	İ	ļ	-		
LV Networks		1						-		
Capital Spares		1						-		
Coastal Infrastructure								-		
		-	-	-	-	- }	-	-	-	-
Sand Pumps		İ	-			İ		-		
Piers								-		
Revetments								-	İ	
Promenades		J						_]		
Capital Spares								_	1	

Information and Communication Infrastructure	1 1			 1	ı			0	1
Data Centres	-	_	-	-	-	-	-		_
Core Leyers			}				-		~
Distribution Layers						ļ	-		
Capital Spares							_		
Community Assets	608	8,776	8,776	5,199	E 400	0.774		40.8%	
Community Facilities	608	5,726	5,726	3,276	5,199 3,276	8,776 5,726	3,577 2,450		8,776 5,726
Halls		3,612	3,612		2,218	3,612			3,720
Centres				7,210		0,012	1,004	00.070	3,012
Crèches	1 1	90	90		_	90	90	100.0%	90
Clinics/Care Centres		1			-		_		
Fire/Ambulance Stations					_		_		
Testing Stations					-		-		
Museums	1 1				-		-		
Galleries Theatres	1 1				-		_		+
Libraries					-		-		
Cemeteries/Crematoria		455	455	472	472	455	(17)	1	455
Police	608	912	912	439	439	912	472	51.8%	912
Puris					-	-	-		
Public Open Space				4.17			-	#5000	
Nature Reserves	1			147	147		(147)	#DIV/0!	
Public Ablution Facilities	1 1	632	632		-	220		100.0%	
Merkets		002	002		_	632	632	100.076	632
Stalls		25	25		_	25	25	100.0%	٠,
Abattoirs						20	25	100.075	25
Airports					_		_		
Taxi Ranks/Bus Terminals]				_		_		
Capital Spares					_	_	_		
Sport and Recreation Facilities	-	3,050	3,050	1,922	1,922	3,050	1,127	37.0%	3,050
Indoor Facilities					_				3,444
Outdoor Facilities		3,050	3,050	1,922	1,922	3,050	1,127	37.0%	3,050
Capital Spares							_		
Heritage assets				-		_	_		
Monuments							-		
Historic Buildings Works of Art							-		
Conservation Areas			1				-		
Other Heritage							-		
<u> </u>							-		
Investment properties Revenue Generating	-		-				-		
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property							_		
Non-revenue Generating							-		
Improved Property	-	-	-	_	-	-	_		-
Unimproved Property							_		
Other assets	8,419	3,651	3,651	(4,577)	2 024	2 054	- 474	-4.7%	
Operational Buildings	8,008	3,034	3,034	(4,614)	3,821 3,784	3,651 3,034	(171) (751)		3,651
Municipal Offices	8,008	2,998	2,998	(4,614)	3,784	2,998	(786)		3,034 2,998
Pay/Enquiry Points			2,000	(4,014)	-	2,330	(100)	20.270	2,990
Building Plan Offices					_		_		
Workshops		36	36		_	36	36	100.0%	36
Yards					_		_		30
Stores	!				_		_		
Laboratories					_		_		
Training Centres					-		_		
Manufacturing Plant					-		-		
Depots					-		-		
Capital Spares					-		-		
Housing	410	617	617	37	37	617	580	94.0%	617
Staff Housing							_		
Social Housing	410	617	617	37	37	617	580	94.0%	617
Cepital Spares]]						-		
Biological or Cultivated Assets	<u> </u>			_	_	_	_		_
Biological or Cultivated Assets					· .				
Intangible Assets	2,667	2,619	2,619	(18)	(192)	2,619	2,811	107.3%	2,619
Servitudes	~,~~/		2,013	, (10)	(192)	2.579	∠.871	107.070	2.619

Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified		2,667	2,619 2,619	2,619 2,619	(18)	(192) (192)		2,811 - - - 2,811 -	107.3% 107.3%	2,619 2,619
Computer Equipment		2,499	2,363	2,363	123	1,452	2,363	911	38.6%	2,363
Computer Equipment		2,499	2,363	2,363	123	1,452	2,363	911	38.6%	2,363
Furniture and Office Equipment		1,184	2,272	2,272	117	1,592	2,272	680	29.9%	2,272
Furniture and Office Equipment		1,184	2,272	2,272	117	1,592	2,272	680	29.9%	2,272
Machinery and Equipment		1,621	4,175	4,175	265	2,748	4,175	1,427	34.2%	4,175
Machinery and Equipment	i	1,621	4,175	4,175	265	2,748	4,175	1,427	34.2%	4,175
Transport Assets		5,840	6,080	6,080	581	5,676	6,080	404	6.6%	6,080
Transport Assets		5,840	6,080	6,080	581	5,676	6,080	404	6.6%	6,080
<u>Libraries</u>			-		-	-	- .	_		_
Libraries										
Zoo's, Marine and Non-blological Animals		_			_	_	_	_		_
Zoo's, Marine and Non-biological Animals								-		
Total Depreciation	1	63,265	82,499	82,499	5,211	57,373	82,499	25,126	30.5%	82,499

KZN292 KwaDukuza - Supporting Table SC13						Budget Year 20)17/18			, , , vui ui
Description R thousands	Ref	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 A	1	es/Sub class							%	1 0160831
	aser Cia	39/200-Cl358]				
Infrastructure Roads Infrastructure			13,550	16,620	3,449	4,205	16,620	12,415	74.7%	16,62
Roads		-	10,500	13,650	3,385	3,385	13,650	10,265	75.2%	13,650
Road Structures		l i	10,500	13,650	3,385	3,385	13,650	10,265	75.2%	13,650
Road Furniture								-		
Capital Spares		[l i		-		
Storm water Infrastructure		l i	ŀ					-		
Drainage Collection	-	-	-	-	-	- [-	_		-
Storm water Conveyance	İ	!				[-	İ	
Attenuation						ĺ		-		
Electrical Infrastructure]	0.050					- ,		
Power Plants		-	3,050	2,970	65	820	2,970	2,150	72.4%	2,97
HV Substations								-		
HV Switching Station								-	!	
HV Transmission Conductors								-		
MV Substations	İ							-		
MV Switching Stations						168		(168)	#DIV/0!	
MV Networks			450					-		
LV Networks	}		450	540	65	382	540	158	29.3%	54
Capital Spares	1 1		2,600	2,430		270	2,430	2,160	88.9%	2,43
Water Supply Infrastructure								-		
Dams and Weirs		-	-	-	-		-	-		-
Boreholes						1		-		
Reservoirs	1 1		•					-		
								-		
Pump Stations	1 1		Ì					-		
Water Treatment Works	1 1	ļ		İ	j	1		_	İ	
Bulk Mains		1						_		
Distribution								- 1		
Distribution Points	1 1							-		
PRV Stations]	-						-		
Capital Spares	1 1				İ			_		
Sanitation Infrastructure	1 [-	-	-	-	-	_	-		_
Pump Station	1 1			ĺ				_		
Reticulation	1 1							_		
Waste Water Treatment Works		ſ						_		
Outfall Sewers								_		
Toilet Facilities								_	ŀ	
Capital Spares			i	1	ļ			_		
Solid Waste Infrastructure		-	-	_	_	_	_	_		
Landfill Sites			!	1				_		_
Waste Transfer Stations								_		
Waste Processing Facilities] [_		
Waste Drop-off Points					}			_		
Waste Separation Facilities			ļ					_		
Electricity Generation Facilities		į	ĺ	-				_ [-	
Capital Spares	1 1							_ [
Rail Infrastructure	1 1	_	_	_		_		-		
Rail Lines						_	-	-		-
Rail Structures	1 1							-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance				1				-		
Attenuation								-		
MV Substations	1 1				1			-		
LV Networks						İ		-	-	
Capital Spares								-		
Coastal Infrastructure					1			-		
Sand Pumps		-	-	-	-	-	-	-		-
Piers								-		
Revetments		1		}			ľ	-		
Promenades		1						-		
]	-		ĺ	ļ	İ	-	ŀ	
Capital Spares	1 1	1		1				_		

				_		U					
Information and Communication Infrastructure		1	_	-	_	_	.		1	ı	1
Data Centres	ł			1			_	_	_		_
Core Layers Distribution Layers		1							-		
Capital Spares	ľ								_		
		İ							-		
Community Assets Community Facilities		ļ		6,940		5 49	<u>5</u> 2,804	4,365	1,562	35.8%	4,365
Halls			-	150	142	2 -	142				142
Centres	Ī			}					-		
Crèches	J	1							-		
Clinics/Care Centres				1					-		
Fire/Ambulance Stations								İ	-		
Testing Stations									-		
Museums									-		
Galleries	ĺ								_		
Theatres Libraries		}							_		
Cemeteries/Cremetoria	- 1							İ	_		
Police									_		
Puris		1							-		
Public Open Space				150	140	İ		1	-		
Nature Reserves				150	142		142	142			142
Public Ablution Facilities									_		
Markets]							
Stalls Abattoirs		1		1							
Abattoirs Airports		l							_		
Taxi Ranks/Bus Terminals	İ	1							_		
Capital Spares									-		
Sport and Recreation Facilities			_	6,790	4 224	405			-		
Indoor Facilities			_	0,780	4,224	495	2,662	4,224	1,562	37.0%	4,224
Outdoor Facilities		1		6,790	4,224	495	2,662	4.004	4 500	37.00/	
Capital Spares		İ		*1,755	',== '	400	2,002	4,224	1,562	37.0%	4,224
Heritage assets					_	_	_	_	_	l	
Monuments	İ						· · · · · · · · · · · · · · · · · · ·		_		<u> </u>
Historic Buildings Works of Art	-								-		
Conservation Areas	ı	ľ				ĺ			_		
Other Heritage									-		
Investment properties									-		
Revenue Generating			-				<u> </u>	<u>-</u>			_
Improved Property			-	-	-	-	-	-	-		_
Unimproved Property		ł							-		
Non-revenue Generating			_	_	_				-		
Improved Property					_	_	_	_	-		-
Unimproved Property	l i	i							_		
Other assets Operational Pullstone				2,600	4,860	596	4,726	4,860	134	2.8%	4,860
Operational Buildings Municipal Offices			-	2,600	4,860	596	4,728	4,860	134	2.8%	4,860
Pay/Enquiry Points	ŀ			2,600	4,860	596	4,726	4,860	134	2.8%	4,860
Building Plan Offices				i					-		
Workshops									-		
Yards									- [
Stores	1 1								~		
Laboratories	1 1		ł						-		
Training Centres									_		
Manufacturing Plant			1			İ			_		-
Depots Capital Spares			- 1					i	_	,	
Housing									-		İ
Staff Housing	1 1		-	-	-	-	-	- [-		- [
Social Housing									-		ĺ
Capital Spares				İ					-		
Biological or Cultivated Assets							1	İ	-		ļ
Biological or Cultivated Assets	-		-						~		[
Intangible Assets				1					-		
Servitudes	-		- -								
	1 1		I						-		

					0 1					
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified		-	-	-	-	-	-	-		-
Computer Equipment Computer Equipment				_	<u>-</u>					
Furniture and Office Equipment Furniture and Office Equipment		<u>-</u>						-		
Machinery and Equipment Machinery and Equipment		<u> </u>	_	-						
Transport Assets Transport Assets						· 		-		<u>-</u>
Libraries Libraries										
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	23,090	25,845	4,540	11,735	25,845	14,110	54.6%	25,845

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET Tan national treasury

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2018 to 30/06/2018



	Description and Purpose	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.	Comp on far officers and the same of the s	or in terms of section 29 (1);			Nil	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	by agreement; or	or organ of state;				Refund of balance of electricity deposits on closure of account Mrs R D Singh - Director Revenue		lance with section 13;		ms of saction 31.		o-time.			`)	MINICIPAL MANAGE
KUZA MUNICIPALITY	Amount in R'000	C for finance in terms of section	Z	<u>8</u>	Ž	relief find without budget and	Nil Initia mittout buaget ap	state of money received by the	if of that person or organ of state by agreement; or	Ĕ	though the state of the state o	Nii Account,	ecurity deposits:	R867 429 Refund of balance		d investment purposes in acco	II.	a multi-vear capital project in terms of section 31:	Z	as may be prescribed from time	Ē		\	
NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY	Payee	1(b) - Expenditure authorised by the ME		Section 11(c) - Unforeseeable and unavoidable ex		Section 11(d) -Payments from a trust charitable of		1(e) - Payments to a person or organ of	money collected by the municipality on behalf	any modiance of other payments received by	Section 11(f) - Refund money incorrectly naid into	and financial for	Section 11(g) - Refund guarantees, sureties and security deposits:	Various Debtors R	147	Section 11(ii) - rayments for cash management and investment purposes in accordance with section 13;		Section 11(i) - To defray increased expenditure on		Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.			1. Kaper	CHIEF FINANCIAL OFFICER
	Date	. Section		Section		Section		. Section			Section		Section :	th Quarter	Continu	Deciloii		Section 1		Section		,	1	7

Instructions for completing this report:

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

Withdrawals that must be reported each quarter:

Distribution:

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

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Treasury House
146 Chief Albert Luthuli Road
Pletermaritzburg 3201
P O Box 3613
Pletermaritzburg 3200
Tel: +27 (0) 33 897 4200
Fax: +27 (0) 33 342 4662
Internet: www.kzntreasury.gov.za

KZN PROVINCIAL TREASURY

MUNICIPAL FINANCE

Our Ref: 11/6/13/1(KZN292)-2019 Enquiries: Arvin Soopal

Date: 10 July 2018

THE MUNICIPAL MANAGER KWADUKUZA LOCAL MUNICIPALITY P O BOX 72 KWADUKUZA 4450

Fax No: 032 437 5098

Dear Mr N.J. Mdakane

HIGH LEVEL ASSESSMENT OF THE APPROVED BUDGET FOR THE 2018/19 FINANCIAL YEAR

- 1. Reference is made to your Approved Budget for the 2018/19 financial year that was submitted to Provincial Treasury in accordance with Section 24(3) of the Municipal Finance Management Act (MFMA), which states that the accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.
- 2. Provincial Treasury has conducted a high level assessment of your Approved Budget with a view of assessing whether the municipality has considered the comments and recommendations provided by Provincial Treasury on your 2018/19 Tabled Budget, as required by Section 23(1)(b) of the MFMA. Section 23(1)(b) states that the municipal Council must consider any views of the National Treasury, the relevant Provincial Treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
- 3. A Council resolution approving the 2018/19 budget dated 31 May 2018 was received by Provincial Treasury. However, the Council resolution submitted did not contain proof indicating that Provincial Treasury's comments were tabled in Council as requested in Provincial Treasury's assessment letter on the 2018/19 Tabled Budget dated 23 May 2018.
- 4. A high level assessment conducted on your 2018/19 Approved Budget is set out in Tables 1 to 6 in Annexure B and should be read together with Provincial Treasury's assessment of the 2018/19 Tabled Budget.
- 5. Based on the high level assessment of your Approved Budget and as per Table A7: Budgeted cash flows and Table A8: Cash backed reserves/accumulated surplus reconciliation, the 2018/19 Approved Budget appears to be Funded.

Page 1 of 2

- 6. The municipality is requested to table in the next Council meeting; Provincial Treasury's comments on the high level assessment conducted on your Approved Budget for 2018/19 and provide us with a copy of the Council resolution and the minutes thereof.
- 7. As part of the National Treasury's Budget Verification exercise, National Treasury publishes a consolidated set of budget information for all municipalities annually. The municipality is thus reminded of their responsibility to ensure that all the submitted annual returns and mSCOA datastrings are fully aligned to the 2018/19 Approved Budget (A Schedule).
- 8. The municipalities are reminded that National Treasury reserves the right to invoke Section 38(1)(a) of the MFMA which empowers National Treasury to withhold a municipality's Equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(1) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury' requests for information in terms of Section 74 of the MFMA.

Yours faithfully

Mr. F. Cassimjee

Chief Director: Municipal Finance

CC. Mayor

Chief Financial Officer

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General Compliance - Approved Budget

Annexure B: High level Assessment of the Approved Budget: 2018/19 Table 1: General Compliance - Approved Budget Comments Yes/No / **Key Focus Areas** No. (If required) N/A 1.1 Was the Approved Budget and related documents submitted to Provincial Treasury within 10 working days after approval? (Printed and electronic copies) Has the municipality prepared the Original Budget as per the prescribed format and content as stipulated in the MBRR? - Schedule A of MBRR? Part 1 - Annual Budget Table of contents Mayors report - Resolutions - Executive summary Annual Budget tables (Fully completed as per prescribed Schedule A format) Part 2 - Supporting Documentation Explanations or descriptions of the following are required only where applicable: Overview of annual budget process Overview of alignment of annual budget with integrated Development Plan Measurable performance objectives and indicators Overview of budget-related policies Overview of budget assumptions Overview of budget funding Expenditure on allocations and grants programmes - Allocations and grants made by the municipalities Councillor and board member allowances and employee benefits Monthly targets for revenue, expenditure and cash flow Annual budgets and service delivery and budget implementation plans- internal departments - Annual budgets and service delivery agreements - municipal entities and other external mechanisms Contracts having future budgetary implications Capital expenditure details Legislation compliance status Other supporting documents Annual budgets of municipal entities attached to the municipalities' annual budget N/A - Municipal Manager's quality certification The municipality did not submit a signed Has the municipality submitted a signed budget locking certificate within 10 working budget locking certificate within 10 working days certifying that the 2018/19 Approved Budget has been locked within the days certifying that the 2018/19 Approved municipality's financial system? Budget has been locked within the MFMA Circular 71 requires that the budget locking certificate must be submitted municipality's financial system. together with all approved budget related documents within 10 working days as per Section 24(3) of MFMA read together with regulation 20(1) of MBRR. Was the Approved Budget and related documents placed on the municipal website within 5 working days of approval in terms of Section 75 of the MFMA? Did the municipality submit a council resolution/proof indicating that PT's comments were tabled together with the Approved Budget as requested in the Tabled Budget Assessment Letter? If the municipality has a municipal entity, was a consolidated budget prepared? N/A Although some responses were received Did the municipality formally respond to PT's Assessment Letter on 2018/19 Tabled during an engagement with the municipality **Budget?** on the Draft Budget, formal responses were not received from the municipality as requested in the Draft Budget Assessment Feedback letter dated 23 May 2018. Does the Approved Budget include a list of approved capital projects? Is Table SA36 fully populated and reflects GPS Coordinates, IDP goal codes etc. In the The municipality did not fully populate Table \$A36 as Information relating to GPS 2018/19 Approved Budget? Coordinates and IDP goal codes in the 2018/19 Approved Budget are still outstanding. Have Service Level Standards been approved with the budget by the Council as per MFMA Circular No. 75?

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
11	Have all new allocations as per the DoRA, and the Provincial Gazette for 2018/19 Estimates been included in the 2018/19 Approved Budget?		:
12	is the 2018/19 Approved Budget funded? (as per Provincial Treasury's assessment)		
13	Alignment of IDP Strategic Objectives to Budget:		We consider the control of the contr
	Does the 'Total Revenue' budget for IDP strategic objectives in Table SA4 reconcile to 'Total Operating Revenue in Table A4?		
	 Does the 'Total operating expenditure' for the IDP strategic objectives in Table SA5 reconcile to 'Total operating expenditure in Table A4? 		
	Does 'Total capital expenditure' for IDP strategic objectives in Table SA6 reconcile to 'Total capital expenditure in Table A5?		

Received By Sparce #20 751 430 751 45			(Final)		
Property unkne 40 751					
Increase in Valuation restrictions-point infristructions (PM). However, the same made on 2019/17 familiary in the best method and gainst Valuation restrictions (Valuation infristructural (PM) and the 2019/17 familiary in the SM11 reflected by a series and provided in the SM11 reflected by a series among the provided public service infristructural value in Table SM11 reflected by a series among the provided provided in the SM11 reflected by a series among the series and the SM11 series and the SM11 service infristructural registers that in year 4 (2019/18) gives leveled should be no more than 20 percent of the ratio for the value from the service infristructural provided in the service infristructural provided in the service infristructural provided in the service infristructural provided in the service infristructural provided in the service infristructural provided by the service and service and service and service and service and service and service infristructural provided by the service and service and service infristructural provided by the service and		430 791	430 791	-	million. As per the Final Budget narrative report, the municipality has only indicated that the increase was calculated on the rate randage and applied to the updated Valuation Roil. During the assessment of the 2018/19 Draft Budget, the municipality was advised to ensure that the budget supporting tables are fully and accurately competed. However, the following inconsistencies were still noted the 2018/19 Final Budget and no explanation was provided in the Final Budget carrative report: - Table SA13a which reflects Service Tariffs by category was partially completed with no information relating to Property rates in 2019/20 and 2020/21. - No information was also reflected against No of properties in Table SA11 in the outer years (2019/20 and
be serviewed and updated accordingly prior to finalisation of the 2018/19 Final Budget. The municipality separately dischaed the explanations relating to Service charges – electricity revenue and Service charges. As per the Final Budget narrative report, a subsidy based on the number of MVN per household per month and determined by Council will apply \$5 Indigents inhowever, the number of five provided per household in Table A10 and Table SA9 for the 2017/19 financial year and over the 2018/19 MTREF while supporting Table SA13s. Service Tamlifs by oxidegor, 1874 and over the 2018/19 MTREF while supporting Table SA13s. Service Tamlifs by oxidegor, 1874 and over the 2018/19 MTREF while supporting Table SA13s. Service Tamlifs by oxidegor, 1874 A10 and Table SA13s. Service Tamlifs by oxidegor, 1874 A10 and Table SA13s. Service Tamlifs by oxidegor, 1874 A10 and Table SA13s. Service Tamlifs by oxidegor, 1874 A10 and Table SA13s. Service Tamlifs by oxidegor, 1874 A10 and Table SA10s. Service Charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget when compared to the 2017/19 A10 and Table SA10s. Service Charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget when compared to the 2017/19 A10 and Table SA10s. Service Charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget when compared to the 2017/19 A10 and Table SA10s. Service Charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget them compared to the 2018/19 Final Budget SA10s and the 2018/19 Final Budget them compared to the 2018/19 Final Budget SA10s and the 2018/19 Final Budget SA10s and the 2018/19 Final Budget SA10s and the 2018/19 Final Budget SA10s an					Increase In Valuation reductions-public infrastructure (Rm). However, the same amount of R963 million has been reflected against Valuation reductions-public infrastructure (Rm) since the 2016/17 financial year. Furthermore, the budgeted Public Service Infrastructure value in Table SA11 reflected the same amount of R3.2 billion from 2016/17 to the 2018/19 financial year. Section 93A of the MPRA transitional arrangement for public service Infrastructure requires that in year 4 (2018/19) rates levied should be no more than 20 percent of the rate for that year otherwise applicable to that property. As a result, Provincial Treasury could not ascertain whether the amendments of the Municipal Rates Act (MPRA) which was implemented in July 2015 has been taken into account. The municipality should have reflected the reduced Public Service Infrastructure (PSI) rates when compared to previous years in Table SA11 as the amendment should be
Service charges - service revenue 53 780 53 897 288 The budget for Service charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget, when compared to the 2017/18 Adjustments Budget. In the assessment of the 2018/19 Porat Budget, the municipality was requested to provide reasons for increases in tariffs above 5.3 percent as per the requirements of MFMA Circular 91. In Final Budget narrative report, the municipality indicated that the tarifuncase of 8 percent was due to financial constraints of the municipality and that there is a need to ensure that service delivery is not compromised. As per the municipality's approved indigents Policy, subsidised services may include Refuse removal. However, in the supporting Table SA14, the municipality did not reflect any information against Monthly Account for Households - indigent Household receiving Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services of R149 million. Furthermore, the total number of households while Row 46 reflects a different amount of 31 119 and as a result, it is no clear whether the correct base was used by the municipality when budgeting for Service charges - refuse revenue. The following inconsistencies noted in the 2018/19 Drzft Budget were not addressed in the 2018/19 Final Budget: Supporting Table SA13(e): Service Tariffs by Category and Table SA14: Household bills were not fully populated; and in Table A4, 2016/17 Audited Outcome reflected R48.4 million whilst 2015/17 audited AFS reflected R62.1 million.	Service charges - electricity revenue	751 134	751 134	-	be reviewed and updated accordingly prior to finalisation of the 2018/19 Final Budget. The municipality separately disclosed the explanations relating to Service charges - electricity revenue and Service charges - refuse revenue as agreed. As per the Final Budget narrative report, a subsidy based on the number of kWh per household per month as determined by Council will apply for Indigents. However, the municipality did not provide the level of Electricity (kWh per household per month) under the Highest level of free basic service provided per household in Table A10 and Table SA6 for the 2017/18 financial year and over the 2018/19 MTREF while supporting Table SA13a. Service Tariffs by category reflected 75kWh. Furthermore, the information relating to the total number of households estimated to receive Free Basic Service was also not provided in
Service charges - service revenue 53 780 53 897 288 The budget for Service charges - refuse revenue increased by 8 percent in the 2018/19 Final Budget, when compared to the 2017/18 Adjustments Budget. In the assessment of the 2018/19 Porat Budget, the municipality was requested to provide reasons for increases in tariffs above 5.3 percent as per the requirements of MFMA Circular 91. In Final Budget narrative report, the municipality indicated that the tarifuncase of 8 percent was due to financial constraints of the municipality and that there is a need to ensure that service delivery is not compromised. As per the municipality's approved indigents Policy, subsidised services may include Refuse removal. However, in the supporting Table SA14, the municipality did not reflect any information against Monthly Account for Households - indigent Household receiving Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services for Refuse removal withst Table SA8 reflected an amount relating to Free Basic Services of R149 million. Furthermore, the total number of households while Row 46 reflects a different amount of 31 119 and as a result, it is no clear whether the correct base was used by the municipality when budgeting for Service charges - refuse revenue. The following inconsistencies noted in the 2018/19 Drzft Budget were not addressed in the 2018/19 Final Budget: Supporting Table SA13(e): Service Tariffs by Category and Table SA14: Household bills were not fully populated; and in Table A4, 2016/17 Audited Outcome reflected R48.4 million whilst 2015/17 audited AFS reflected R62.1 million.	Service chames - water revenue	 -			
Service charges - refuse revenue 53.780 53.807 The budget for Service charges - refuse revenue increased by 8 percent in the 2018/19 Draft Budget, the compared to the 2017/18 Adjustments Budget. In the assessment of the 2018/19 Draft Budget, the municipality was requested to provide reasons for increases in aftifs above 5.3 percent as per the requirements of MFMA Circular 91. In Final Budget narrative report, the municipality indicated that the tank increases of 8 percent was due to francial constraints of the municipality and that there is a need to ensure that service delivery is not compromised. As per the municipality's approved Indigents Policy, subsidised services may include Refuse removal. However, in the supporting Table SA14, the municipality and that there is a need to ensure that service delivery is not compromised. As per the municipality is provided indigents Policy, subsidised services may include Refuse removal. However, in the supporting Table SA14, the municipality of increased services and increased services in Table A10, for example Revo 35 reflects 45 456 as the total number of households effort different services. In Table A10, for example Revo 35 reflects 45 456 as the total number of households effort different services. The following inconsistencies noted in the 2018/19 Draft Budget were not addressed in the 2018/19 Final Budget: Supporting Table SA13(e): Service Tariffs by Category and Table SA14: Household bills were not fully populated; and in Table A4, 2016/17 Audilled Outcome reflected R48.4 million whilst 2016/17 audilled AFS reflected R62.1 million. Service charges - other Exervice charges - other The facilities and equipment 1 151 1 161 - Revital of facilities and equipment 1 151 1 161 - Revital of facilities and equipment 2 3 005 - Revital of facilities and equipment 1 161 - Revital of facilities and equipment 1 161 - Revital of facilities and equipment 1 161 - Revital of facilities and equipment 1 161 - Revital of facilities and equipment 1 161 - Re					
Rental of facilities and equipment 1 161 1 161 - Interest earned - external Investments 23 005 23 005 - Interest earned - outstanding debtors 7 200 7 200 -		53 780	53 807	28	compared to the 2017/18 Adjustments Budget. In the assessment of the 2018/19 Draft Budget, the municipality was requested to provide reasons for increases in tariffs above 5.3 percent as per the requirements of MFMA Circular 91. In Final Budget narrative report, the municipality indicated that the tariff increase of 8 percent was due to financial constraints of the municipality and that there is a need to ensure that service delivery is not compromised. As per the municipality's approved Indigents Policy, subsidised services may include Refuse removal. However, in the supporting Table SA14, the municipality did not reflect any information against Monthly Account for Households - indigent Household receiving Free Basic Services for Refuse removal whilst Table SA9 reflected an amount relating to Free Basic Services of R16.9 million. Furthermore, the total number of households reflected for different services in Table A10, for example Row 36 reflects 45 465 as the total number of households while Row 46 reflects a different amount of 31 119 and as a result, it is not clear whether the correct base was used by the municipality when budgeting for Service charges - refuse revenue. The following inconsistencies noted in the 2018/19 Draft Budget were not addressed in the 2018/19 Final Budget: > Supporting Table SA13(a): Service Tariffs by Category and Table SA14: Household bills were not fully populated; and In Table A4, 2016/17 Audited Outcome reflected R48.4 million whilst 2016/17 audited AFS reflected
Rental of facilities and equipment 1 161 1 161 - Interest earned - external Investments 23 005 23 005 - Interest earned - outstanding debtors 7 200 7 200 -	Service charges - other				
Interest earned - external investments 23 005 23 005 - Interest earned - outstanding debtors 7 200 7 200 -		1 161	1 161		
		7 200	7 200	-	

Description R thousand	Tabled Budget (Draft)	Approved Budget (Firmi)	(Decrease)	Comments
Fines, penalties and forfeits	2018/19 47 019	2018/19 47 019	<u> </u>	No assumptions or basis of calculation for the revenue relating to this revenue source were provided by the municipality in the Draft Budget nametive report. The municipality was advised to assess the reasonability of the budgeted revenue for Fines, penalties and forfelts and to justify the budgeted amount in the Final Budget nametive report, As per the explanation provided in the Final Budget nametive report, the budget for Fines, penalties and forfelts is based on current trends and includes collectable and non-collectable Fines revenue and revenue relating to Property rales - penalties and collection charges.
Licences and permits	205	205	-	
Agency services	9 688	9 688		
Transfers and subsidies	165 609	166 667	1 058	The municipality has correctly reflected all operating transfers as per the Division of Revenue Bill (DoRB) No. 41432 issued on 09 February 2018 and the Provincial Gazette No. 1940 issued on 05 April 2018.
Other revenue	34 836	34 836	-	
Gains on disposal of PPE Total Revenue (excluding capital transfers and contributions)	1 524 427	1 525 513	1 086	
Expenditure By Type Employee related costs	365 902	376 583		As per the municipality's Final Budget narrative report, a further increase of R10.7 million in the 2018/19 Final Budget from the 2018/19 Draft Budget was due to an estimated increase in enticipation of the Bargaining Council Agreement being finalised. The municipality increased the budget for Employee related costs by R31.8 million or 9.2 percent when compared to the 2017/18 Adjustments Budget of R344.8 million. However, they have also indicated that only prioritised posts have been budgeted for. The list of the prioritised posts was not provided in the Final Budget narrative report. In the 2018/19 Draft Budget assessment, the municipality was requested to provide more information on their provision for Overtime in their Final Budget narrative report. However, the budgeted Overtime of R32.1 million which represents 9 percent of the total Employee related costs of R376.6 million is still highly excessive in comparison to the recommended 5 percent as per the MFMA Circular 70 and no explanation was provided in the Final Budget narrative report. Although the municipality has increased the budget or Employee related costs by R10.7 million in the 2018/19 Final Budget, Remuneration (Employee related costs and Remuneration of counciliors) expresses a permentage of total operation expositions as 2018/19 prinal Budget, Remuneration (Employee Related costs and Remuneration of counciliors) expresses
				as a percentage of total operating expenditure is 26 percent in 2018/19, which is still within the norm range of 25 - 40 percent as stated in the MFMA Circular 71.
Remuneration of councillors Debt Impairment	23 182 46 529	23 182 46 529		In the 2018/16 Draft Budget assessment, the municipality was advised to ensure that the supporting tables are accurately populated in the preparation of the 2018/19 Final Budget and also ensure that the provision for Debt impairment for 2018/19 will be sufficient. During the 2018/19 Draft Budget engagement, the municipality also committed that the budget schedules will be accurately populated in the 2018/19 Final Budget. However, it is noted that the inconsistencies previously highlighted in the 2018/19 Draft Budget have not been corrected in Table SA3 as Debt impairment provision balances at the beginning of the year do not reconcile to audited AFS: > 2014/16 {Table SA3: R27.2 million, 2015/16 audited AFS: R119.6 million); > 2016/17 {Table SA3: R27.2 million, 2016/17 audited AFS: R135.1 million); and > 2016/17 {Table SA3: R57.7 million, 2016/17 audited AFS: R148.9 million). It would appear that the main reason for these enormous differences is that the municipality only captured information relating to Exchange transactions in Table SA3.
				The following amounts reflected in Table SA3 as Contributions to the provision still do not reconcile to the audited AFS: 2014/15 (Table SA3: R23.97 million, 2015/16 audited AFS: R15.3 million); 2015/16 (Table SA3: R30.5 million, 2016/17 audited AFS: R20.3 million); and 2016/17 (Table SA3: R16.9 million, 2016/17 audited AFS: R18.3 million). The following amounts reflected in Table SA3 as Bad debts write off do not reconcile to the audited AFS and are also reflected as a positive instead of a negative: 2015/16 (Table SA3: R857 000, 2016/17 audited AFS: R4.3 million); and 2016/17 (Table SA3: 765 000, 2016/17 audited AFS: R2 million). Thus, balances reflected at year end for all audited years were incorrect. As a result, balances carried forward in the following years are incorrect.

Description R thousand	Tabled Budget (Draft)	Approved Budget (Final)	Increase/ (Decrease)	Comments
	2018/19	2018/19		Inconsistencies were also noted in the population of the Consumer debtors reconciliation reflected in Table
				SA3: The Consumer debtors of R118.2 million reflected in Table SA3 did not reconcile to Gross debtors reflected in the 2016/17 Audited AFS of R279.5 million for 2015//6 (comparative figure); The Consumer debtors of R129.98 million reflected in Table SA3 did not reconcile to Gross debtors reflected in the 2016/17 Audited AFS of R341.5 million for 2016/17; and Furthermore, the totals reflected against Provision for debt impairment reconciliation did not agree to the Debt impairment provision for all financial years (over a seven year horizon).
		•		As a result of the inconsistencies noted above, Provincial Treasury is still unable to comment on the reasonableness of the budgeled amount for Debt impairment.
Depreciation & asset impairment	85 000	85 COE	-	Provincial Treasury raised concerns over low expenditure incurred by the municipality against Capital expenditure in the 2017/18 financial year. The municipality's attention was brought to the fact that, should the municipality not achieve the planned capital expenditure in the remaining months of the 2017/18 financial year, the municipality's budgeted Depreciation for 2017/18 may be overstated as the PPE values used in the calculation of Depreciation would have been overstated. Considering that the 2017/18 information would be used as a base, the Depreciation and asset impairment for 2018/19 will also be affected. It is noted that as at May 2018 (Month 11), the municipality has only incurred R96.5 inition or 44.3 percent
				of them budgeted capital expenditure of R217 8 million. As per the explanation provided in the Final Budget narrative report, should the anticipated completion dates of the capital projects change, this item of expenditure will be revisited during the 2018/19 Adjustments Budget.
Finance charges	9 235	23 786	14 552	The municipality has increased their budget in the 2018/19 Final Budget by R14.6 million. As per the Final Budget narrative report, the municipality will be taking up new loans to build a new substation and also new administration building. The municipality indicated in the explanation against Capital expenditure that they are still in the planning phase of the development of the substation. While no information relating the processes on loan funded new buildings was provided in the Final Budget narrative report, the municipality has subsequently submitted the loan application in terms of Section 46 of the MFMA and MFMA Circular 51.
Bulk perchases	643 794	633 019	(10 775)	The budgeted expenditure against Bulk purchases has decreased by R19 8 million in the 2017/18 Final Budget. As per the Final Budget narrative report, the decrease was due to 7 32 percent increase by ESKOM when compared to the 9 percent increase applied in the 2018/19 Draft Budget.
Other materials	38 226	38 437	211	In the 2018/19 Final Budget, the municipality included the explanation that the budget reflected against Other materials in Table A4 does not only relates to Repairs and maintenance as requested in the Draft Budget assessment. As per the Final Budget narrative report, the budgeted amount against Other materials includes R1.2 million for Repairs and maintenance and R37.2 million for other expenditure.
Contracted services	146 184	150 760	4 576	As also indicated in the essessment of the 2018/19 Draft Budget, the drastic increase of 339 percent from R31 8 million in the 2017/18 Original Budget to R139 5 million in the 2017/16 Adjustments Budget against Contracted services was due to re-classification of expenditure from Other expenditure to Contracted services due to mSCOA requirements. An increase of 8 1 percent has also been noted in the 2018/19 Final Budget when compared to the 2017/18 Adjustments Budget.
Transfers and subsidies	300	300		
Other expenditure	166 329	148 170	(18 159	As per the Final Budget narrative report, continuous re-classification of expenditure as a result of mSCOA has resulted in the municipality decreasing their budget for Other expenditure in the 2018/19 Final Budget It was noted that the municipality incurred 59 percent of the 2017/18 Adjusted Budget of R143.9 million as at May 2018. Should the reported expenditure be accurate, the budget for Other expenditure in 2018/19 might be oversiated.
Loss on disposal of PPE				
Total Expanditure	1 523 582	1 524 768	1 086	
Total Revenue (excluding capital transfers and contributions)	1 524 427	1 525 513	1 086	
Total Expenditure	1 523 682	1 524 768	1 086	
Surplus/(Deficit)	745	745	Ţ,	

Deposition	1		IIIWAUOII AII	d funding - (Table A5) & R&M/Renewals/Upgrading - (Table SA1, A9 and SA34(b),(c)&(e))
Description R thousand	Tabled Budget (Draft) 2018/19	Approved Budget (Final) 2018/19	increase/ (Dacrease)	Comments
Capital Expenditure - Functional	20,013	2010/19		
Governance & administration	5 610	23 450	19 070	
Executive and council	9 610	23 460	17 850	
Finance and administration	5810	23 460	17 850	As per the Final Budget narrative report, the major contributor to the increase against Finance and administration is an amount of R16.4 million budgeted for new office buildings as this will enebte the municipality to reduce retiance on leasing municipal offices. The municipality also incloated that the major portion of the new building will be financed through Borrowings (R15 million). The municipality did not provide an indication on whether procurement processes relating to the loan have already started. Furthermore, municipality's attention was brought towards MFMA Circular 51 in the Provincial Treasury's Draft Budget Assessment which states that if a municipality plans to allocate funds to new projects to built or upgrade new office buildings, the municipal manager must in terms of Section 74 of the MFMA submit National Treasury the following information. > A motivation as to why the proposed new office building is necessary. > A detailed costing of the proposed new office building. > An outline of how the project is to be financed, and.
Internal audit	 			
Community & public safety	39 633	50 394	10 761	
Community and social services	22 251	27 323	5 072	
Sport and recreation	12 282	17 971	5 890	
Public safety	600	600		
Housing	4 500	4 500		
Heaith	-			
Economic & environmental services	84 762	116 485	31 723	• • • • • • • • • • • • • • • • • • • •
Planning and development	1 580	1 580		
Roed transport	83 182	114 905		As per the Final Budget nanaave report, low expenditure in 2017/18 has resulted in Roads projects being rolled over to 2018/19. These projects have been reflected in the supporting Table SA37. The municipality further indicated that in the previous years' sudits, Auditor General raised concern over utilising Turn key appointments to fast track project implementation and completion. Full Supply Chair Management processes will now be followed which will reduce the Turn key appointments. However, the municipality do not provide an indication of the source of funding for these projects.
nvironmental protection				
rading services	133 229	154 423	21 194	
Energy sources	129 728	160 081	20 352	Similar to Road transports, the municipality indicated in their Final Budget narrative report that an amount of R40 million has been rolled over from the 2017/18 financial year to 2018/19 for Electricity projects. The municipality further confirmed that R80 million (Borrowings) has been budgeted for the development of a High Voltage Power Substation and the project is currently in the planning phase.
Yater menagement	-			
Vasta walar management	-	-	-	
Vaste management	3 500	4 342	842	
Kher Callel English E				
otal Capital Expenditure - Functional	263 234	344 762		In the Draft Budget Assessment, the municipality was advised to ensure that information in respect of the budgeted total capital expenditure reconciles across all relevant tables and also to include GPS co- ordinates in Table SA36. In the 2018/19 Final Budget, the supporting Table SA36 (Detailed capital budget) which reflects an amount of R344.8 million reconcises to the capital expenditure budget by vote and by functional classification in Table A5. It is noted that the Project number, IDP Goal and the GPS co- ordinates of individual projects have still not been reflected in Table SA36.
rended ho				
Netional Courses				
Nætonal Government	63 052	63 052	-	The mursolpality has included all capital grants in accordance with Division of Revenue Bill (DoRB) No. 41432 issued on 09 February 2018.
Provincial Government	-			
District Municipality	_			

Description	Tabled Budget	Approved Budget	(Decrease)	Comments
R thousand	(Draft)	(Final)	(narugezs)	
	2018/19	2018/19		
Other transfers and grants	8 202	13 041	4 840	During the engagement on the 2018/19 Draft Budget, the municipality indicated total arricunt of R8.2 million reflected against Other transfers and grants (Ballito Junction - R6 million and Revenue Enhancement Grant - R2.2 million) was related to funding from Public contributions and donations. However, due to mSCOA implementation, the segments do not allow them to reflect this budget against the correct funding source. Thus, the municipality opted to reflect the amount against Other fransfers and grants and this explanation was meant to be provided in the Final Budget narrative report, but was not reflected in the Final Budget narrative report. Furthermore, an increase of R4.8 million has been noted in the 2018/19 Final Budget for which no explanation was provided.
Transfera recognised - capital	71 253	76 093	4 840	
Public contributions & donations				
Borrowing	80 000	77 186		As indicated above (Finance and administration and Energy sources), the municipality will be taking a loan to fund certain projects. In the 2018/19 Draft Budget, the municipality was referred to Section 46 of the MFMA which amongst others which states that a municipality may incur long-term debt only if the accounting officer of a municipality invites the National Treasury and the relevant Provincial Treasury to submit written comments or representations to the Council in respect of the proposed debt. During the 2018/19 Draft Budget engagement, the municipality indicated that the environmental impact assessment has already started and the relevant stakeholders will be communicated as per the requirements of Section 46 of the MFMA.
Internally generated funds	111 580	191 483		It is noted that the budget for internally generated funds was increased in the 2018/19 Final Budget by R79.5 million to R191.5 million. In the previous years, the municipality has reflected poor performence against internally generated funds. In the 2017/18 financial year, the municipality had incurred R75.4 million or 40.7 percent of the Adjusted Budget of R185.3 million as at May 2018 (Month 11). The municipality is required to assess their readiness to implement all 2018/19 capital projects considering the fact that the municipality reflected 2017/18 incomplete projects to be implemented in 2018/19 in the supporting Table SA36.
Total Capital Funding	263 234	344 762	81 528	
Ropairs and maintenance (Table SA34(c))	81 740	107 883		The budgeted expenditure of R107.9 million towards Repairs and maintenance represents 5 percent of the Property, Plant and Equipment (PPE) value of R2.4 billion reflected in the 2016/17 audited AFS. Although the ratio is below the benchmark of 8 percent as per the MFMA Circular No. 71, it positively noted that the municipality increased the Repairs and maintenance by R26.1 million from the Draft Budget to the Final Budget.
Renewal of existing assets	30 180	34 305	4400	
(Table SA34(b))	35 160	34 303		The municipality indicated in the Final Budget narrative report that they have only budgeted for 20 percent of the total Capital expenditure for Renewal of existing assets as the municipal jurisdiction is still growing/developing with most of the rural wards requiring new infrastructure like roads, sport fields, community halfs and creches. Thus, the bulk of the budget has been directed towards new infrastructure.
Jograding of existing assets Table SA34(e))	21 962	32 152	10 200	An increase has been noted against Upgrading of existing assets. However, as indicated above (Renewal of existing assets), the bulk of the capital expenditure budget is prioritised for new infrestructure.
otal Renewal and upgrading of existing Assets	52 132	66 457	14 326	

Service charges 724.422 724.47 25 Similar to Properly rates, the municipality indicated that they assumed a 50 percent oxidection rate to Service charges - electricity and Service charges - refuse, in the Final Sudget namely respond, which reconciles to the collection rate to Service charges - electricity and Service charges - refuse, in the Final Sudget namely respond, which reconciles to the collection rate is explained in Table SA30. Service charges - electricity and Service charges - refuse, in the Final Sudget namely respond, which reconciles to the collection rate is explained in Table SA30. Service charges - electricity and Service charges - refuse, in the Final Sudget namely respond, which reconciles to the collection rate is explained in Table SA30. Service charges - electricity and Service Charges - refuse service (Table SA30) Service charges - electricity and Service Charges - refuse service (Table SA30) Service charges - electricity and Service Charges - refuse service (Table SA30) Service charges - electricity and Service Charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refuse service charges - refu	CASH FLOW FROM OPERATING ACTIVITIES	(Draft)			T Company of the Comp
Conversation - generating - contract - appear	Receipts	2018/19		i	
Sender charges 724 422 724 447 Sender charges 724 422 724 447 Sender charges 724 422 724 447 Sender charges 724 422 724 447 Sender charges 724 422 724 447 Sender charges 925 Sender charges 926 Sender charges 926 Sender charges 926 Sender charges 926 Sender charges 927 Sender charges 927 Sender charges 928 Sender charges 928 Sender charges 928 Sender charges 938 Sender charges 938 Sender charges 938 Sender charges 938 Sender charges 948 S			2078/19	 _	
Service clarges 70 422 72 447 25 Similar to Properly risks, which processed by the collection set applied from the SASO Service clarges 70 422 72 447 25 Similar to Properly risks, which processed by the collection set applied from the SASO Service clarges 50 service clarges 5	Property rates		_		
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sin the assessment of the 2018/19 Dark Budget, the municipality was advised to amend for the contract (Fig. 2018) Determinant, operating and stellar	Service charges	724 422	724 447	28	Collection rate for Service charges - electricity and Service charges - refuse to the Final
Secret charges—satisfact nemonal Table SAQ Secret charges—street proble SAQ Secret charges—street p	Service charges - electricity revenue (Table SA20)	676 021	67h u20		
Some chapter - rather consent F126-5030		_	vs .	-	
Conversable - specially (Table 5-50) Conversable - specially (Table 5-50) Conversable - specially (Table 5-50) Conversable - specially (Table 5-50) To specially (Table 5-50) Conversable - specially (Table 5-50) To specially (Table		-	:	23	
Other revenue (146 5430) 19.5 19.5 19.5 19.5 19.5 19.5 19.5 19.5		48 40.	. 4H 427	25	
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Fines process and finished (Table 2013) Librorous reproducts and finished (Table 2013) Determinant (Table 2014) Septiment (Table 2014) Fines support excess (Table 2014) Fines support excess (Table 2014) Fines support (Ta				-	
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Approxy services (Table 6ASQ) Core reviews (Table 6ASQ) 19 859 19 8	•	- 1		_	
In the assessment of the 2018/19 Draft Budget, the municipality was advised to amend todgeted cesh inflow in the 2018/19 Final Budget, against Cher revenue to reflect a 100 percent coefficient and condection rate coefficient from the 2018/19 Final Budget against Cher revenue with a coefficient from the coefficient and condection rate of 57 has been assumed for Other breamer and as per time in Final Budget against Government - capital don't be under the coefficient and coefficient and the coefficient and coefficient and coefficient and the coefficient and coefficient and coefficient and the coefficient and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients and coefficients	•	1	1	**	
The extraction of the Control of the	•	1			In the consequent of the COVOLIGE B. A. D. J. A. H.
Government - capital S 9 952 76 993 13 D41 in the 2018/19 Final Budget, the amount reflected against Government - capital did not recording to the R83.1 million as reflected in the Division of Ravenue Bill (DoRB) No. 414 sessed on 9 Perburary 2018. It appears that the difference relates to an unexplained amount of R4.6 million as well as the Ballito Junction (R6 million) and Revenue Enhancement Grant. (R2.2 million) already the municipality's opening balance as they are reflected in the 2016/17 audited AFS as unspent conditioned grants. Thus, the budgeted cash inflow against Government - capital overstated. Interest 27 685 76 685 — Smiler to 2018/19 Draft Budget, the municipality has applied a collection rate of 100 pairs of related to an unexplained amount of R4.6 million as well as the Ballito Junction (R6 million) and Revenue Enhancement Crant. (R2.2 million) already the municipality opening balance as they are reflected in the 2016/17 audited AFS as unspent conditioned grants. Thus, the budgeted cash inflow against Government - capital overstated. Interest 27 685 — Smiler to 2018/19 Draft Budget, the municipality has applied a collection rate of 100 pairs of reflected in the 2016/17 audited AFS as unspent to 2018/19 Draft Budget, the municipality balance in relationship of the procedure from the procedure against agreed and the collection of the procedure from the 2018/19 Draft Budget, the municipality to 2017/19 Budgeted cash outstanding debtors is based on previous years' collections and procedure from the 2018/19 Draft Budgeted cash outstanding debtors is based on previous years' collections and procedure from the 2018/19 Draft Budgeted cash outstanding debtors is based on previous years' collections and cash outstanding debtors is based on previous years' collections and cash outstanding debtors is based on previous years' collections and cash outstanding debtors and an application of the 2018/19 Draft Budgeted, previous years' collections and cash outstanding debtors and an application of the 201					propered cash inflow in the 2018/19 Final Budget against Other revenue to reflect a 100 percent collection rate considering that items budgeted for under "Other revenue" are not cash items. During the Draft Budget engagement, the municipality indicated that the budgeted cash inflow for Other revenue will be reviewed prior to finalisation of the 2018/1 Final Budget. It has been noted that a collection rate of 57 has been assumed for Other revenue and as per the Final Budget parative report, the budgeted cash inflow is based of
Government - capital 53 952 76 989 13 D41 in the 2018/19 Final Budget, the amount reflected against Government - capital did not recordiols to the R83.1 million as reflected in the Division of Revenue Bill (DoRR) No. 414 issued on 09 February 2018. It appears that the difference relates to an unexplained amount of R4.6 million as well as the Ballito Junction (R6 million) and Revenue Enhancement Grant (R2.2 million) as levely the municipality of the million) and Revenue Enhancement Grant (R2.2 million) already the subspent coordiolonid grants. Thus, the budgeted cash inflow against Government - capital overstated. Interest 27 685 27 685	Government - operating	165 609	168 667	1.058	
Interest 27 685 38 2012/19 Draft Budget, the municipality parameter report, collection released an interest interest as an expension of the municipality parameter report, collection released and object of the municipality parameter report, collection released and object on interest earned - outstanding debtors as based on previous years' collections. Interest and amployees (1 335 381) (1 319 915) 15 486 Budgeted cash outflow for Suppliers and employees represents 96 percent of the expenditure report, collections and employees represents 96 percent of the expenditure as per Table A4 (excluding non cash and separately declosed listers), it is not clear whether the municipality for 2017/16, budgeted cash didner year and other payables projected by the municipality of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the acceptability of 2017/16, budgeted expenditure (out of June 2018 However, when taking into account the payments appears reasons per Table SA3, payments t	Government - capital				In the 2018/19 Final Ruringt the amount reflected against Country and and and
Smilar to 2018/19 Draft Budget, the municipality has applied a collection rate of 100 perc for interest earned - external investments and 65 percent for Interest earned - outstanding debtors. As per the Final Budget anrative report, collection rate applied on interest earned outstanding debtors is based on previous years' collection rate applied on interest earned outstanding debtors is based on previous years' collection rate applied on interest earned outstanding debtors is based on previous years' collection rate applied on interest earned outstanding debtors is based on previous years' collections. Interest earned - existing interest earned outstanding debtors is based on previous years' collections applied on interest earned outstanding debtors is based on previous years' collections applied on interest earned outstanding debtors is based on previous years' collections applied on the previous years' collections of the expenditure as per Table A1 (excluding non cash and separately disclosed items). It is no clear whether the municipality has taken into account the payments relating to creditors of as at the end of June 2018. However, when taking into account the payments relating to creditors at and other payments relating to creditors and other payments relating to creditors and other payments relating to creditors and other payments relating to creditors and other payments to Suppliers and employees/Capital payments appears reasons. Employee related costs (Table 9A30)					issued on 09 February 2018. It appears that the difference relates to an unexplained amount of R4.8 million as well as the Ballito Junction (R6 million) and Revenue Enhancement Grant. (R2.2 million) already in the municipality's opening balance as they are reflected in the 2016/17 audited AFS as unspent conditional grants. Thus, the budgeted cash inflow against Government - capital is
(httered extend - extend investments and 65 percent for Interest earned - outstanding debtors as Ap per the Final Budget amenture report, collection rate applied on interest earned outstanding debtors is based on previous years' collections. Interest earned - extend investments (Table 8A30)	Interest	27 685	27 695		Sample to 2010 MO Does Do Late
Dividends — — — — — — — — — — — — — — — — — — —			27 000		for interest earned - external investments and 65 percent for Interest earned - outstanding debiors. As per the Final Budget nametive report, collection rate applied on interest earner.
Dividends — — — — — — — — — — — — — — — — — — —	, , , , , , , , , , , , , , , , , , , ,	2005	25 005	39	
Suppliers and employees (1 335 381) (1 319 915) 15 466 Budgeled cash outflow for Suppliers and employees represents 96 percent of the expenditure as per Table A4 (excluding non cash and separately disclosed items). It is not clear whether the municipality has taken into account the payments relating to creditors of as at the end of June 2018. However, when taking into account the closing balance of Trail and other payables projected by the municipality for 2017/16, budgeted expenditure (both Operating and Capital) in 2018/19 and the closing balance for Trade and other creditors at per Table SA3, payments to Suppliers and employees/Capital payments appears reasons Employee related costs (Table SA30) Remuneration of councilians (Table SA30) Remuneration of councilians (Table SA30) 843 784 633 919 (10 775) Other materials (Table SA30) 148 184 150 760 4 576 Other materials (Table SA30) 118 692 97 933 (20 153) Other Coult Flow-Payments (Table SA30) 118 692 97 933 (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4		d 888	4 680		
Suppliers and employees (1 335 381) (1 319 916) 15 466 Budgeted cash outflow for Suppliers and employees represents 96 percent of the expenditure as per Table A4 (excluding non cash and separately disclosed items). It is not clear whether the municipality has taken into account the payments relating to creditors of as at the end of June 2018. However, when taking into account the closing balance of Training and Capital) in 2018/19 and the closing balance for Traide and other creditors at per Table SA3, payments to Suppliers and employees/Capital payments appears reasona Employee related costs (Table SA30) Remuneration of councillors (Table SA30) But purchases (Table SA30) 23 182 23 182				-	
Employee related conta (Table SA30) Remunoration of counciliars (Table SA30) Remunoration of counciliars (Table SA30) Set 384 533 653 653 653 653 653 653 653 653 653					
Retrituneration of counciliters (Table SA30) 23 182 23 182	and the second s	(1 335 381)	(2 319 916)	:	expenditure as per Table A4 (excluding non cash and separately disclosed items). It is not clear whether the municipality has taken into account the payments relating to creditors du as at the end of June 2018. However, when taking into account the closing balance of Tra and other payables projected by the municipality for 2017/18, budgeted expenditure (both Operating and Capital) in 2018/19 and the closing balance for Trade and other creditors as
Remuneration of councilizes (Table SA30) 23 182 23 182 —	Employee related costs (Table SA3n)	355 000	972 Esa	14.004	
Bulb perchases (Table SA30) 643 784 533 019 (10 775) Other materials (Table SA30) 36 226 38 437 211 Contracted services (Table SA30) 146 184 130 760 4 576 Other expenditure (Table SA30) 118 692 97 933 (29 159) Other expenditure (Table SA30) 128 692 97 933 (29 159) Other Coals Flore/Payments (Table SA30) (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4		1 !	i	J	
Other materials (Table SA30) 38 226 38 497 211 Contracted services (Table SA30) 146 184 150 760 4 576 Other expenditure (Table SA30) 118 692 97 933 (29 159) Gither Cauli Flows/Payments (Table SA30) Finance charges (9 235) (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4			- 1		
Contracted services (Table SA30) 146 184 150 760 4 576 Other expenditure (Table SA30) Other Coult FlowerPayments (Table SA30) Other Coult FlowerPayments (Table SA30) Finance charges (9 235) (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4	Other malarizats (Table SA30)	38 226		. 1	
Gither Coult FlowerPayments (Table SA30) Finance charges (9 235) (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4	•	148 184	150 760		
Finance charges (9 235) (23 786) (14 552) The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4	Other excenditure (Table Shart)	118 692	97 933	(20 159)	
(14 502) The buogetes cash outriow for Finance charges reconciles to expenditure reflected in Table A4		^	,		
Toronto and the state of the st	Other Coah Floas/Payments (Table SA30)	 !			
	Other Ceah Flows/Payments (Table 5A30)	(9 235)	(23 786)	(14 552)	The budgeted cash outflow for Finance charges reconciles to expenditure reflected in Table A4

Description R thousand	Tabled Budget (Draft) 2018/19	Approved Budget (Final) 2018/19	(Decrease)	Comments
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 088	58 511	5 423	
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE		-		
Decrease (Increase) in non-current debiors	83 500	102 500	19 000	Similar to the 2017/18 Adjustments Budget, the municipality has budgeted for receipts from prior year debtors against Decrease (Increase) in non-current debtors in compliance with MFMA Circular 89.
Decrease (increase) other non-current receivables	54	54		
Decrease (increase) in non-current investments	10 503	-	(10 503)	The municipality removed the budget against Decrease (Increase) In non-current Investment and no explanation was provided in the Final Budget narrative report.
Paymenis	 			
Capital assets	(263 234)	(344 762)	(81 526)	The budgeled payments for Capital assets reflected in Table A7 reconcile to the capital expenditure reflected in Table A5.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(169 177)	(242 208)	(73 031)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans		-	_	
Botrowing long term/refinancing	80 000	77 188	(2 614)	During the assessment of the 2018/19 Draft Budget, the municipality was requested to provide more information as well as the calculations in respect of the budgeted amount for Borrowings and Repayments of borrowing. However, considering that the municipality ledicated that R15 million for new bulldings and R60 million for the substation were budgeted to be funded from Borrowings, the each Inflow against Borrowing long term/refinancing in Table A7 appears misstated. The municipality further indicated in their Final Budget narrative report that the loan facility will also fund a Testing facility. It is not clear as to where was this budgeted for under Capital expenditure. Thus, the reasonability of the budgeted Borrowings could not be ascertained.
Increase (decrease) in consumer deposits Psyments	2 500	2 500		
Repayment of borrowing	(14 666)	(14 338)	329	As mentioned above, during the assessment of the 2018/19 Draft Budget, Provincial Treasury could not ascertain the reasonability of the budgeted Borrowings in Table A5 and the municipality was requested to provide more information as well as the calculations in respect of the budgeted amount for Borrowings and Repayments of borrowing. Considering the inconsistencies noted above (Borrowing long term/refinancing) and the fact that no supporting documents or calculations were submitted as requested in the 2018/19 Draft Budget, Provincial Treasury is still unable to ascertain the reasonableness on the budgeted cash outflow against Repayment of borrowing
NET CASH FROM(USED) FINANCING ACTIVITIES	67 834	65 350	(2 485)	
NET INCREASE/ (DECREASE) IN CASH HELD	(19 254)	(88 347)	(59 093)	
Cash/cash equivalents at beginning	195 986	280 013		
	190 900	200013	оч и гн	The municipality has recalculated the closing cash balance in Table A7 and reflected R280 million (Oraft Budget: R195.99 million) under Full Year Forecast column when compared to the 2017/18 Adjustments Budget closing balance of R189.97 million. The opening cash/cast equivalents at the beginning of 2018/19 financial year reconciled to the closing balance of R280 million as per the 2017/18 Full Year Forecast column. Similar to 2018/19 Draft Budget, it is noted that a recalculation was only processed against cash outflows relating to Capital payments as well as Suppliers and employees.
Cash/cash equivalents at year end:	176 723	191 666	14 933	Based on the comments above, for example, amongst others, Government - capital, Borrowings and Repayment of borrowings and the impact of any changes from Tables A4 and A5 on Table A7, the closing balance of R191.67 million appears misstated. It should be noted that the Cash/cash equivalents at the year end has an impact on the funding position in Table A8.

Table 5 - Cash backed reserves/accumula				ries-
Description R thousand	Tabled Budget (Draft) 2018/19	Approved Budget (Final) 2018/19	(Decrease)	Comments
Cash and investments available				
Cash/cash equivalents at the year end	176 733	191 666	14 933	
Other current investments > 90 days	130 958	141 461	10 503	The municipality will no longer be cashing in their non-current investments, hence the increase reflected against Other current investments > 90 days.
Non current assets - Investments				
Cash and investments available:	307 890	333 126	25 436	
Indications of each and investments				
Applications of cash and investments				AN AND AND AND AND AND AND AND AND AND A
Unspent conditional transfers	-	_	_	All unspent National and Provincial grants which remains unspent in 2018/19 should have been cash backed in Table A8. As per the Grants register, an amount of R41.2 million remains unspent as at end of May 2018.
Unspent borrowing		_	-	
Statutory requirements	-	***	-	The municipality still did not include Statutory requirements in Table A8 as advised in the 2018/19 Draft Budget assessment. This is despite the fact the municipality has a history of reflecting VAT asset (not input VAT) in the AFS (R4.1 million in 2016/17 AFS)
Other working capital requirements	49 125	55 246	6 121	As discussed under payments to Suppliers and employees, the Creditor's balance appears reasonable.
				With regards to the debtors belance used in the calculation of the Other working capital requirements, as discussed under Debt Impairment, as a result of a number of inconsistencies, the correct Debtors balance could not be ascertained. Due to Debtors balance directly impacting Other working capital requirements, Provincial Treasury is unable to comment on the budgeted amount for Other working capital requirements.
Other provisions	_	-	 -	Similar to the 2018/19 Draft Budget, the municipality reflected R13 million for Refuse landfil site rehabilitation in Table SA3. However, no amount was reflected against Other provision in Table A8
Long term investments committed				
Reserves to be backed by cast/unvestments			_	As per the manapality's 2016/17 audited AFS, amounts of R8.7 million and R9.8 million were reflected for Housing operating account and Revaluation reserve, respectively. Considering that the municipality has not provided an indication of the amounts to be cash backed in respect of the Housing operating account and Revaluation reserve, the full amount as per the 2016/17 audited AFS should have been reflected in Table A8 as Reserves to be cash backed by investments.
Total Application of cash and invastments:	49 125	55 248	6 121	
Surplus(shortfall)	256 565	277 881	19 315	The municipality is reflecting a surplus of R277.9 million after commitments in Table A8. However, when taking into account concerns raised in Table A7 and Table A8, the surplus appears misstated. Furthermore, except for investments and Grants registers and Bank reconciliations, the municipality did not submit the That Balance as at May 2018 and calculations supporting the opening cash balance for 2018/19, thus limiting Provincial Treasury in the assessment of the municipality's closing balance for 2017/18 (Opening Balance for 2018/19) which impacts on the municipality's funding position. Notwithstanding any changes to the Other working capital requirements and other relevant line items as discussed above, the municipality's budget appears funded.

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Table 6: Transfers and Grants Reci				
Description	Tabled	Approved	Increase/	Comments
R thousand	Budget (Draft) 2018/19	Budget (Final) 2016/19	(Decrease)	
RECEIPTS:		2410/10		
Operating expenditure				
National Government	153 749	153 749		
Local Government Equitable Share	147 876	147 876		
Finance Management	1 800	1 800		
EPWP Incentive	1 540	1 540	_	
MIG Funded PMU Costs	2 533	2 533		
Provincial Government	11 860	12 918	1 058	
Provincialisation of Libraries	5 028	5 028		
Museum Subsidy	192	192		
Community Library Service Grant	591	591		
Housing Accreditation	6 049	6 049		
Maintenance Grant-Sport Facilities	<u> </u>	58	58	The municipality has now reflected Maintanance Grant - Sports Facilities and Spatial Development Framework Support as per the Provincial Gezette No. 1940 issued on 05 April 2018.
Spafal Development Framework Support	•	1 000	1 000	See comment above (Maintenance Grant - Sports Facilities).
Capital expenditure			_,	
National Government	63 052	63 052		
Municipal Infrastructure Grent (MIG)	48 132	48 132		
Electricity Demand Side Management Grant	5 000	5 000		
Integrated National Electrification Programme	9 920	9 920		
Oher transfers and grants	8 202	8 202		
Revenue Enhancement Grant	2 202	2 202		
Baillo Junction Road	6 000	6 000	_	

Non-Financial Information Compliance assessment

	Non-Financial Information Com		assessment
	Minicipality: KwaDijikuzatogalituuni	Thality	
	€0076\$% 00 201 3 419		
Non-Fins	ncial information		
Table	Assessment Guideline	Ves/Ne/	
idnic	Assessment amagine	Yes/No/	Comments
		N/A	(If required)
Format a	and Budgeting	·	
A10	Check the proper completion of Tables SA9 and SA1	 	
	- Households receiving Free Basic Services (Water, Sanitation, Electricity and		
	 Cost of Free Basic Services provided (Water, Sanitation, Electricity and Refuse): Have only whole numbers been populated for household figures in Table SA9 		[
	which then pull into Table A10?	163	However, Table A10 was not fully populated.
	- Are the total number of households consistent for Water, Sanitation, Electricity	- (1996) 1. mai 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	The municipality did not populate sections
	and Refuse regardless of whether the municipality provides the service or not?		relating to Water and Sanitation/sewerage while
			Energy reflected 45 465 as the total number of
			households and 31 119 for Refuse.
	- Is the total cost of free basic services populated in Table SA9 and subsequently		Except for the 2017/18 Original Budget column.
	pulling into Table SA1 and A10 reasonable in comparison to reported		
SA11	The definition of poor households should be obtained from each municipality's Check against the budget documents and tariff tables	 	
	Date of valuation on Table SA11 must follow this format YYYYMMDD.	 	
	- Are the figures populated reasonable in comparison to the description column	75	However, date of valuation was not provided in
	(eg. Date of valuation is given in YYYYMMDD format, number of properties is		the 2016/17 Financial year and over the MTREF
	consistent with valuation roll, etc)?		and in 2017/18 (Original budget column)
			reflected an amount instead of a date.
	- Measurable performance objectives and indicators	Y).	
5A12a	There are different formets in Tables SA12a, SA12b and SA13a and not		
SA12b	Are the figures populated consistent with the value formats required as per There are different formats in Tables SA12a, SA12b and SA13a and not	, VE	
	- Are the figures populated consistent with the value formats required as per	A VESTIL	<u> </u>
SA13a	Check against the budget documents and tariff tables.		
	- Are the values populated consistent with the rate randage in the budget	Yeş	
SA14	Check that the figures is relevant to ONE small, ONE medium and ONE large Are the figures populated consistent with the bill to ONE household be it		
	- Is the figure quoted for Middle income range not smaller than affordable range	VG	Middle - R6 105,29
	for all tariff categories?		Affordable Range - R3 860.70
	- is the figure quoted for Indigent range not smaller than Middle income range		Middle - R6 105.29
SA22	for all tariff categories? Check councillors, senior managers and municipal entity's senior manager (if		Indigent - R1 755.02
	- Check the total values.		
	- Ensure they correspond with totals on the OSB,		
	 Are the cost totals given for senior management, employees and councillors Does the municipality have a municipal entity, if so was the municipal entity 	A (E)	
SA23	Councillors and senior management allowances, benefits and salaries (N/A	
	- Also check for municipal entity senior management (Allowances, benefits		
	- Check if the municipality has entities registered, if yes, it must be completed.		
	 - Among councillors check for the Speaker, Mayor and/or Deputy, Chief Whip. - Are the cost totals populated for senior management in Table SA23 		
	- Are the cost totals populated for Councillors in Table SA23 consistent with the	V€. VG.	
	- Are the salaries for Municipal Manager and Chief Financial Officer reasonable	1 148	
	- Does the municipality have a municipal entity, if so was the municipal entity	N/A	
SA24	Councillors and personnel Head count (Municipalities has different — is the head count realistic if you compare with the salaries reported on Table		
SA25	Check that the total of all months correspond to the total revenue and		
	- Are there any abnormal (either abnormally large or negative) figures calculated	(80)	
\$A27	Check that the total of all months correspond to the total revenue and		
SA29	Are there any abnormal (either abnormally large or negative) figures Check that the total of all months correspond to the total revenue and	final Office	
	 Are there any abnormal (either abnormally large or negative) figures calculated 	NAME OF THE OWNER.	
5A36	The GPS coordinates in decimals must be captured for all capital projects.		
	- Do all projects included in the budget have all required details (GPS co-	ΛŒ	Except for GPS Co-ordinates, Project Number
	ordinates, program project description, new or renewal, etc) populated for each	100	and IDP Goal
	project? - Do all projects included in the budget align to all the projects listed in the	1969	
	- Does the capital expenditure total in Table SA36 agree to the capital) (£	-
SA37	The GPS coordinates in decimals must be captured for all capital projects.		
Ost-revie	- Has the municipality confirmed that all projects which required inclusion in	See	
All All	In the case where the information is missing or the sheet is blank, the Mayor,		
tables	MM and the CFO must still sign for the missing information.		
tables	MM and the CFO must still sign for the missing information.		



2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE



2017/18 FOURTH QUARTER BUDGET ASSESSMENT

QUALITY CERTIFICATE

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

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature:

Date: