

## COUNCIL MEETING

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

**Traditional Leaders:** Inkosi V Mathonsi, Inkosi VS Mthembu

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

## NOTICE OF COUNCIL MEETING

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

**Municipal Manager**

**NJ Mdakane**

**18/10/2023**

|                        |                                                                                                                                                                                               |                |         |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|
| 1.                     | Prayer                                                                                                                                                                                        |                |         |
| 2.                     | Notice of Meeting                                                                                                                                                                             |                |         |
| 3.                     | Signing of Attendance                                                                                                                                                                         |                |         |
| 4.                     | Declarations of Pecuniary Interest/ Other Forms of Interest<br>a. Councillors: None<br>b. Staff: None.                                                                                        |                |         |
| 5.                     | Apologies                                                                                                                                                                                     |                |         |
| 6.                     | Councilors Leave of Absence:<br>a. Granted:<br>b. Applications:                                                                                                                               |                |         |
| 7.                     | a. Official Announcements:<br>b. Presentations:                                                                                                                                               |                |         |
| 8.                     | Attendance Record                                                                                                                                                                             |                |         |
| 9.                     | Confirmation of Minutes: Council - 28 SEPTEMBER 2023<br>Matters arising from the minutes: 28 SEPTEMBER 2023                                                                                   |                |         |
| 10.                    | List of Outstanding Items                                                                                                                                                                     |                |         |
| 11.                    | Clean Administration                                                                                                                                                                          |                |         |
| 12.                    | Business of the Day:                                                                                                                                                                          |                |         |
| <u>ITEM<br/>NUMBER</u> | <u>SUBJECT</u>                                                                                                                                                                                | <u>PAGE NO</u> |         |
| C645/2023              | FIRST QUARTER BUDGET & PERFORMANCE<br>ASSESSMENT                                                                                                                                              | 1 - 137        | FINANCE |
| C646/2023              | REPORT ON IMPLEMENTATION OF SUPPLY CHAIN<br>MANAGEMENT POLICY                                                                                                                                 | 138 - 147      |         |
| C647/2023              | MUNICIPAL DEMARCATION BOARD (MDB): REPORT<br>BACK AND STATUS OF THE MDB PROCESS IN<br>RELATION TO THE PROPOSED REDETERMINATION OF<br>MUNICIPAL BOUNDARIES AFFECTING KWADUKUZA<br>MUNICIPALITY | 148 - 193      | EDP     |

|           |                                                                                                                                                                                                                 |           |                                 |
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| C648/2023 | CAPITAL PROJECTS TO BE REGISTERED FOR MUNICIPAL INFRASTRUCTURE GRANT (MIG) FUNDING                                                                                                                              | 194 - 196 | CIVIL                           |
| C649/2023 | MUNICIPAL INFRASTRUCTURE GRANT REVISED IMPLEMENTATION PLAN                                                                                                                                                      | 197 - 205 |                                 |
| C650/2023 | IT STRATEGY PLAN 2022-2026                                                                                                                                                                                      | 206 - 228 | CORPORATE SERVICES              |
| C651/2023 | IT SECURITY POLICY REVIEW AND AMENDMENT 2023                                                                                                                                                                    | 229 - 292 |                                 |
| C652/2023 | REQUEST TO PURCHASE MUNICIPAL BUILDING HOUSE NO 870 ERF 620 ZAMANI TOWNSHIP DARNALL KWADUKUZA IN ZAMANI TOWNSHIP DARNALL, WARD 2                                                                                | 293 - 305 |                                 |
| C653/2023 | APPLICATION FOR LEASE OF PORTION 1 OF ERF 177 MADUNDUBE BY SLILWELIMPILO CARE CENTRE                                                                                                                            | 306 - 314 | OFFICE OF THE MUNICIPAL MANAGER |
| C654/2023 | CLOSE OUT FOR UMKHOSI WOMHLANGA                                                                                                                                                                                 | 315 - 317 |                                 |
| C655/2023 | STATUS REPORT REVIEW OF STANDING RULES IN LINE WITH REGULATIONS                                                                                                                                                 | 318 - 319 |                                 |
| C656/2023 | AMENDEMENT OF CONTRACT DUE TO EXTENSION OF SCOPE OF WORKS FOR NTSHAWINI HOUSING PROJECT WARD 26 TO INCLUDE REFURBISHMENT OF 45 UNITS AT SIHLE PHAKATHI HOUSING PROJECT- WARD 24 IN TERMS OF SECTION 116 OF MFMA | 320 - 324 | TO BE DISTRIBUTED ON MONDAY     |
| C657/2023 | PERMISSION TO HAVE KDM ENTERING A SESSION TO HELP LOCAL CONTRACTORS                                                                                                                                             |           |                                 |
| C658/2023 | ACTING ED: CIVIL ENGINEERING BUSINESS UNIT                                                                                                                                                                      |           | IN - COMMITTEE ITEM             |

| KWADUKUZA MUNICIPALITY               |                                               |
|--------------------------------------|-----------------------------------------------|
| BUSINESS UNIT: FINANCE BUSINESS UNIT |                                               |
| C645/2023                            | COUNCIL: 26/10/2023                           |
| SUBJECT:                             | FIRST QUARTER BUDGET & PERFORMANCE ASSESSMENT |

**PURPOSE:**

To table the 2023/24 First Quarter Operational and Capital Budget assessment covering the period July 2023 to September 2023.

**DISCUSSION:**

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

The attached is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as at the 30<sup>th</sup> September 2023. There have been numerous consultation sessions in the development on the report as it is incumbent on the relevant business units and user departments to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

**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 one of the sources of information that Council can consider to facilitate such a function, which is a requirement by the Municipal Finance Management Act.

**CONSULTATIONS:**

MUNICIPAL MANAGER

ACTING CHIEF FINANCIAL OFFICER

EXECUTIVE DIRECTORS

BUDGET & TREASURY OFFICE

BUDGET STERRING COMMITTEE

**RECOMMENDATIONS:**

- **THAT** the September 2023/24 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.
- **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
- **THAT** the September 2023/24 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
- **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003

- THAT the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be timeously corrected by the Director Expenditure.
- **THAT** Council notes the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

Contact Person : NJ MDAKANE (MUNICIPAL MANAGER)  
: M. NENE (ACTING CHIEF FINANCIAL OFFICER)  
: A. NUNKUMAR (DIRECTOR BUDGET & COMPLIANCE)

Author : S. CUNDASAMY (MANAGER: BUDGETS)

APPROVED / COMMENTS



M NENE  
ACTING CHIEF FINANCIAL OFFICER  
26/10/2023

ENDORSED



NJ MDAKANE  
MUNICIPAL MANAGER  
26/10/2023



**2023/24**

**FIRST QUARTER BUDGET AND  
PERFORMANCE ASSESSMENT  
REPORT**

**CONTENTS:****PART 1****1.1 MAYORS REPORT****1.2 RESOLUTIONS****1.3 EXECUTIVE SUMMARY****1.4 IN-YEAR BUDGET STATEMENT TABLES****PART 2****2.1 DEBTORS ANALYSIS****2.2 CREDITORS ANALYSIS****2.3 INVESTMENT PORTFOLIO ANALYSIS****2.4 ALLOCATION AND GRANT RECEIPTS AND****EXPENDITURE****2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND****EMPLOYEE BENEFITS****2.6 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND****BUDGET IMPLEMENTATION PLAN****2.7 CAPITAL PROGRAMME PERFORMANCE****2.8 OTHER SUPPORTING DOCUMENTS****2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION**



## **1.1 MAYORS REPORT**

## MAYORS REPORT TO BE TABLED



## 1.2 RESOLUTIONS

*First Quarter Budget and Performance Assessment resolutions*

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

1. **THAT** the September 2023/24 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per GOVERNMENT GAZETTE No. 32141 dated 17 APRIL 2009 be noted and approved.
2. **THAT** the report be submitted timeously to National Treasury, Provincial Treasury, and other organ of state as per the requirement of GOVERNMENT GAZETTE No.32141 dated 17 APRIL 2009.
3. **THAT** the September 2023/24 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
4. **THAT** the report is hereby tabled in terms of S52(d) of the MFMA, Act No. 56 of 2003
5. **THAT** the transactions resulting in the overstated Cash & Cash Equivalents closing balance on the Cash Flow Statement be corrected by the Director Expenditure by the next quarter of the 2023/24 financial year.
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).



## 1.3 EXECUTIVE SUMMARY

The analysis below is a high-level assessment based on revenue and expenditure recognised on the Municipal Financial System as at the 30<sup>th</sup> September 2023. It is incumbent on the necessary user business units and user departments to ensure the completeness, validity and accuracy of the information provided for purposes of the assessment.

## OPERATING BUDGET

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

| DESCRIPTION                          | 2023/24<br>APPROVED<br>BUDGET<br>R '000 | 2023/24<br>YTD BUDGET<br>R'000 | ACTUALS AS<br>AT 30/09/2023<br>R'000 | VARIANCE<br>AS AT<br>30/09/2023<br>R'000 |
|--------------------------------------|-----------------------------------------|--------------------------------|--------------------------------------|------------------------------------------|
| Total Revenue                        | 2,573,014                               | 597,281                        | 562,643                              | (34,638)                                 |
| Total Expenditure                    | (2,572,794)                             | (643,256)                      | (550,173)                            | 93,083                                   |
| <b>Operating Surplus / Deficit</b>   | <b>220</b>                              | <b>(45,975)</b>                | <b>12,470</b>                        | <b>58,445</b>                            |
| Transfers recognised – capital       | 803,478                                 | 235,560                        | 25,096                               | (210,464)                                |
| <b>Surplus /Deficit for the year</b> | <b>803,698</b>                          | <b>189,585</b>                 | <b>37,566</b>                        | <b>(152,019)</b>                         |

In terms of the First Quarter assessment, the actual revenue billed and/or collected to date is R562,643m. The negative variance of approximately R 34,638m or -6% is realised at the end of the First Quarter under review. The actual expenditure to date is R 560,173m. A negative variance of R 93,083m or - 14% has resulted at the end of the First Quarter under review. For the purposes of this report, the operating budget will be discussed under the following broad headings:

### Revenue and Expenditure

## FINANCIAL PERFORMANCE (REVENUE &amp; EXPENDITURE)

| Revenue By Source                                                                                                                                                                                                      | Approved Budget      | YTD - September 2023 | YTD Budget          | YTD Variance         | YTD Variance % |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------|
| Property rates                                                                                                                                                                                                         | 688,865,606          | 135,723,372          | 126,243,924         | 9,479,448            | 8%             |
| Service charges - electricity revenue                                                                                                                                                                                  | 1,234,386,072        | 234,253,532          | 308,596,518         | (74,342,986)         | -24%           |
| Service charges - refuse revenue                                                                                                                                                                                       | 99,659,940           | 25,785,331           | 24,914,985          | 870,346              | 3%             |
| Rental of facilities and equipment                                                                                                                                                                                     | 3,333,408            | 610,406              | 833,352             | (222,946)            | -27%           |
| Interest earned - external investments                                                                                                                                                                                 | 79,539,424           | 25,331,928           | 19,884,856          | 5,447,072            | 27%            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 10,119,996           | 2,236,528            | 2,529,999           | (293,471)            | -12%           |
| Fines, penalties and forfeits                                                                                                                                                                                          | 33,464,856           | 7,320,543            | 8,366,214           | (1,045,671)          | -12%           |
| Licences and permits                                                                                                                                                                                                   | 833,604              | 448,409              | 208,401             | 240,008              | 115%           |
| Agency services                                                                                                                                                                                                        | 14,124,000           | 3,005,988            | 3,531,000           | (525,012)            | -15%           |
| Transfers and subsidies                                                                                                                                                                                                | 281,754,496          | 112,479,352          | 70,438,624          | 42,040,728           | 60%            |
| Other revenue                                                                                                                                                                                                          | 121,932,504          | 15,447,801           | 30,483,126          | (15,035,325)         | -49%           |
| Gains                                                                                                                                                                                                                  | 5,000,004            | -                    | 1,250,001           | (1,250,001)          | -100%          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>2,573,013,910</b> | <b>562,643,191</b>   | <b>597,281,000</b>  | <b>(34,637,809)</b>  | <b>-6%</b>     |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                      |                      |                     |                      |                |
| Employee related costs                                                                                                                                                                                                 | 585,513,385          | 129,284,328          | 146,378,346         | (17,094,018)         | -12%           |
| Remuneration of councillors                                                                                                                                                                                            | 35,392,297           | 7,065,908            | 8,848,074           | (1,782,166)          | -20%           |
| Debt impairment                                                                                                                                                                                                        | 16,340,016           | 56,562               | 4,085,004           | (4,028,442)          | -99%           |
| Depreciation & asset impairment                                                                                                                                                                                        | 164,406,885          | 27,786,780           | 41,101,721          | (13,314,941)         | -32%           |
| Finance charges                                                                                                                                                                                                        | 22,046,544           | 339,412              | 5,511,636           | (5,172,224)          | -94%           |
| Bulk purchases                                                                                                                                                                                                         | 1,116,230,876        | 286,963,507          | 279,115,000         | 7,848,507            | 3%             |
| Other materials                                                                                                                                                                                                        | 26,528,325           | 5,330,734            | 6,632,081           | (1,301,348)          | -20%           |
| Contracted services                                                                                                                                                                                                    | 357,717,214          | 69,695,112           | 89,429,304          | (19,734,191)         | -22%           |
| Transfers and subsidies                                                                                                                                                                                                | 71,335,600           | 2,165,096            | 17,833,900          | (15,668,804)         | -88%           |
| Other expenditure                                                                                                                                                                                                      | 152,479,990          | 21,485,407           | 38,119,998          | (16,634,590)         | -44%           |
| Losses                                                                                                                                                                                                                 | 24,802,760           | -                    | 6,200,690           | (6,200,690)          | -100%          |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>2,572,793,892</b> | <b>550,172,846</b>   | <b>643,255,754</b>  | <b>(93,082,908)</b>  | <b>-14%</b>    |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>220,018</b>       | <b>12,470,345</b>    | <b>(45,974,754)</b> | <b>58,445,099</b>    |                |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 803,477,653          | 25,095,795           | 235,559,703         | (210,463,908)        | -89%           |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |                      |                      |                     |                      |                |
|                                                                                                                                                                                                                        | <b>803,477,653</b>   | <b>25,095,795</b>    | <b>235,559,703</b>  | <b>(210,463,908)</b> |                |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>803,697,671</b>   | <b>37,566,140</b>    | <b>189,584,949</b>  | <b>(152,018,809)</b> |                |

## **DISCUSSION**

### **REVENUE**

The reasons for the R 34,638m negative variance will be discussed with reference to the Table above together with C4 of the Budget Statement Tables, and is explained as follows:

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

#### ***Property Rates***

- Property Rates reflects a positive variance of R 9,479m. Property rates are billed over a period of 11 months starting from August to June with annual rates being billed in the month of August, however the budget has been evenly apportioned over the 11 months of the financial year resulting in the timing of the billing reflecting a positive variance.
- Currently the Property Rates budget is on track, however upward adjustments may arise as a result of S78 adjustments, which is provided on a monthly basis by the municipal valuer. Determination of increased budget allocation will be in terms of the S78 adjustments together with the valuation roll as at December to cater for either new property, category changes etc.

#### ***Service Charges – Refuse Revenue***

- Revenue received from refuse services is R 25,785m reflecting a positive variance of R870k.
- The variance in this revenue category is due to a higher billing as at 30<sup>th</sup> September than anticipated. The increase in refuse revenue is attributed to the desk-top exercise conducted, monthly implementation of commercial refuse stats received for the South and additional billing arising from S78 adjustments.

#### ***Interest on External Investments***

- Although the interest on External Investments for the month of September is yet to be captured onto the financial system, as bank statements are only received in the first week of the new month, a R5,447m positive variance from budgeted revenue was recognised by the end of the First quarter. This is mainly due to the slower than anticipated capital expenditure resulting in a higher investment balance generating interest for the first quarter.

- Also, due to the increase in the interest rates, the projected interest income may exceed the original budget. The interest income budget will be considered for revision in the adjustment budget dependent on the medium-term forecast and prevailing interest rates.
- The Interest on External Investments for the month of September is approximately R3,408m which has been captured onto the financial system in early October 2023 after receipt of the respective bank statements.

### ***Licences and Permits***

- Reflects revenue collection of R448k, however majority of this revenue relates to the sale of tender documents with the cashier code being incorrectly linked to the Beach Permits vote. The quick code error has subsequently been corrected and will be accounted for under the 'Sale of Goods and Rendering of Services' revenue category.
- The correction journals will be updated in October.

### ***Transfers & Subsidies – Operational***

- Transfers and Subsidies reflects a positive variance of R42,041m as at 30 September 2023. The transfer recognised – Operational, revealed a positive variance due to the anticipated timing of grant receipts with the first tranche of R107,9m Equitable Share being received in July 2023.
- The variance will reduce as the year progresses. A breakdown of the operational grant transfers can be reviewed on SC6 of the attached C Schedules.

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

### ***Service Charges – Electricity Revenue***

- Service Charges- electricity reflects a negative variance of R74,343m. The variance in this revenue category is as a result of the September billing being processed onto the financial system in the first week of October 2023. The billing is usually done around the 7<sup>th</sup> of the subsequent month whereas the report is based on the figures as at the end of each month.

- It must be noted that it is practically impossible to run the billing as at the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. It must further be noted that bulk meters' account for the majority of our electricity consumption.
- mSCOA does not cater for municipalities to accrue revenue and expenditure in-year. Accruals are only permitted at financial year end. The system hard closes on the last day of each and every month. As a result, there will be a negative variance monthly until the July 2024 billing is processed and accrued to the 2023/2024 financial year.
- The Electricity billing for September 2023 is R 85,536m which has been billed on the 9th of October 2023. However, if this billing were to be considered, there would be a positive variance in Electricity revenue of approximately R 11,193m. The reasons for the increase as provided by the revenue section is as a result of electricity retrospective charges raised after faulty meter replacements. The retrospective billing is ongoing and any adjustments will be catered for during the Adjustment Budget process.

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

- Rental income is lower than anticipated and the budget will be monitored as the year progresses.
- Budget allocation of R1,2m has been provided for Council Assets, however R72,625k has been processed for July to September, respectively. With the current processing it is highly likely the budget will not be met and will need to be downwardly adjusted during the Adjustment Budget process.

#### ***Interest on Outstanding Debtors***

- Reflects a R293k negative variance from the budgeted revenue. Interest on non-payment of electricity has been raised monthly whereas the interest for the non-payment on rates revenue will only be raised from the month of October due to rates being billed from August 2023.
- mSCOA reporting requires a breakdown of Interest per service provided, however both the interest for refuse and electricity have been consolidated under 215030010 Interest on Arrears which has a budget allocation of R7m, as both billings are processed under tariff 3005 on the financial system. There is however a further R2,1m budget for the interest to be accounted for

on Refuse non-payment. During the Adjustment Budget process, budget allocations will be reviewed based on actual interest charges to date.

| Interest on Outstanding Debtors        | Total Budget    | Total Actual   | Remaining Budget |
|----------------------------------------|-----------------|----------------|------------------|
| Receivables:Electricity                |                 | 33,342.41      | - 33,342.41      |
| 215030010 Interest on Arrears          | - 6,999,996.00  | - 2,130,127.08 | - 4,869,868.92   |
| 215030030 Sundry Debtor Interest       | - 999,996.00    | - 139,743.26   | - 860,252.74     |
| 215030010 Interest on Arrears (refuse) | - 2,120,004.00  | -              | - 2,120,004.00   |
|                                        | - 10,119,996.00 | - 2,236,527.93 | - 7,883,468.07   |

### *Fines, penalties, and forfeits*

- Fines, Penalties and Forfeits reflect a negative variance of R 1,046m as at the end of September 2023.
- In terms of Fines and Penalties, the unfavourable variance in this line item is as a result of the fines revenue being accounted for on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those that have been collected.
- This exercise is carried out on a quarterly basis and once the journal to the value R3,391m is processed onto the financial system the variance should reduce significantly. However, it must be stressed that the above exercise represents “book revenue” only, and the cash receipts from this service remains minimal. At the end of September 2023, the cash receipts for traffic fines issued was R 854k.

### *Agency Services*

- Reflects R 525k negative variance from budgeted revenue. The revenue receipted to this vote is the commission received from Department of Transport and is based on the monthly transactions for licensing and testing fees.

| Agency Services                           | Total Budget    | Total Actual   | Remaining Budget |
|-------------------------------------------|-----------------|----------------|------------------|
| Vehicle Licencing Fees Licencing 04745080 | - 7,704,000.00  | - 1,368,085.83 | - 6,335,914.17   |
| 046045110 Fees Testing                    | - 6,420,000.00  | - 1,637,902.43 | - 4,782,097.57   |
|                                           | - 14,124,000.00 | - 3,005,988.26 | - 11,118,011.74  |

- This revenue category will need to be closely monitored as the 2022/23 financial year target was not met, with there being a negative variance of approximately R2,9m at year end.
- The business unit had sited shortage of staff due to high vacancy rates, load-shedding, connectivity challenges to the Department of Transport eNATIS system as well as the fact that other agencies being able to dispense the licenses, as some of the main reasons for the previous year's variance.
- Currently the filling of critical posts has been prioritised by the HR department and the vacancy rate within the licencing and testing operations as well as other service delivery departments should be reduced by this financial year.

### ***Other Revenue***

- Other Revenue category consists of Municipal Operational Revenue and the Sale of Goods and Rendering of Services. A negative variance of R 15,035m has been realised at the end of the first quarter. The table below reflects the Other Revenue budget and actuals as at 30<sup>th</sup> September 2023.
- During the 2023/24 final budget process, budget allocation of R 57m, has highlighted in the table below, was provided for the receipt of revenue from the Department of Housing for the construction of Housing Projects. An identical construction contract expenditure budget has also been catered for. The construction contract revenue and expenditure are normally accounted for at year end.

| OTHER REVENUE                                     | TOTAL BUDGET     | ACTUALS END<br>SEPTEMBER 2023 | AVAILABLE<br>BUDGET |
|---------------------------------------------------|------------------|-------------------------------|---------------------|
| <b>☐ Operational Revenue</b>                      | - 32,572,152.00  | - 10,348,027.38               | - 22,224,124.62     |
| Administrative Handling Fees                      | - 2,785,824.00   | - 167,037.19                  | - 2,618,786.81      |
| Collection Charges                                | - 6,999,996.00   | - 7,074,327.14                | - 74,331.14         |
| Commission                                        |                  | - 460,293.43                  | - 460,293.43        |
| Development Charges                               | - 19,550,448.00  | - 2,507,352.96                | - 17,043,095.04     |
| Discounts and Early Settlements                   | - 12,528.00      | -                             | - 12,528.00         |
| Incidental Cash Surpluses                         | - 2,353,140.00   | - 30,383.63                   | - 2,322,756.37      |
| Insurance Refund                                  | - 186,996.00     | - 108,633.03                  | - 78,362.97         |
| Sale of Property                                  | - 674,832.00     | -                             | - 674,832.00        |
| Staff and Councillors Recoveries                  | - 8,388.00       | -                             | - 8,388.00          |
| <b>☐ Sales of Goods and Rendering of Services</b> | - 89,360,352.00  | - 5,099,773.15                | - 84,260,578.85     |
| Advertisements                                    | - 5,374,404.00   | - 1,798,539.12                | - 3,575,864.88      |
| Building Plan Approval                            | - 10,833,588.00  | - 2,039,535.19                | - 8,794,052.81      |
| Cemetery and Burial                               | - 1,015,704.00   | - 229,695.00                  | - 786,009.00        |
| Cleaning and Removal                              | - 227,472.00     | - 5,470.00                    | - 222,002.00        |
| Clearance Certificates                            | - 999,996.00     | - 166,833.71                  | - 833,162.29        |
| Computer Services                                 | - 5,760.00       | - 5,840.87                    | - 80.87             |
| <b>Construction Contract Revenue</b>              | - 57,000,000.00  | -                             | - 57,000,000.00     |
| Encroachment Fees                                 | - 331,560.00     | - 6,492.72                    | - 325,067.28        |
| Entrance Fees                                     | - 860,208.00     | - 10,521.74                   | - 849,686.26        |
| Fire Services                                     | - 207,180.00     | - 18,197.61                   | - 188,982.39        |
| Legal Fees                                        | - 489,060.00     | -                             | - 489,060.00        |
| Library Fees                                      | - 69,060.00      | -                             | - 69,060.00         |
| Management Fees                                   | - 1,730,796.00   | - 189,623.36                  | - 1,541,172.64      |
| Membership Fees                                   | - 2,304.00       | - 1,956.52                    | - 347.48            |
| Parking Fees                                      | - 1,242,552.00   | -                             | - 1,242,552.00      |
| Photo copies; Faxes and Telephone charges         | - 150,564.00     | - 36,390.65                   | - 114,173.35        |
| Sale of Goods                                     | - 5,311,512.00   | - 101,862.83                  | - 5,209,649.17      |
| Town Planning and Servitudes                      | - 3,496,332.00   | - 487,799.92                  | - 3,008,532.08      |
| Valuation Services                                | - 12,300.00      | - 1,013.91                    | - 11,286.09         |
| <b>TOTAL OTHER REVENUE</b>                        | - 121,932,504.00 | - 15,447,800.53               | - 106,484,703.47    |

## **EXPENDITURE**

The First Quarter Budgeted Operating Expenditure for the 2023/24 financial year was R643,256m. The actual expenditure recognised as at 30<sup>th</sup> September 2023 was R550,173m which implies that the municipality has realised a negative variance of approximately R93,083m in expenditure. The reasons for the variances will be discussed with reference to the table above together with C4 of the Budget Statement Tables, and is explained as follows:

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

### ***Employee related costs***

- The employee related costs show a negative variance of R17,094m, which is 12% as at end of September 2023. The variance is as a result of the timing of the filling of vacant positions, resignations, and untimely loss of municipal officials. Recruitment processes have been finalised for many of the vacant posts and expenditure will commence from October 2023,
- The timing of service-related benefits such as Bonus and Leave Pay are also reasons for the underspending.
- Although there is underspending in Employee related costs, expenditure on Overtime reflects spending of R16,9m (31%) of R53,8m budget allocation. Overtime costs will need to be closely monitored to ensure the remaining budget is sufficient to cater for the December and April peak periods.
- The table below reflects departments with over-expenditure on the total overtime budget allocations.

| OVERTIME COSTS                  |                       |              |              |                |              |                  |
|---------------------------------|-----------------------|--------------|--------------|----------------|--------------|------------------|
| BUSINESS UNIT                   |                       | FINAL BUDGET | JULY ACTUALS | AUGUST ACTUALS | SEPT ACTUALS | AVAILABLE BUDGET |
| OFFICE OF THE MUNICIPAL MANAGER |                       |              |              |                |              |                  |
| 22                              | Municipal Manager     | 25,332       | 51,445       | 37,227         | 48,015       | (111,355)        |
| 23                              | Internal Audit        | 52,989       | -            | 15,368         | 53,549       | (15,929)         |
| 260                             | Public Participation  | 121,272      | 15,736       | 46,735         | 79,734       | (20,932)         |
| EDP                             |                       |              |              |                |              |                  |
| 153                             | Development Control   | -            | 20,765       | -              | -            | (20,765)         |
| COMMUNITY SAFETY                |                       |              |              |                |              |                  |
| 35                              | Safety Administration | 204,528      | 95,289       | 58,661         | 83,513       | (32,935)         |

- Budget allocation of R3,8m for Leave Provision remains unspent. The journal for the provisions is normally done at year end during the finalisation of the AFS.
- For a detailed analysis of Employee Related Expenditure refer to section 2.5 Councillor Allowances and employee benefits of the report.

### ***Remuneration of Councillors***

- Reflects a negative variance of R 1,782m which is attributable to the budget provision of annual increments to Councilors and Political Office Bearers which is guided by the Government Gazette on the determination of upper limits for Councilors. Government Gazette 49142 was released on the 18<sup>th</sup> August 2023, and is currently awaiting MEC approval, thereafter it is normally issued between December and January annually.
- This variance should be eliminated once the above gazette is catered for and the increments are implemented.

### ***Debt Impairment***

- Items included in this category are bad debts written off and provisions to debt impairment which at the time of compiling the report; there were no provisions recorded on the financial system resulting in this variance. A R4,028m negative variance has been realised in the first quarter under review.
- However, Council to note that the above non-cash provisions are required in terms of GRAP and Impairment testing is done quarterly but adjustments are processed at year end during the finalisation of the AFS.
- The expenditure of R56k relates to bad debt written off under Rates and Electricity categories. Council has approved a Debtors Incentive Scheme that is effective from 11 September 2023 to 26 June 2024. Write-Offs will be processed after the capital amount outstanding by the debtor has been settled in terms of the Incentive.

### ***Depreciation***

- Depreciation and asset impairment reflects a negative variance of R 13,315m. The variance is as a result of delays in completion of prior year projects which has influenced the capitalization and subsequent depreciation of these assets.

- The other contributing factor to this variance is related to asset impairment which is undertaken towards the end of the financial year. A budget of R11,5m has been provided for asset impairment and the journal for impairments will be processed at year end in accordance with Generally Recognised Accounting Practice.

### ***Finance charges***

- Finance charges reflect a negative variance of R5,172m as at the end of September 2023. The interest together with redemption payments are made at specific times during the financial year.
- Repayments are made quarterly with the September instalment incurring a nominal interest payment. However, a significant increase in interest expense is anticipated in December 2023. This variance represents a timing difference that will be eliminated as the year progresses.
- The Finance Charges budget was compiled considering the existing loans together with the anticipated new loan of R30m to be taken for the New Dukuza Substation. The Municipality currently has R 175, 054m existing loans with the DBSA.

### ***Bulk purchases***

- Reflects over-expenditure of R 7,848m with the payment for September still to be processed on the financial system. The 286,9m relates to R141,3m for July and R145,6m for the month of August which is due to seasonal increase in demand as well as the 18% bulk increase that has been implemented by Eskom. However, the revenue billed by the Municipality during this period is R234,3m.
- The Eskom invoice for September is R84,724m. If the September 2023 invoice is considered, the variance results in further over expenditure of approximately R92,572m. Council to note that in the three prior financial years, the Bulk Purchases expenditure has exceeded the budget and resulted in unauthorised expenditure.
- Cumulative energy loss as at 30<sup>th</sup> September 2023 was R109,652,710 at 50,136,508 kwh with total losses of 28,96% electricity purchases. The industry norm for energy losses is 6-12%. The municipal energy loss is therefore more than twice the industry norm and significantly threatens the financial viability of the council as such losses are not sustainable.

- The effect of the above is clearly noted in the first quarter billing whereby the total electricity billing was R 319,789m whilst the Eskom Bulk invoices total R 371,688m.

### ***Other Materials***

- Reflects R1,301m under expenditure from the year-to-date budget. This expenditure category consists of inventory items such as material for maintenance of electrical and road infrastructure, protective clothing, cleaning materials. The variance in this expenditure category is expected to reduce as the year progresses.

### ***Contracted services***

- The spending under this expenditure category is R 69,695m as reflected in the table below.

| CONTRACTED SERVICES                            | TOTAL BUDGET          | ACTUALS END<br>SEPT 2023 | AVAILABLE<br>BUDGET   |
|------------------------------------------------|-----------------------|--------------------------|-----------------------|
| <b>⊖ Consultants and Professional Services</b> | <b>32,412,444.00</b>  | <b>2,388,461.18</b>      | <b>30,023,982.82</b>  |
| Business and Advisory                          | 24,298,972.00         | 928,248.21               | 23,370,723.79         |
| Infrastructure and Planning                    | 1,558,464.00          | 351,975.30               | 1,206,488.70          |
| Legal Cost                                     | 6,555,008.00          | 1,108,237.67             | 5,446,770.33          |
| <b>⊖ Contractors</b>                           | <b>117,619,167.00</b> | <b>29,476,168.27</b>     | <b>88,142,998.73</b>  |
| Building                                       | 400,000.00            | 113,000.00               | 287,000.00            |
| Electrical                                     | 7,075,044.00          | 1,135,885.00             | 5,939,159.00          |
| Event Promoters                                | 9,807,484.00          | 9,190,206.94             | 617,277.06            |
| First Aid                                      | 45,396.00             | -                        | 45,396.00             |
| Maintenance of Buildings and Facilities        | 7,262,375.00          | 913,880.83               | 6,348,494.17          |
| Maintenance of Equipment                       | 19,608,356.00         | 3,591,677.73             | 16,016,678.27         |
| Maintenance of Unspecified Assets              | 26,031,336.00         | 3,107,739.23             | 22,923,596.77         |
| Pest Control and Fumigation                    | 14,436.00             | -                        | 14,436.00             |
| Safeguard and Security                         | 41,273,136.00         | 9,960,399.46             | 31,312,736.54         |
| Shark Nets                                     | 4,769,652.00          | 1,274,425.23             | 3,495,226.77          |
| Traffic and Street Lights                      | 1,265,412.00          | 188,439.62               | 1,076,972.38          |
| Transportation                                 | 66,540.00             | 514.23                   | 66,025.77             |
| <b>⊖ Outsourced Services</b>                   | <b>207,685,603.00</b> | <b>37,830,482.85</b>     | <b>169,855,120.15</b> |
| Administrative and Support Staff               | 1,059,996.00          | 3,425.00                 | 1,056,571.00          |
| Animal Care                                    | 60,708.00             | 1,771.79                 | 58,936.21             |
| Burial Services                                | 157,944.00            | 5,629.00                 | 152,315.00            |
| Business and Advisory                          | 2,921,705.00          | 46,575.00                | 2,875,130.00          |
| Cleaning Services                              | 126,360.00            | 7,550.00                 | 118,810.00            |
| Clearing and Grass Cutting Services            | 36,445,200.00         | 8,775,827.38             | 27,669,372.62         |
| Connection/Dis-connection                      | 54,768.00             | -                        | 54,768.00             |
| Electrical                                     | 18,114,168.00         | 5,068,477.57             | 13,045,690.43         |
| Illegal Dumping                                | 296,748.00            | 27,469.00                | 269,279.00            |
| Personnel and Labour                           | 637,604.00            | 182,556.11               | 455,047.89            |
| Professional Staff                             | 28,105,146.00         | 3,164,359.52             | 24,940,786.48         |
| Refuse Removal                                 | 119,705,256.00        | 20,546,842.48            | 99,158,413.52         |
| <b>TOTAL CONTRACTED SERVICES</b>               | <b>357,717,214.00</b> | <b>69,695,112.30</b>     | <b>288,022,101.70</b> |

- ***Business and Advisory*** - R 11m budget allocation relates to special projects with no expenditure to date. The Director Special Projects is currently running with the 4 projects namely, the Integrated Energy Resource Plan, Municipal Data Cleansing Project, Area Based Planning & Technical and Specialist Studies. The Integrated Energy Resource Plan is at Tender Specification while the Municipal Data Cleansing Project is currently being evaluated by the Tender Evaluation Committee.
- ***Infrastructure and Planning*** - relate to renewal plans, enforcement implementation and policy reviews under the Town Planning department. Expenditure of R 351,9k is reflected on the votes.
- ***Legal Costs*** – R 1,108m has been spent for the first quarter, however part of the expenditure relates to municipal disciplinary matters which will need to be reviewed and accounted for on the correct expenditure line items.
- ***Event Promoters*** – R9,5m budget relates to Ballito Pro Festival with expenditure of R9,190m. The prepaid expenditure of R740k related to the Ballito Pro festival has been reversed in the 2022/23 financial year, however it has not been catered for in the current financial year.
- ***Maintenance of Buildings*** – A consolidated Budget Clearance Certificate has been requested for Tender Specification at the beginning of September. Expenditure should improve once the SCM processes are finalised.
- ***Maintenance of Equipment*** – majority of the budget relates to tools and equipment & vehicle and plant maintenance. The tender for the procurement of vehicle related items is currently at Tender Evaluation Committee.
- ***Maintenance of Unspecified Assets*** – relate to maintenance of Street Lights and Road Infrastructure (potholes, stormwater drains, grading and road marking). Expenditure should improve in the next quarter.
- ***Safeguard & Security*** – R9,960m is reflected as expenditure at the end of September 2023 for security services. All security payments for the first quarter have been processed on the financial system. If the trend of expenditure continues, with limited ad-hoc security costs being incurred, the budget should be sufficient till year end.

- ***Outsourced Services: Electrical*** – relate to the maintenance of Electrical Infrastructure. A tender for the panel of contractors has been awarded in the current financial year.
- ***Refuse Removal*** – R 20,547m is reflected as expenditure at the end of September 2023 with R20,328m related to Refuse Removal Services and R 219k for Refuse Bags contract.

Currently only 2 months have been paid for refuse removal services which fall under the following votes:- Consultants, Indigent Support, Street Sweeping and Dump Charges.

No separate budget allocation has been made for Street Sweeping Costs which will total approximately R 13,620m by year end and is currently being consolidated under the payment for Consultants. The budget allocation will be split to separately cater for the street sweeping costs during the Adjustment Budget process.

Also, the number of indigents, in terms of the non-billed households, being serviced have increased twice since the refuse service has been extended, the numbers of which are still to be verified and confirmed by the revenue section of the Municipality. It has been analysed that the total budget allocation for refuse service will be insufficient and a shortfall of approximately R15m is anticipated.

#### ***Other expenditure***

- Expenditure of R21,485m for Operating Leases and Operational Costs as reflected in the table below:-

| OTHER EXPENDITURE                                | TOTAL BUDGET          | ACTUALS END<br>SEPT 2023 | AVAILABLE<br>BUDGET   |
|--------------------------------------------------|-----------------------|--------------------------|-----------------------|
| ☐ <b>Operating Leases</b>                        | <b>4,828,826.00</b>   | <b>835,323.27</b>        | <b>3,993,502.73</b>   |
| Community Assets                                 | 1,773,350.00          | 757,794.18               | 1,015,555.82          |
| Furniture and Office Equipment                   | 2,245,608.00          | 54,501.47                | 2,191,106.53          |
| Machinery and Equipment                          | 809,868.00            | 23,027.62                | 786,840.38            |
| ☐ <b>Operational Cost</b>                        | <b>147,651,164.00</b> | <b>20,650,083.94</b>     | <b>127,001,080.06</b> |
| Achievements and Awards                          | 3,527,232.00          | 11,985.00                | 3,515,247.00          |
| Advertising; Publicity and Marketing             | 13,291,142.00         | 767,025.48               | 12,524,116.52         |
| Bank Charges; Facility and Card Fees             | 4,405,728.00          | 940,156.24               | 3,465,571.76          |
| Bursaries (Employees)                            | 800,000.00            | -                        | 800,000.00            |
| Commission                                       | 5,896,800.00          | 683,462.77               | 5,213,337.23          |
| Communication                                    | 3,632,264.00          | 528,812.76               | 3,103,451.24          |
| Contribution to Provisions                       | 1,544,400.00          | -                        | 1,544,400.00          |
| Entertainment                                    | 257,944.00            | 19,294.16                | 238,649.84            |
| External Audit Fees                              | 5,660,184.00          | 177,174.00               | 5,483,010.00          |
| External Computer Service                        | 15,784,956.00         | 2,046,433.59             | 13,738,522.41         |
| Indigent Relief                                  | 7,813,008.00          | 1,168,691.00             | 6,644,317.00          |
| Insurance Underwriting                           | 9,443,784.00          | 129,256.76               | 9,314,527.24          |
| Licences                                         | 73,500.00             | 2,586.50                 | 70,913.50             |
| Management Fee                                   | 14,605,500.00         | 1,264,395.58             | 13,341,104.42         |
| Municipal Services                               | 5,851,843.00          | 780,653.16               | 5,071,189.84          |
| Printing; Publications and Books                 | 5,723,024.00          | 760,777.95               | 4,962,246.05          |
| Professional Bodies; Membership and Subscription | 5,381,680.00          | 1,529,326.58             | 3,852,353.42          |
| Registration Fees                                | 4,804,980.00          | 1,149,888.41             | 3,655,091.59          |
| Skills Development Fund Levy                     | 3,785,283.00          | 1,076,475.77             | 2,708,807.23          |
| Travel and Subsistence                           | 4,305,248.00          | 666,160.61               | 3,639,087.39          |
| Uniform and Protective Clothing                  |                       | 667.73                   | -667.73               |
| Vehicle Tracking                                 | 560,184.00            | 39,237.99                | 520,946.01            |
| Ward Committees                                  | 5,400,000.00          | 1,227,000.00             | 4,173,000.00          |
| Wet Fuel                                         | 21,385,641.00         | 2,639,371.19             | 18,746,269.81         |
| Workmen's Compensation Fund                      | 3,716,839.00          | 3,041,250.71             | 675,588.29            |
| <b>TOTAL OTHER EXPENDITURE</b>                   | <b>152,479,990.00</b> | <b>21,485,407.21</b>     | <b>130,994,582.79</b> |

- **Achievement and Awards** – relate to Retirement Recognition awards – expenditure incurs as and when necessary.
- **Advertising, Publicity and Marketing** – relates to Advertising cost of the Municipality and all Municipal Corporate Activities. Majority of the projects relate to Awareness Campaigns, Publicity and Community Engagements, the timing of which determines the expenditure trends. Expenditure should improve as the year progresses.
- **Communication** - relates to 3G, Postage and Telephone Calls and Rentals. To date, only 1 payment of R141k is reflected for 3G expenditure.

- **Contribution to Provisions** – will be accounted for at year end during the finalisation of the AFS.
- **External Audit Fees** – expenditure relating to external auditors. The Auditor General is currently on site and busy with the review of the 2022/23 annual financial statements. Invoice of R 953k for audit fees for September has been received and will be paid in month of October 2023.
- **Management Fees** - expenditure relates to payments towards the Urban Improvement Precinct in terms of additional services provided in Special Rating Areas. There is an identical revenue budget allocation under Property Rates which at present reflects no billing on the revenue data-string for the first quarter, however the actual collections of R 2,577,994 rates has been posted directly to the *debtors collection* asset line item category. This is as a result of a quick code error which will be corrected by the revenue department.
- **Municipal Services** – expenditure relates to water & sanitation payments. Currently approximately R11m payment excluding the interest and penalties is said to be owed to the iLembe District Municipality. As per an EXCO resolution, the expenditure department were tasked with negotiating with the District Municipality in terms of the capital amount owing and a detailed progress report on the outcome of the negotiations was provided to EXCO on the 27th September. A further detailed item was taken to Council, for noting, outlining the total outstanding amount owed to the District Municipality. The expenditure department have since been tasked with providing a full report to Council on all Inter-Governmental department accounts.
- **Wet Fuel** – expenditure relates to Sundry Oils and Fuels as well as Diesel for Generators. No expenditure is reflected under the R1m budget allocation for generator diesel. A take on form for the Generators needs to be completed prior to the capturing of diesel. The Electrical Business unit are busy with the process of completing the forms. The total diesel usage to date should be captured by end of October. Also, various departments reflect minimal sundry oil & fuel expenditure for the first quarter. The analysis and trend of fuel expenditure has been hindered in prior years due to the delay in capturing expenditure onto the financial system and it is hoped that all fuel costs have been timeously captured onto the financial system.
- **Workmen's Compensation** – reflects expenditure of R 3,041m. However this payment relates to 2022/23 financial year and has been incorrectly captured in the current year. It had since been correctly accounted for in the 13<sup>th</sup> period of the previous financial year, however the 2023/24 financial year error still remains. The expenditure department are in the process of correcting the error. The journal will be corrected by the end of October 2023.

## CAPITAL BUDGET

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

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

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

After numerous consultation processes, Council has approved R 950,898m as a capital budget in the current financial year with the majority of the funding being allocated towards electrical upgrades, road infrastructure projects and community recreational facilities.

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

- Government Grants
- Loan Funding
- Internally generated funds

## CAPITAL BUDGET FUNDING SUMMARY

### Capital Budget Funding

#### *Utilisation of Grants*

- The capital grant allocation for the financial year is R 700,433m, consisting of: -
  - Municipal Infrastructure Grant (MIG) – capital allocation of R 50,763m (excl. vat) with 8% expenditure being reflected. R27,826m (excl. vat) has been received as a first tranche of MIG.
  - Municipal Disaster Response Grant - On the 17<sup>th</sup> March 2023, the Municipality received R1,2bn Municipal Disaster Response Grant which was to be used for the rehabilitation and renewal of roads, storm water and road structures (bridges) within the municipal jurisdiction. The implementing BU for the grant is the Civil Business Unit and all 401 capital projects identified fall within the business unit. The grant allocation was split over two financial years, with the 2022/23 allocation being R 501,993m (excl. vat) and the 2023/24 allocation being R 603,310m (excl. vat) with 3% expenditure on the current year being reflected. Of the 2022/23 allocation, R 179,055m (excl. vat) was unspent and a roll-over application to National Treasury was made. The Municipality is awaiting the outcome of its application and once formal approval has been received a Special Adjustment will be considered.
  - Municipal Disaster Recovery Grant – the Municipality has been allocated a further capital allocation of R19,154m (excl. vat) for the Reconstruction and Rehabilitation of Infrastructure that was damaged due to the impact of storms that occurred in 2019. R5,217m (excl. vat) has been received as the first tranche on the 2<sup>nd</sup> October 2023. No expenditure is reflected on the grant as approval of the disaster related capital projects were only given on the 20<sup>th</sup> September by the KwaZulu Natal Provincial Disaster Management Centre. A budget clearance certificate has since been requested for Tender Specification Committee. Of the 2022/23 MDRG allocation, R 23,324m (excl. vat) was unspent and a roll-over application to National Treasury was made. The Municipality is awaiting the outcome of its application and once formal approval has been received a Special Adjustment will be considered.
  - Housing Accreditation – R 200 000 for the procurement of Furniture, Tools, and Equipment for the Housing section. No expenditure reflected to date.

- Energy Efficiency and Demand Side Management Grant (EEDSM) – capital allocation of R 4,348m (excl. vat) for the Energy Efficient Retrofit Programme with first tranche of R1,739m (excl. vat) being received. R 2,786m, reflecting 64%, has been spent of the grant.
- Integrated National Electrification Programme (INEP) – R 9,391m (excl. vat) for the Housing Electrification Project and the Lot 14 Substation project. The Municipality has currently received R2,522m (excl. vat) of the grant with expenditure of R 3,402m for the Housing Electrification project.
- R13,267m NDPG grant allocation for the KDM SCADA System. No expenditure reflected for the first quarter due to the finalisation of the extension of scope for SCADA system which requires approval by Council under S116 of the MFMA.

### ***Loan Funding***

- R 30m has been provided for Phase 2 of the New Dukuza Substation Project in the current financial year, however there is currently a delay in verifying compliance in terms of *MFMA Circular 62: SCM Enhancing Compliance and Accountability* and finalisation of SLA which has delayed the implementation of the project. The project has been funded by loans and internal funding in the 2023/24 financial year with the total loan value for the project over the MTREF being R 102m. Internal funding of R8m has also been considered for the project in the current financial year.
- It is highly likely that the R30m loan funding will be considered for roll-over into the new financial year.

### ***Council Funding***

- There is 59% under-spending on the year-to-date budget relating to Council funded projects. Approximately R95,923m of the R220,465m council funding relates to roll-over projects. Slower than anticipated progress implementation on infrastructure projects, delays in SCM processes, back log in the delivery of municipal vehicles in terms of the RT57 contracts and delay in the delivery of the Fire Fleet vehicle due to the non-availability of stock were cited as the main reasons for the projects being rolled over into the new 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 61,770m as at 30<sup>th</sup> September 2023. The actual expenditure resulted in a negative variance of 81% from the year to date capital budget allocation. The main driver for the underspending is the slower than anticipated expenditure on the R603m Disaster Response Grant funded capital projects. To date only R 19,942m has been spent on the total disaster funded projects.

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

| Vote Description                                             | Ref<br>1 | 2022/23        | Budget Year 2023/24 |                 |                |               |                |                  |                |                    |
|--------------------------------------------------------------|----------|----------------|---------------------|-----------------|----------------|---------------|----------------|------------------|----------------|--------------------|
|                                                              |          | Actual Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                                  |          |                |                     |                 |                |               |                |                  |                |                    |
| <b>Capital Expenditure - Functional Classification</b>       |          |                |                     |                 |                |               |                |                  |                |                    |
| <i>Governance and administration</i>                         |          | 35,742         | 27,313              | -               | 2,572          | 2,656         | 6,950          | (4,294)          | -62%           | 27,313             |
| Executive and council                                        |          | -              | 10,400              | -               | -              | -             | 3,000          | (3,000)          | -100%          | 10,400             |
| Finance and administration                                   |          | 35,742         | 16,913              | -               | 2,572          | 2,656         | 3,950          | (1,294)          | -33%           | 16,913             |
| Internal audit                                               |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| Community and public safety                                  |          | 35,526         | 60,624              | -               | 2,220          | 3,084         | 32,534         | (29,449)         | -91%           | 60,624             |
| Community and social services                                |          | 20,495         | 11,649              | -               | 343            | 997           | 5,244          | (4,247)          | -81%           | 11,649             |
| Sport and recreation                                         |          | 10,971         | 23,931              | -               | 1,650          | 1,660         | 9,946          | (8,086)          | -81%           | 23,931             |
| Public safety                                                |          | 2,559          | 20,343              | -               | 226            | 226           | 17,343         | (17,117)         | -99%           | 20,343             |
| Housing                                                      |          | 1,500          | 4,700               | -               | 0              | 0             | -              | 0                | #DIV/0!        | 4,700              |
| Health                                                       |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| Economic and environmental services                          |          | 96,883         | 706,777             | -               | 18,676         | 32,277        | 242,723        | (210,445)        | -87%           | 706,777            |
| Planning and development                                     |          | 271            | 4,186               | -               | 19             | 35            | 697            | (662)            | -95%           | 4,186              |
| Road transport                                               |          | 96,612         | 702,591             | -               | 18,657         | 32,242        | 242,026        | (209,784)        | -97%           | 702,591            |
| Environmental protection                                     |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| Trading services                                             |          | 83,804         | 156,184             | -               | 16,049         | 23,752        | 36,125         | (12,373)         | -34%           | 156,184            |
| Energy sources                                               |          | 77,601         | 149,643             | -               | 16,049         | 21,540        | 31,799         | (10,259)         | -32%           | 149,643            |
| Water management                                             |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| Waste water management                                       |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| Waste management                                             |          | 6,203          | 6,541               | -               | -              | 2,212         | 4,326          | (2,114)          | -49%           | 6,541              |
| Other                                                        |          | -              | -                   | -               | -              | -             | -              | -                |                | -                  |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>3</b> | <b>251,955</b> | <b>950,898</b>      | <b>-</b>        | <b>39,517</b>  | <b>61,770</b> | <b>318,331</b> | <b>(256,561)</b> | <b>-81%</b>    | <b>950,898</b>     |

### Governance and Administration – Finance & Admin

In terms of Functional classification, the R2,656m expenditure reflected is from the following departments within the respective business units: -

#### Corporate Services Business Unit

- Expenditure of R586k for the procurement of IT Equipment and Furniture & Office Equipment.

➤ The reasons for the variances under the business unit is as follows:-

- **Office Furniture & Equipment:** encountered a challenge with the contract not being signed. The contract was only signed on the 10<sup>th</sup> October 2023.
- **Upgrade to Council Chambers:** The project has been delayed due to the limited capital budget allocation. At present the business unit is repairing and refurbishing the damaged infrastructure in the Council Chambers. Additional funding will be requested during the Adjustment Budget to commence with the upgrade project.
- **Electronic Staff Attendance Register:** The tender has been out on more than one occasion, unfortunately no responsive service provider could be sourced. The project is currently out on tender again.
- **PC & Printer Upgrades:** Specifications have been submitted to the committee and the business unit have also engaged SITA in an effort to use their Transversal Contracts. This process has already commenced.
- **Wi Fi Project:** The final Assessment has been concluded on the 10<sup>th</sup> October and the specifications will be submitted by the 20<sup>th</sup> October to the committee for consideration. The Wi Fi Project required an assessment of 15 KDM Buildings and 4 external Public sites. The solution also required research into ICT Network Security and the use of Cell phones on the KDM Network for non office based staff.
- **Audio Visual Equipment:** Screens to the value of R180 000 have been partially procured from the 2022/23 budget. It is difficult to source an ideal sound system set-up at Council Chambers due to the limited desk space for each council member. The technology that is currently required exceeds the desk space. The IT department have since decided to add new units together with the existing ones and install a speaker system. The assessment and consultations have been concluded and specifications in terms of the current Council Chambers will be submitted by the 20<sup>th</sup> October, however the specifications will also be relevant to the proposed upgrades of Council Chambers.

### **Finance Business Unit**

- R 52,2k spent on the procurement of Office Furniture & Equipment from a budget allocation of R100k. A pending order of R 30k has been placed for the procurement of Counting Machines.

### **Property Services**

- Budget allocation of R 650k for Engineering Equipment with no expenditure reflected to date.

### **Fleet Management**

- Budget allocation of R11,463m under the Fleet Management Business unit for Municipal Fleet and Tools & Equipment.
- Expenditure of R 1,973m for Municipal Fleet with pending orders of R 4,378m. There was a delay in the approval of the RT57 contract prices which has resulted in slower than anticipated procurement.

### ***Community & Public Safety***

In terms of Functional classification, the R3,084m expenditure reflected is from the following departments within the respective business units: -

### **Community & Social Services**

The following departments fall under the Community & Social Services:-

- **056 Cemeteries** – R 4, 559m has been rolled over into the 2023/24 financial year for the Cremator Filtration System in the anticipation that project delivery will be delayed, however majority of the procurement was completed in the 2022/23 financial year. The business unit have since requested the funding to be allocated to various Community Services infrastructure projects were internal funding were limited during the finalization of the 2023/24 budget processes.
- **027 Youth Development** – R300k budget allocation for Sporting Equipment. No expenditure reflected to date. Equipment is planned to be purchased between October and December for the SALGA Games. Expenditure will reflect at the end of the quarter 2.
- **165 Community Halls** – R479k has been spent under the department. The Refurbishment of Velani Hall Project will commence once the additional funds are sourced from the Cremator Filtration Project as mentioned above. The project is currently at TSC.

- **044 Disaster Management** – R 685k for the procurement of a disaster vehicle. Pending order of R579k is currently committed on the financial system.
- **030 Libraries** - R 518k of the R1,020m budget allocation has been spent on the procurement of Library Furniture, Tools & Equipment and Fencing to the Stanger Manor Library.
- **031 Museum** – No expenditure reflected under the department. An invoice to the value of R 810,994 (excl. vat) has been submitted on the 22<sup>nd</sup> September for payment relating to the Construction of Museum project.

### Sports & Recreation

The sports & recreation section reflects a total budget allocation of R 23,931m with the following breakdown by business unit:-

- 070 Parks & Gardens – R2,036m
- 015 Beaches – R50k
- 075 Sports & Recreation – R19,645m
- Marine Safety - R 2,2m

Expenditure of R1,860m has been spent under Sports and Recreation. The expenditure is related to the following projects:-

- 015 Beaches – R19k spent on Tools & Equipment
- 075 Sports & Recreation – R 722k on Upgrade to Beach Facilities and Nonoti Beach Node Development Projects.
- Marine Safety - R 1,119m on Jet Ski and Marine Safety Equipment.

As provided by the Community Services Business Unit: In terms of the predetermined performance objectives and Service Delivery Budget Implementation Plan, the projected goal was to only spend 10% of the capital budget in Q1, resulting in variance of approximately 2%. The reasons for the variances have been provided as follows:

- That due to various accelerated programmes in the prior year, additional expenditure was incurred in the 2022/2023 financial year. This had the impact of lesser capital spend on those existing projects and the need for SCM processes to be initiated on the new projects in the quarter 1 of 2023/2024 financial year.
- Due to the non-sitting of the Technical Specification Committee as a result of the disruptions in meetings due to strike action by Contractors and the focus of the committees on the disaster projects, the procurement processes may be delayed. Although this has not directly resulted in lower expenditure in Q1, this may pose a risk for expenditure in Q2. MANCO has begun to implement mitigation measures.
- As a result of the capital budget internally funded reductions various votes require additional funding, these will be re-prioritized to ensure the procurement processes continue.

### **Public Safety**

- Public Safety reflects expenditure of R226k of a budget allocation of R 20,343m which falls under the Law Enforcement and Fire & Emergency department.
- The tender for the procurement of the Fire Fleet has been awarded in the 2022/23 financial year, the R 17,373m cost of the which forms the major part of the business units capital budget. Fire trucks have not yet been delivered. The Chassis cabs from Sweden will be delivered to the service provider in December 2023. Part payment will be made once chassis cabs are registered onto KDM's name. The balance of the payment will made on completion and delivery of the fire trucks towards the end of the financial year.

### **Housing**

- R4,7m budget allocation with no expenditure to date. The R188 is an error in posting a stock item and will be reversed in October.
- No variance reflected in terms of procurement plan. The procurement under the Housing section will commence in the next quarter.

### *Economic & Environmental Services*

In terms of Functional classification, the R32,277m expenditure reflected is from the following departments within the respective business units: -

#### **Planning & Development**

- Reflects expenditure of R35,2k for Electronic Equipment under the IDP business unit. The reasons for the variance in expenditure is provided by the EDP business unit as follows:-
  - KDM Library Green Rectification Building WIP – Bid Specifications approved in July 2023 and Tender Advertised in September 2023. Tender Closing on the 27<sup>th</sup> October 2023 and evaluation will commence immediately.
  - Parking Signage & Access Control - The specification has been finalized and the tender process to commence in October 2023.
  - Nokukhanya Luthuli Building Security Upgrade - The specification has been finalized and the tender process to commence in October 2023
  - Bulk Filers / Filing Cabinets - Request for quotations were sourced three times with no responsive Bidders. There is currently a request for quotations open, which is closing on the 16th of October 2023.

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

- Reflects R 32,242m expenditure under the Civil Engineering Business Unit and Road Traffic Department resulting in a negative variance of R 209,784m. The following reasons for the variances have been provided by the business unit: -
  - **R 19,154m unspent Municipal Disaster Recovery Grant** - the allocation of which has been provided to the Municipality for the Restructuring and Refurbishment of damaged infrastructure that occurred during the 2019 floods. No expenditure reflected on the grant as a result of the delay in approval of the disaster related capital projects which were only given on the 20th September by the KwaZulu Natal Provincial Disaster Management Centre. A budget clearance certificate has since been requested for Tender Specification Committee.

- **Municipal Disaster Response Grant** - Approximately R200m grant allocation is to be rolled over from the 2022/23 financial year. The business unit is currently awaiting formal approval of rollover and adjustment to appropriate the correct expenditure on the capital projects. Majority of the projects are in the process of being awarded which is approximately R600m.
- The roll-over allocation of the **R109m Municipal Disaster Recovery Grant** – once formal approval has been provided, an Adjustment Budget will be undertaken to cater for the roll-over grant allocations. Approximately R26m was unspent in the 2022/23 financial year. The business unit have confirmed that work on the ground is progressing slower than anticipated. Contractor payments relating to the Sugra/Mbozamo projects were delayed, resulting in the project being stalled and this delayed the progress and expenditure thereof.
- **MIG funded projects** - The municipality is busy with procurement processes to secure contractors. There were delays in approving tenders by the bid committees due to the influx of disaster projects.

| Per Funding Source                                                                                                    | Total Budget          | Total Actuals        | Remaining Budget      |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| Fund:Capital:Transfer from Operational Revenue                                                                        | 29,264,241.00         | 7,904,639.01         | 21,359,601.99         |
| Fund:Capital:Transfers and Subsidies:Monetary<br>Allocations:National Government:Municipal Disaster Recovery<br>Grant | 19,153,908.00         | 231,795.00           | 18,922,113.00         |
| Fund:Capital:Transfers and Subsidies:Monetary<br>Allocations:National Government:Municipal Disaster Response<br>Grant | 603,309,690.00        | 19,941,803.61        | 583,367,886.39        |
| Fund:Capital:Transfers and Subsidies:Monetary<br>Allocations:National Government:Municipal Infrastructure Grant       | 50,763,043.00         | 4,139,931.76         | 46,623,111.24         |
| <b>Civil Projects per Funding Source</b>                                                                              | <b>702,490,882.00</b> | <b>32,218,169.38</b> | <b>670,272,712.62</b> |

- Expenditure per project for the Civil Business unit is reflected in the following tables below. Expenditure for the 401 Disaster Response Grant Expenditure is attached under 'Supporting Documentation.'

| DISASTER RECOVERY GRANT                                       | TOTAL BUDGET  | TOTAL ACTUALS | REMAINING BUDGET | PENDINGS |
|---------------------------------------------------------------|---------------|---------------|------------------|----------|
| G46247 Rehabilitation of Roads(Disaster Recovery Grant) - WIP | 19,153,908.00 | -             | 19,153,908.00    | -        |
|                                                               | 19,153,908.00 | -             | 19,153,908.00    | -        |

| INTERNALLY FUNDED PROJECTS                                      | TOTAL BUDGET  | TOTAL ACTUALS | REMAINING BUDGET | PENDINGS   |
|-----------------------------------------------------------------|---------------|---------------|------------------|------------|
| Regravelling in Ward 20                                         | 1,000,000.00  | -             | 1,000,000.00     | -          |
| Replacement of Hullete Bridge WIP                               | 10,434,783.00 | 673,599.46    | 9,761,183.54     | -          |
| Chris Hani Sport field - WIP                                    | 390,000.00    | -             | 390,000.00       | -          |
| Ward 11 Rehab of Blythedale Road                                | 2,000,000.00  | 2,000,000.00  | -                | -          |
| Regravelling in Ward 12                                         | 1,000,000.00  | -             | 1,000,000.00     | -          |
| Ward 2 Internal roads - WIP                                     | 1,000,000.00  | -             | 1,000,000.00     | 999,992.97 |
| Regravelling in Ward 1                                          | 1,000,000.00  | -             | 1,000,000.00     | -          |
| Townsend Road/ Avondale Stormwater Upgrade WIP Council          | 1,300,000.00  | 727,568.55    | 572,431.45       | -          |
| Rehab of Road in Ward 15 & 24 WIP                               | 62,105.00     | -             | 62,105.00        | -          |
| Lindelani Creche 170461933 Council Funds                        | 1,000,000.00  | -             | 1,000,000.00     | -          |
| Retaining of Wall Road Access and Storm Water in Ward 18 WIP    | 295,620.00    | -             | 295,620.00       | -          |
| Ward 14 Retaining of lloyds Housing Pr(Walls (Gabion Guard) WIP | 2,614,025.00  | -             | 2,614,025.00     | -          |
| Ward 18 pedestrian bridge linking Lindelani and Shakaville- WIP | 200,000.00    | -             | 200,000.00       | -          |
| Ward 17 Rehab of Road - WIP                                     | 2,000,000.00  | 2,000,000.00  | -                | -          |
| Ward 3 Nonoti Beach Road Access - WIP                           | 2,167,708.00  | -             | 2,167,708.00     | -          |
| Ward12 Rehab Tinley Manor Rd.(Lagoon Dr. Ocean View Seaview)    | 2,000,000.00  | 2,000,000.00  | -                | -          |
| Vehicle (Double Cab)                                            | 800,000.00    | 503,471.00    | 296,529.00       | 1.00       |
|                                                                 | 29,264,241.00 | 7,904,639.01  | 21,359,601.99    | 999,993.97 |

| MUNICIPAL INFRASTRUCTURE GRANT                      | TOTAL BUDGET  | TOTAL ACTUALS | REMAINING BUDGET | PENDINGS |
|-----------------------------------------------------|---------------|---------------|------------------|----------|
| Groutville Market Sports field                      | 3,000,000.00  | 1,798,856.28  | 1,201,143.72     | -        |
| Ward 3 Nonoti Beach Road Access - WIP               | 15,067,433.00 | 242,012.68    | 14,825,420.32    | -        |
| Charlotdale Community Hall - WIP                    | 7,528,232.00  | -             | 7,528,232.00     | -        |
| Lindelani Creche 170461933 MIG                      | 2,676,522.00  | -             | 2,676,522.00     | -        |
| Sokesimbone Access Road & Stormwater (Ward 1) - WIP | 10,668,761.00 | -             | 10,668,761.00    | -        |
| Melville Hall MIG - WIP                             | 9,489,803.00  | -             | 9,489,803.00     | -        |
| Rehabilitation of Urban Roads(MIG) - WIP            | 2,332,292.00  | 2,099,062.80  | 233,229.20       | -        |
|                                                     | 50,763,043.00 | 4,139,931.76  | 46,623,111.24    | -        |

**Road Transport – Vehicle Testing** – reflects R 100k budget allocation for Motor Licencing Equipment with expenditure of R 23,9k.

## Trading Services

In terms of Functional classification, the R 23,752m expenditure reflected is from the following departments within the respective business units: -

## Energy Sources

- The Electrical Engineering Business unit reflects expenditure of R 21,540m resulting in a variance of R10,259m. The expenditure together with comments is reflected in the table below.

| Row Labels                                                        | Sum of APPROVED BUDGET | Sum of Expenditure | %    | Comments                                                           |
|-------------------------------------------------------------------|------------------------|--------------------|------|--------------------------------------------------------------------|
| Bulk supplies                                                     | R38 000 000,00         | R0,00              | 0%   |                                                                    |
| Electricity Admin New Dukuza 80MVA Bulk 400452153 WIP             | R38 000 000,00         | R0,00              | 0%   | Circular 62 and SLA preparations delayed appointment of Contractor |
| Electrification, extensions and infills                           | R6 086 957,00          | R3 402 239,91      | 56%  |                                                                    |
| Electricity Admin Housing Elect Project WIP                       | R6 086 957,00          | R3 402 239,91      | 56%  |                                                                    |
| LV network refurbishment and upgrades                             | R7 462 696,00          | R3 171 996,40      | 43%  |                                                                    |
| LV Network Upgrades Cluster A WIP                                 | R350 000,00            | R350 000,00        | 100% |                                                                    |
| LV Network Upgrades Cluster B WIP                                 | R1 300 000,00          | R1 300 000,00      | 100% |                                                                    |
| LV Network Upgrades Cluster C WIP                                 | R312 696,00            | R312 696,00        | 100% |                                                                    |
| LV Network Upgrades Cluster D WIP                                 | R700 000,00            | R700 000,00        | 100% |                                                                    |
| LV Network Upgrades Cluster E WIP                                 | R600 000,00            | R509 300,40        | 85%  |                                                                    |
| LV Network Upgrades Cluster F WIP                                 | R600 000,00            | R0,00              | 0%   |                                                                    |
| LV Network Upgrades Cluster G WIP                                 | R600 000,00            | R0,00              | 0%   |                                                                    |
| Public building services electrical infrastructure refurbish      | R3 000 000,00          | R0,00              | 0%   | Will be 100% spent in October                                      |
| MV network refurbishment and upgrades                             | R46 221 930,00         | R1 629 040,45      | 4%   |                                                                    |
| MV Network Upgrades Cluster A WIP                                 | R637 595,00            | R202 913,34        | 32%  |                                                                    |
| MV Network Upgrades Cluster B WIP                                 | R2 209 109,00          | R50 275,00         | 2%   |                                                                    |
| MV Network Upgrades Cluster C WIP                                 | R737 595,00            | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster D WIP                                 | R1 017 290,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster E WIP                                 | R1 672 000,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster F WIP                                 | R1 872 000,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster G WIP                                 | R4 179 539,00          | R0,00              | 0%   |                                                                    |
| MV network refurbishment and upgrades                             | R46 221 930,00         | R1 629 040,45      | 4%   |                                                                    |
| MV Network Upgrades Cluster A WIP                                 | R637 595,00            | R202 913,34        | 32%  |                                                                    |
| MV Network Upgrades Cluster B WIP                                 | R2 209 109,00          | R50 275,00         | 2%   |                                                                    |
| MV Network Upgrades Cluster C WIP                                 | R737 595,00            | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster D WIP                                 | R1 017 290,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster E WIP                                 | R1 672 000,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster F WIP                                 | R1 872 000,00          | R0,00              | 0%   |                                                                    |
| MV Network Upgrades Cluster G WIP                                 | R4 179 539,00          | R0,00              | 0%   |                                                                    |
| MV Substations Rebuild: SAPPI Substations - KDM WIP               | R14 000 000,00         | R0,00              | 0%   | Circular 62 and SLA preparations delayed appointment of Contractor |
| MV Substations Upgrades and Refurbishment: Ballito Substatio      | R1 411 288,00          | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Business Park Su       | R50 000,00             | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Gledhow Substat        | R500 000,00            | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Glenhills Substat      | R2 400 000,00          | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Lavoupiere Sub:        | R2 048 068,00          | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Shakarock Subst:       | R3 987 446,00          | R1 375 852,11      | 35%  |                                                                    |
| MV Substations Upgrades and Refurbishment: Shakaskraal Subs       | R3 000 000,00          | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Sheffield Substat      | R500 000,00            | R0,00              | 0%   |                                                                    |
| MV Substations Upgrades and Refurbishment: Stanger Substati       | R5 000 000,00          | R0,00              | 0%   |                                                                    |
| Replace 33kV Cable between Lavopiere and Industrial Sub Phase WIP | R500 000,00            | R0,00              | 0%   |                                                                    |
| Simbiti Infrastructure Refurbishment                              | R500 000,00            | R0,00              | 0%   |                                                                    |
| Zimbabwe Infrastructure Refurbishment                             | R500 000,00            | R0,00              | 0%   |                                                                    |
| Network control systems                                           | R13 267 000,00         | R0,00              | 0%   |                                                                    |
| Implementation of KDM Scada System                                | R13 267 000,00         | R0,00              | 0%   | Section 116 for extension of scope required                        |

|                                                           |                       |                      |            |                                                  |
|-----------------------------------------------------------|-----------------------|----------------------|------------|--------------------------------------------------|
| Substation refurbishment and upgrades                     | R11 306 666,00        | R138 917,90          | 1%         |                                                  |
| Lot 14 Substation WIP                                     | R4 306 666,00         | R0,00                | 0%         | Substation will be 100% complete in October 2023 |
| Lot 14 Switch room Replace 11kV Switchgear WIP            |                       | R0,00                |            |                                                  |
| NV Replace Grid Prot Relays 11K P3 430452146 WIP          | R7 000 000,00         | R138 917,90          | 2%         |                                                  |
| NV SAPPI Gizenga Substation 440423981 WIP                 |                       | R0,00                |            |                                                  |
| <b>Tools and facilities</b>                               | <b>R14 912 919,00</b> | <b>R1 972 939,00</b> | <b>13%</b> | <b>Issue all RFQs in Oct/Nov</b>                 |
| 360 Furniture and Equipment                               |                       | R0,00                |            |                                                  |
| 400 Furniture and Equipment                               | R200 000,00           | R0,00                | 0%         |                                                  |
| Buildings refurbishment - Electrical workshop Ballito     | R250 000,00           | R0,00                | 0%         |                                                  |
| Buildings refurbishment - Electrical workshop Lavoipierre | R250 000,00           | R0,00                | 0%         |                                                  |
| Buildings refurbishment - Mechanical workshop             | R350 000,00           | R0,00                | 0%         |                                                  |
|                                                           |                       |                      |            | Approval of pricing on RT 57 contract delayed    |
| Municipal Fleet                                           | R11 262 919,00        | R1 972 939,00        | 18%        | procurement of vehicles                          |
| Network Master Planning (Reticulation)                    | R1 500 000,00         | R0,00                | 0%         | Tenders cancelled, need to readvertise           |
| NV Electricity Admin Safety Equip Fas PPE Port 400461472  | R100 000,00           | R0,00                | 0%         |                                                  |
| NV Electricity Admin Tools Equip 400400027                | R800 000,00           | R0,00                | 0%         |                                                  |
| NV Mechanical Workshop Tools Equipment 360400027          | R200 000,00           | R0,00                | 0%         |                                                  |

### Waste Management

- R 2,212m expenditure which relates to the procurement of a Single Diff Compactor Truck.
- Pending Order of R2,943m for the procurement of Double Diff Compactor Truck is currently committed on the financial system.

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

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

## 2023/2024 CAPITAL EXPENDITURE

| BUSINESS UNIT                         | APPROVED<br>BUDGET | JULY EXP         | AUG EXP           | SEPT EXP          | YTD EXP.          | YTD % | AVAILABLE<br>BALANCE |
|---------------------------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------|----------------------|
| OFFICE OF THE MUNICIPAL MANAGER       | 3,356,266.00       | -                | 16,200            | 19,000            | 35,200            | 1%    | 3,321,066            |
| CORPORATE SERVICES                    | 4,700,000.00       | -                | 45,552            | 585,548           | 631,100           | 13%   | 4,068,900            |
| FINANCE                               | 100,000.00         | -                | -                 | 52,240            | 52,240            | 52%   | 47,760               |
| EDP                                   | 2,480,000.00       | -                | -                 | -                 | -                 | 0%    | 2,480,000            |
| COMMUNITY SERVICES & PUBLIC AMENITIES | 47,686,539.00      | 382,305          | 2,687,625         | 881,041           | 3,950,971         | 8%    | 43,735,568           |
| COMMUNITY SAFETY                      | 23,328,336.00      | -                | 6,280             | 1,362,958         | 1,369,238         | 6%    | 21,959,098           |
| CIVIL ENGINEERING & HUMAN SETTLEMENTS | 707,840,882.00     | 6,989,464        | 6,595,583         | 18,633,311        | 32,218,358        | 5%    | 675,622,524          |
| ELECTRICAL ENGINEERING                | 161,105,994.00     | 456,619          | 5,072,691         | 17,983,347        | 23,512,657        | 15%   | 137,593,337          |
| YOUTH DEVELOPMENT                     | 300,000.00         | -                | -                 | -                 | -                 | 0%    | 300,000              |
| <b>TOTAL</b>                          | <b>950,898,017</b> | <b>7,828,389</b> | <b>14,423,931</b> | <b>39,517,445</b> | <b>61,769,765</b> |       | <b>889,128,252</b>   |

94%

6%

4%

2%

1%

## REVENUE &amp; EXPENDITURE INCLUDING "ACCRUALS"

## FINANCIAL PERFORMANCE (REVENUE &amp; EXPENDITURE)

| Revenue By Source                                                                                                                                                                                                      | Approved Budget      | YTD - September 2023 | Accruals - 10th October 2023 | YTD Budget          | YTD Variance         | YTD Variance % |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|------------------------------|---------------------|----------------------|----------------|
| Property rates                                                                                                                                                                                                         | 688,865,606          | 135,723,372          |                              | 126,243,924         | 9,479,448            | 8%             |
| Service charges - electricity revenue                                                                                                                                                                                  | 1,234,386,072        | 234,253,532          | 85,535,627                   | 308,596,518         | 11,192,641           | 4%             |
| Service charges - refuse revenue                                                                                                                                                                                       | 99,659,940           | 25,785,331           |                              | 24,914,985          | 870,346              | 3%             |
| Rental of facilities and equipment                                                                                                                                                                                     | 3,333,408            | 610,406              |                              | 833,352             | (222,946)            | -27%           |
| Interest earned - external investments                                                                                                                                                                                 | 79,539,424           | 25,331,928           | 3,408,013                    | 19,884,856          | 8,855,086            | 45%            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 10,119,996           | 2,236,528            |                              | 2,529,999           | (293,471)            | -12%           |
| Fines, penalties and forfeits                                                                                                                                                                                          | 33,464,856           | 7,320,543            |                              | 8,366,214           | (1,045,671)          | -12%           |
| Licences and permits                                                                                                                                                                                                   | 833,604              | 448,409              |                              | 208,401             | 240,008              | 115%           |
| Agency services                                                                                                                                                                                                        | 14,124,000           | 3,005,988            |                              | 3,531,000           | (525,012)            | -15%           |
| Transfers and subsidies                                                                                                                                                                                                | 281,754,496          | 112,479,352          |                              | 70,438,624          | 42,040,728           | 60%            |
| Other revenue                                                                                                                                                                                                          | 121,932,504          | 15,447,801           |                              | 30,483,126          | (15,035,325)         | -49%           |
| Gains                                                                                                                                                                                                                  | 5,000,004            | -                    |                              | 1,250,001           | (1,250,001)          | -100%          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>2,573,013,910</b> | <b>562,643,191</b>   | <b>88,943,641</b>            | <b>597,281,000</b>  | <b>54,305,831</b>    | <b>9%</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                      |                      |                              |                     |                      |                |
| Employee related costs                                                                                                                                                                                                 | 585,513,385          | 129,284,328          |                              | 146,378,346         | (17,094,018)         | -12%           |
| Remuneration of councillors                                                                                                                                                                                            | 35,392,297           | 7,065,908            |                              | 8,848,074           | (1,782,166)          | -20%           |
| Debt impairment                                                                                                                                                                                                        | 16,340,016           | 56,562               |                              | 4,085,004           | (4,028,442)          | -99%           |
| Depreciation & asset impairment                                                                                                                                                                                        | 164,406,885          | 27,786,780           |                              | 41,101,721          | (13,314,941)         | -32%           |
| Finance charges                                                                                                                                                                                                        | 22,046,544           | 339,412              |                              | 5,511,636           | (5,172,224)          | -94%           |
| Bulk purchases                                                                                                                                                                                                         | 1,116,230,876        | 286,963,507          | 84,724,298                   | 279,115,000         | 92,572,804           | 33%            |
| Other materials                                                                                                                                                                                                        | 26,528,325           | 5,330,734            |                              | 6,632,081           | (1,301,348)          | -20%           |
| Contracted services                                                                                                                                                                                                    | 357,717,214          | 69,695,112           | 9,944,158                    | 89,429,304          | (9,790,033)          | -11%           |
| Transfers and subsidies                                                                                                                                                                                                | 71,335,600           | 2,165,096            |                              | 17,833,900          | (15,668,804)         | -88%           |
| Other expenditure                                                                                                                                                                                                      | 152,479,990          | 21,485,407           |                              | 38,119,998          | (16,634,590)         | -44%           |
| Losses                                                                                                                                                                                                                 | 24,802,760           | -                    |                              | 6,200,690           | (6,200,690)          | -100%          |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>2,572,793,892</b> | <b>550,172,846</b>   | <b>94,668,456</b>            | <b>643,255,754</b>  | <b>1,585,548</b>     | <b>0%</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>220,018</b>       | <b>12,470,345</b>    | <b>(5,724,815)</b>           | <b>(45,974,754)</b> | <b>52,720,284</b>    |                |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 803,477,653          | 25,095,795           |                              | 235,559,703         | (210,463,908)        | -89%           |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |                      |                      |                              |                     |                      |                |
|                                                                                                                                                                                                                        | 803,477,653          | 25,095,795           | -                            | 235,559,703         | (210,463,908)        |                |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>803,697,671</b>   | <b>37,566,140</b>    | <b>(5,724,815)</b>           | <b>189,584,949</b>  | <b>(157,743,624)</b> |                |
| <b>Surplus/ (Deficit) for the year including estimated Accruals</b>                                                                                                                                                    |                      |                      | <b>31,841,325</b>            |                     |                      |                |

## SUMMARY CAPITAL BUDGET INCLUDING "PENDING REQUESTS"

| SUMMARY CAPITAL EXPENDITURE 2023/24   |                    |                  |                   |                   |                   |                               |             |                      |              |
|---------------------------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------------------------|-------------|----------------------|--------------|
| BUSINESS UNIT                         | APPROVED<br>BUDGET | JULY EXP         | AUG EXP           | SEPT EXP          | PENDINGS          | YTD EXP.<br>INCL.<br>PENDINGS | YTD %       | AVAILABLE<br>BALANCE |              |
| OFFICE OF THE MUNICIPAL MANAGER       | 3,356,266          | -                | 16,200            | 19,000            | -                 | 35,200                        | 1.0%        | 3,321,066            |              |
| CORPORATE SERVICES                    | 4,700,000          | -                | 45,552            | 585,548           | 133,969           | 765,069                       | 16.3%       | 3,934,931            |              |
| FINANCE                               | 100,000            | -                | -                 | 52,240            | 29,981            | 82,221                        | 82.2%       | 17,779               |              |
| EDP                                   | 2,480,000          | -                | -                 | -                 | 102,000           | 102,000                       | 4.1%        | 2,378,000            |              |
| COMMUNITY SERVICES & PUBLIC AMENITIES | 47,686,539         | 382,305          | 2,687,625         | 881,041           | 5,566,677         | 9,517,649                     | 20.0%       | 38,168,890           |              |
| COMMUNITY SAFETY                      | 23,328,336         | -                | 6,280             | 1,362,958         | 1,078,683         | 2,447,921                     | 10.5%       | 20,880,415           |              |
| CIVIL ENGINEERING & HUMAN SETTLEMENTS | 707,840,882        | 6,989,464        | 6,595,583         | 18,633,311        | 6,340,499         | 38,558,857                    | 5.4%        | 669,282,025          |              |
| ELECTRICAL ENGINEERING                | 161,105,994        | 456,619          | 5,072,691         | 17,983,347        | 4,384,839         | 27,897,497                    | 17.3%       | 133,208,497          |              |
| YOUTH DEVELOPMENT                     | 300,000            | -                | -                 | -                 | -                 | -                             | 0.0%        | 300,000              |              |
| <b>TOTAL</b>                          | <b>950,898,017</b> | <b>7,828,389</b> | <b>14,423,931</b> | <b>39,517,445</b> | <b>17,636,648</b> | <b>79,406,413</b>             | <b>8.4%</b> | <b>871,491,604</b>   | <b>91.6%</b> |
|                                       |                    | <b>0.8%</b>      | <b>1.5%</b>       | <b>4.2%</b>       | <b>1.9%</b>       | <b>8.4%</b>                   |             |                      |              |

## CASH FLOW STATEMENT – SCHEDULE C7

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

### Item Assets:

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

### Item Liabilities:

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

The Municipality has currently not fully implemented transactions on the Item Liabilities leg as listed above, thereby resulting in a slight overstatement on the closing cash balance of R2, 497bn. The actual cash closing balance inclusive of Investments at the end of September is R 1,647bn.

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

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

| Description                                      | Ref | 2022/23          | Budget Year 2023/24 |                 |                 |                 |                  |                  |                |                    |
|--------------------------------------------------|-----|------------------|---------------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|--------------------|
|                                                  |     | Audited Outcome  | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual   | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                      | 1   |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Property rates                                   |     | 565,469          | 648,295             | -               | 48,467          | 121,194         | 648,295          | (527,101)        | -81%           | 648,295            |
| Service charges                                  |     | 1,223,503        | 1,442,130           | -               | 125,255         | 346,091         | 1,307,378        | (961,287)        | -74%           | 1,442,130          |
| Other revenue                                    |     | 126,894          | 287,986             | -               | 25,286          | 86,340          | 225,561          | (139,221)        | -62%           | 287,986            |
| Transfers and Subsidies - Operational            |     | 207,697          | 337,755             | -               | 532             | 113,719         | 100,743          | 12,977           | 13%            | 337,755            |
| Transfers and Subsidies - Capital                |     | 67,902           | 803,478             | -               | 22,000          | 33,836          | 803,478          | (769,642)        | -96%           | 803,478            |
| Interest                                         |     | 28,608           | 79,539              | -               | 20,212          | 33,418          | 19,685           | 13,533           | 68%            | 79,539             |
| Dividends                                        |     | -                | -                   | -               | -               | -               | -                | -                | -              | -                  |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Suppliers and employees                          |     | (1,201,417)      | (2,358,698)         | -               | (10,343)        | (24,837)        | (2,355,394)      | 2,330,557        | -99%           | (2,358,698)        |
| Interest                                         |     | (8,942)          | (22,047)            | -               | (339)           | (339)           | (22,047)         | 21,707           | -98%           | (22,047)           |
| Transfers and Subsidies                          |     | (4)              | (14,256)            | -               | -               | -               | (14,256)         | 14,256           | -100%          | (14,256)           |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>1,009,709</b> | <b>1,204,182</b>    | <b>-</b>        | <b>231,070</b>  | <b>709,421</b>  | <b>713,642</b>   | <b>4,221</b>     | <b>1%</b>      | <b>1,204,182</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Proceeds on disposal of PPE                      |     | -                | -                   | -               | -               | -               | -                | -                | -              | -                  |
| Decrease (increase) in non-current receivables   |     | -                | -                   | -               | -               | -               | -                | -                | -              | -                  |
| Decrease (increase) in non-current investments   |     | -                | -                   | -               | -               | -               | -                | -                | -              | -                  |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Capital assets                                   |     | 236,404          | (860,775)           | -               | (42,918)        | (80,527)        | (860,775)        | 780,248          | -91%           | (860,775)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>236,404</b>   | <b>(860,775)</b>    | <b>-</b>        | <b>(42,918)</b> | <b>(80,527)</b> | <b>(860,775)</b> | <b>(780,248)</b> | <b>91%</b>     | <b>(860,775)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Short term loans                                 |     | -                | -                   | -               | -               | -               | -                | -                | -              | -                  |
| Borrowing long term/refinancing                  |     | -                | 30,000              | -               | -               | -               | 30,000           | (30,000)         | -100%          | 30,000             |
| Increase (decrease) in consumer deposits         |     | -                | 314                 | -               | (0)             | 16              | 314              | (297)            | -95%           | 314                |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Repayment of borrowing                           |     | (872)            | -                   | -               | -               | -               | -                | -                | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(872)</b>     | <b>30,314</b>       | <b>-</b>        | <b>(0)</b>      | <b>16</b>       | <b>30,314</b>    | <b>30,297</b>    | <b>100%</b>    | <b>30,314</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>      |     | <b>1,245,240</b> | <b>373,721</b>      | <b>-</b>        | <b>188,152</b>  | <b>628,911</b>  | <b>(116,819)</b> |                  |                | <b>373,721</b>     |
| Cash/cash equivalents at beginning:              |     | 548,834          | 821,167             | -               |                 | 1,868,359       | 821,167          |                  |                | 1,868,359          |
| Cash/cash equivalents at month/year end:         |     | 1,794,075        | 1,194,888           | -               |                 | 2,497,270       | 704,348          |                  |                | 2,242,080          |



## **1.4 IN YEAR BUDGET STATEMENT TABLES**

*In year budget statement tables*

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

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

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

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

KZN292 KwaDukuza - Table C1 Monthly Budget Statement Summary - M03 - September

| Description                                                          | 2022/23          | Budget Year 2023/24 |                   |                    |                    |                    |                     |                 |                    |
|----------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                      | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | 554,757          | 688,866             | –                 | 61,311             | 135,723            | 126,244            | 9,479               | 8%              | 688,866            |
| Service charges                                                      | 1,129,632        | 1,334,046           | –                 | 125,428            | 260,039            | 333,512            | (73,473)            | -22%            | 1,334,046          |
| Investment revenue                                                   | 32,050           | 79,539              | –                 | 12,017             | 25,332             | 19,885             | 5,447               | 27%             | 79,539             |
| Transfers and subsidies - Operational                                | 219,049          | 281,754             | –                 | 2,106              | 112,479            | 70,439             | 42,041              | 60%             | 281,754            |
| Other own revenue                                                    | 182,319          | 188,808             | –                 | 6,964              | 29,070             | 47,202             | (18,132)            | -38%            | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2,117,808</b> | <b>2,573,014</b>    | <b>–</b>          | <b>207,826</b>     | <b>562,643</b>     | <b>597,281</b>     | <b>(34,638)</b>     | <b>-6%</b>      | <b>2,573,014</b>   |
| Employee costs                                                       | 460,814          | 585,513             | –                 | 43,592             | 129,284            | 146,378            | (17,094)            | -12%            | 585,513            |
| Remuneration of Councillors                                          | 22,210           | 35,392              | –                 | 2,341              | 7,066              | 8,848              | (1,782)             | -20%            | 35,392             |
| Depreciation and amortisation                                        | 94,418           | 164,407             | –                 | 9,137              | 27,787             | 41,102             | (13,315)            | -32%            | 164,407            |
| Interest                                                             | 18,937           | 22,047              | –                 | 339                | 339                | 5,512              | (5,172)             | -94%            | 22,047             |
| Inventory consumed and bulk purchases                                | 962,155          | 1,142,759           | –                 | 146,889            | 292,294            | 285,747            | 6,547               | 2%              | 1,142,759          |
| Transfers and subsidies                                              | 70,396           | 71,506              | –                 | 801                | 2,165              | 17,877             | (15,711)            | -88%            | 71,506             |
| Other expenditure                                                    | 421,916          | 551,169             | –                 | 35,658             | 91,237             | 137,792            | (46,555)            | -34%            | 551,169            |
| <b>Total Expenditure</b>                                             | <b>2,050,846</b> | <b>2,572,794</b>    | <b>–</b>          | <b>238,756</b>     | <b>550,173</b>     | <b>643,256</b>     | <b>(93,083)</b>     | <b>-14%</b>     | <b>2,572,794</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>66,962</b>    | <b>220</b>          | <b>–</b>          | <b>(30,931)</b>    | <b>12,470</b>      | <b>(45,975)</b>    | <b>58,445</b>       | <b>-127%</b>    | <b>220</b>         |
| Transfers and subsidies - capital (monetary allocations)             | 81,742           | 803,478             | –                 | 13,443             | 25,096             | 235,560            | (210,464)           | -89%            | 803,478            |
| Transfers and subsidies - capital (in-kind)                          | 498              | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>contributions</b>                                                 | <b>149,202</b>   | <b>803,698</b>      | <b>–</b>          | <b>(17,488)</b>    | <b>37,566</b>      | <b>189,585</b>     | <b>(152,019)</b>    | <b>-80%</b>     | <b>803,698</b>     |
| Share of surplus/ (deficit) of associate                             | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>149,202</b>   | <b>803,698</b>      | <b>–</b>          | <b>(17,488)</b>    | <b>37,566</b>      | <b>189,585</b>     | <b>(152,019)</b>    | <b>-80%</b>     | <b>803,698</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>251,955</b>   | <b>950,898</b>      | <b>–</b>          | <b>39,517</b>      | <b>61,770</b>      | <b>318,331</b>     | <b>(256,561)</b>    | <b>-81%</b>     | <b>950,898</b>     |
| Capital transfers recognised                                         | 70,413           | 700,433             | –                 | 15,481             | 30,502             | 235,536            | (205,034)           | -87%            | 700,433            |
| Borrowing                                                            | –                | 30,000              | –                 | –                  | –                  | 6,000              | (6,000)             | -100%           | 30,000             |
| Internally generated funds                                           | 160,543          | 220,465             | –                 | 24,037             | 31,268             | 76,795             | (45,527)            | -59%            | 220,465            |
| <b>Total sources of capital funds</b>                                | <b>230,957</b>   | <b>950,898</b>      | <b>–</b>          | <b>39,517</b>      | <b>61,770</b>      | <b>318,331</b>     | <b>(256,561)</b>    | <b>-81%</b>     | <b>950,898</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 1,307,765        | 1,930,521           | –                 | –                  | 2,054,568          | –                  | –                   | –               | 1,930,521          |
| Total non current assets                                             | 2,545,208        | 3,785,006           | –                 | –                  | 3,238,667          | –                  | –                   | –               | 3,785,006          |
| Total current liabilities                                            | 521,685          | 1,325,238           | –                 | –                  | 1,320,882          | –                  | –                   | –               | 1,325,238          |
| Total non current liabilities                                        | 303,344          | 315,882             | –                 | –                  | 280,575            | –                  | –                   | –               | 315,882            |
| Community wealth/Equity                                              | 3,035,248        | 4,074,408           | –                 | –                  | 3,691,778          | –                  | –                   | –               | 4,074,408          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 1,009,709        | 1,204,182           | –                 | 231,070            | 709,421            | 713,642            | 4,221               | 1%              | 1,204,182          |
| Net cash from (used) investing                                       | 236,404          | (860,775)           | –                 | (42,918)           | (80,527)           | (860,775)          | (780,248)           | 91%             | (860,775)          |
| Net cash from (used) financing                                       | (872)            | 30,314              | –                 | (0)                | 16                 | 30,314             | 30,297              | 100%            | 30,314             |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>1,794,075</b> | <b>1,194,888</b>    | <b>–</b>          | <b>–</b>           | <b>2,497,270</b>   | <b>704,348</b>     | <b>(1,792,921)</b>  | <b>-255%</b>    | <b>2,242,080</b>   |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 129,046          | 38,734              | 59,512            | 12,891             | 10,820             | 10,043             | 9,137               | 221,394         | 491,579            |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 9,190            | 507                 | 15                | 8                  | 26                 | 93                 | 179                 | 529             | 10,547             |

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

| Description                                | Ref      | 2022/23          | Budget Year 2023/24 |          |                 |                |                |                  |             |                  |
|--------------------------------------------|----------|------------------|---------------------|----------|-----------------|----------------|----------------|------------------|-------------|------------------|
|                                            |          | Audited          | Original            | Adjusted | Monthly actual  | YearTD actual  | YearTD         | YTD              | YTD %       | Full Year        |
| <b>R thousands</b>                         | <b>1</b> |                  |                     |          |                 |                |                |                  |             |                  |
| <b>Revenue - Functional</b>                |          |                  |                     |          |                 |                |                |                  |             |                  |
| <i>Governance and administration</i>       |          | 711,365          | 910,913             | -        | 75,969          | 212,065        | 181,756        | 30,309           | 17%         | 910,913          |
| Executive and council                      |          | 65,367           | 88,524              | -        | 75              | 33,824         | 22,131         | 11,693           | 53%         | 88,524           |
| Finance and administration                 |          | 645,256          | 821,420             | -        | 75,893          | 177,837        | 159,383        | 18,454           | 12%         | 821,420          |
| Internal audit                             |          | 742              | 970                 | -        | -               | 404            | 242            | 162              | 67%         | 970              |
| <i>Community and public safety</i>         |          | 155,007          | 155,474             | -        | 2,172           | 34,794         | 38,868         | (4,074)          | -10%        | 155,474          |
| Community and social services              |          | 27,871           | 22,897              | -        | 325             | 6,892          | 5,724          | 1,168            | 20%         | 22,897           |
| Sport and recreation                       |          | 44,877           | 58,293              | -        | 177             | 24,152         | 14,573         | 9,579            | 66%         | 58,293           |
| Public safety                              |          | 10,840           | 12,385              | -        | 269             | 1,370          | 3,096          | (1,726)          | -56%        | 12,385           |
| Housing                                    |          | 71,418           | 61,899              | -        | 1,401           | 2,380          | 15,475         | (13,095)         | -85%        | 61,899           |
| Health                                     |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| <i>Economic and environmental services</i> |          | 122,908          | 866,788             | -        | 15,643          | 51,705         | 251,387        | (199,682)        | -79%        | 866,788          |
| Planning and development                   |          | 36,989           | 57,655              | -        | 2,447           | 17,345         | 14,414         | 2,931            | 20%         | 57,655           |
| Road transport                             |          | 84,326           | 807,051             | -        | 13,197          | 33,493         | 236,453        | (202,960)        | -86%        | 807,051          |
| Environmental protection                   |          | 1,593            | 2,082               | -        | -               | 867            | 521            | 347              | 67%         | 2,082            |
| <i>Trading services</i>                    |          | 1,210,767        | 1,443,316           | -        | 127,485         | 289,174        | 360,829        | (71,655)         | -20%        | 1,443,316        |
| Energy sources                             |          | 1,111,585        | 1,315,485           | -        | 118,864         | 251,673        | 328,871        | (77,198)         | -23%        | 1,315,485        |
| Water management                           |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| Waste water management                     |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| Waste management                           |          | 99,182           | 127,831             | -        | 8,621           | 37,501         | 31,958         | 5,543            | 17%         | 127,831          |
| <i>Other</i>                               | 4        | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| <b>Total Revenue - Functional</b>          | <b>2</b> | <b>2,200,048</b> | <b>3,376,492</b>    | <b>-</b> | <b>221,268</b>  | <b>587,739</b> | <b>832,841</b> | <b>(245,102)</b> | <b>-29%</b> | <b>3,376,492</b> |
| <b>Expenditure - Functional</b>            |          |                  |                     |          |                 |                |                |                  |             |                  |
| <i>Governance and administration</i>       |          | 314,854          | 352,926             | -        | 24,233          | 68,913         | 88,232         | (19,318)         | -22%        | 352,926          |
| Executive and council                      |          | 97,422           | 111,162             | -        | 7,074           | 20,962         | 27,791         | (6,829)          | -25%        | 111,162          |
| Finance and administration                 |          | 213,123          | 235,634             | -        | 16,638          | 46,765         | 58,908         | (12,144)         | -21%        | 235,634          |
| Internal audit                             |          | 4,309            | 6,131               | -        | 521             | 1,187          | 1,533          | (346)            | -23%        | 6,131            |
| <i>Community and public safety</i>         |          | 337,386          | 405,351             | -        | 25,105          | 73,932         | 101,338        | (27,406)         | -27%        | 405,351          |
| Community and social services              |          | 46,519           | 67,376              | -        | 4,086           | 12,645         | 16,844         | (4,199)          | -25%        | 67,376           |
| Sport and recreation                       |          | 95,873           | 119,918             | -        | 8,873           | 24,907         | 29,979         | (5,073)          | -17%        | 119,918          |
| Public safety                              |          | 115,962          | 139,710             | -        | 10,739          | 32,379         | 34,928         | (2,549)          | -7%         | 139,710          |
| Housing                                    |          | 79,031           | 78,348              | -        | 1,408           | 4,002          | 19,587         | (15,585)         | -80%        | 78,348           |
| Health                                     |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| <i>Economic and environmental services</i> |          | 180,751          | 282,580             | -        | 15,816          | 50,872         | 70,645         | (19,773)         | -28%        | 282,580          |
| Planning and development                   |          | 58,803           | 105,065             | -        | 5,872           | 25,557         | 26,266         | (709)            | -3%         | 105,065          |
| Road transport                             |          | 119,857          | 173,683             | -        | 9,757           | 24,757         | 43,421         | (18,664)         | -43%        | 173,683          |
| Environmental protection                   |          | 2,091            | 3,832               | -        | 187             | 558            | 958            | (400)            | -42%        | 3,832            |
| <i>Trading services</i>                    |          | 1,218,229        | 1,531,937           | -        | 173,603         | 356,455        | 383,042        | (26,587)         | -7%         | 1,531,937        |
| Energy sources                             |          | 1,104,827        | 1,365,858           | -        | 160,672         | 326,335        | 341,522        | (15,187)         | -4%         | 1,365,858        |
| Water management                           |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| Waste water management                     |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| Waste management                           |          | 113,401          | 166,079             | -        | 12,931          | 30,120         | 41,520         | (11,400)         | -27%        | 166,079          |
| <i>Other</i>                               |          | -                | -                   | -        | -               | -              | -              | -                | -           | -                |
| <b>Total Expenditure - Functional</b>      | <b>3</b> | <b>2,051,219</b> | <b>2,572,794</b>    | <b>-</b> | <b>238,756</b>  | <b>550,173</b> | <b>643,256</b> | <b>(93,083)</b>  | <b>-14%</b> | <b>2,572,794</b> |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>148,829</b>   | <b>803,698</b>      | <b>-</b> | <b>(17,488)</b> | <b>37,566</b>  | <b>189,585</b> | <b>(152,019)</b> | <b>-80%</b> | <b>803,698</b>   |

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

| Description                                            | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|--------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                            | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>                            |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Municipal governance and administration</b>         |     | 711,365         | 910,913             | -               | 75,969         | 212,065       | 181,756       | 30,309       | 17%            | 910,913            |
| Executive and council                                  |     | 65,367          | 88,524              | -               | 75             | 33,824        | 22,131        | 11,693       | 53%            | 88,524             |
| Mayor and Council                                      |     | 61,465          | 83,423              | -               | 75             | 31,699        | 20,856        | 10,843       | 52%            | 83,423             |
| Municipal Manager, Town Secretary and Chief Executive  |     | 3,902           | 5,101               | -               | -              | 2,125         | 1,275         | 850          | 67%            | 5,101              |
| Finance and administration                             |     | 645,256         | 821,420             | -               | 75,893         | 177,837       | 159,383       | 18,454       | 12%            | 821,420            |
| Administrative and Corporate Support                   |     | 37              | 80                  | -               | -              | -             | 20            | (20)         | -100%          | 80                 |
| Asset Management                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Finance                                                |     | 639,317         | 807,543             | -               | 75,837         | 174,906       | 155,913       | 18,992       | 12%            | 807,543            |
| Fleet Management                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Human Resources                                        |     | 2,038           | 2,611               | -               | -              | 1,084         | 653           | 432          | 66%            | 2,611              |
| Information Technology                                 |     | 1               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Legal Services                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Marketing, Customer Relations, Publicity and Media Co- |     | 3,238           | 4,233               | -               | -              | 1,764         | 1,058         | 706          | 67%            | 4,233              |
| Property Services                                      |     | (13)            | 41                  | -               | 2              | 6             | 10            | (4)          | -37%           | 41                 |
| Risk Management                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Security Services                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Supply Chain Management                                |     | 639             | 6,913               | -               | 54             | 77            | 1,728         | (1,651)      | -96%           | 6,913              |
| Valuation Service                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Internal audit                                         |     | 742             | 970                 | -               | -              | 404           | 242           | 162          | 67%            | 970                |
| Governance Function                                    |     | 742             | 970                 | -               | -              | 404           | 242           | 162          | 67%            | 970                |
| <b>Community and public safety</b>                     |     | 155,007         | 155,474             | -               | 2,172          | 34,794        | 38,868        | (4,074)      | -10%           | 155,474            |
| Community and social services                          |     | 27,871          | 22,897              | -               | 325            | 6,892         | 5,724         | 1,168        | 20%            | 22,897             |
| Aged Care                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Agricultural                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Animal Care and Diseases                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries, Funeral Parlours and Crematoriums          |     | 2,818           | 3,307               | -               | 60             | 1,184         | 827           | 358          | 43%            | 3,307              |
| Child Care Facilities                                  |     | 5,958           | 7,788               | -               | -              | 3,245         | 1,947         | 1,298        | 67%            | 7,788              |
| Community Halls and Facilities                         |     | 272             | 459                 | -               | 15             | 60            | 115           | (55)         | -47%           | 459                |
| Consumer Protection                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cultural Matters                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Disaster Management                                    |     | 3,273           | 4,279               | -               | -              | 1,783         | 1,070         | 713          | 67%            | 4,279              |
| Education                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Indigenous and Customary Law                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Industrial Promotion                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Language Policy                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries and Archives                                 |     | 6,906           | 6,814               | -               | 203            | 479           | 1,704         | (1,225)      | -72%           | 6,814              |
| Literacy Programmes                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Media Services                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums and Art Galleries                              |     | 8,645           | 249                 | -               | 47             | 141           | 62            | 78           | 126%           | 249                |
| Population Development                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Cultural Matters                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Zoo's                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                                   |     | 44,877          | 58,293              | -               | 177            | 24,152        | 14,573        | 9,579        | 66%            | 58,293             |
| Beaches and Jetties                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Casinos, Racing, Gambling, Wagering                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community Parks (including Nurseries)                  |     | 43,840          | 57,242              | -               | -              | 23,784        | 14,310        | 9,474        | 66%            | 57,242             |
| Recreational Facilities                                |     | 1,038           | 1,051               | -               | 177            | 368           | 263           | 105          | 40%            | 1,051              |
| Sports Grounds and Stadiums                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public safety                                          |     | 10,840          | 12,385              | -               | 269            | 1,370         | 3,096         | (1,726)      | -56%           | 12,385             |
| Civil Defence                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cleansing                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Control of Public Nuisances                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fencing and Fences                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire Fighting and Protection                           |     | 270             | 520                 | -               | 28             | 141           | 130           | 11           | 9%             | 520                |
| Licensing and Control of Animals                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Police Forces, Traffic and Street Parking Control      |     | 10,571          | 11,865              | -               | 240            | 1,229         | 2,966         | (1,737)      | -59%           | 11,865             |
| Pounds                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                |     | 71,418          | 61,899              | -               | 1,401          | 2,380         | 15,475        | (13,095)     | -85%           | 61,899             |
| Housing                                                |     | 71,418          | 61,899              | -               | 1,401          | 2,380         | 15,475        | (13,095)     | -85%           | 61,899             |
| Informal Settlements                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Ambulance                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health Services                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Laboratory Services                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Food Control                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health Surveillance and Prevention of Communicable     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vector Control                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Chemical Safety                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>             |     | 122,908         | 866,788             | -               | 15,643         | 51,705        | 251,387       | (189,682)    | -79%           | 866,788            |
| Planning and development                               |     | 36,989          | 57,655              | -               | 2,447          | 17,345        | 14,414        | 2,931        | 20%            | 57,655             |
| Billboards                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Corporate Wide Strategic Planning (IDPs, LED's)        |     | 2,565           | 2,428               | -               | -              | 1,012         | 607           | 405          | 67%            | 2,428              |
| Central City Improvement District                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Development Facilitation                               |     | 1,451           | 2,651               | -               | 38             | 511           | 663           | (152)        | -23%           | 2,651              |
| Economic Development/Planning                          |     | 9,009           | 20,526              | -               | 22             | 5,661         | 5,131         | 529          | 10%            | 20,526             |
| Regional Planning and Development                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Town Planning, Building Regulations and Enforcement,   |     | 23,964          | 32,050              | -               | 2,366          | 10,161        | 8,013         | 2,149        | 27%            | 32,050             |

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

| Description                                            | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|--------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                            | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Project Management Unit                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Provincial Planning                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Support to Local Municipalities                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Road Transport                                         |     | 84,326          | 807,051             | -               | 13,197         | 33,493        | 236,453       | (202,960)    | -86%           | 807,051            |
| Public Transport                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Road and Traffic Regulation                            |     | 9,661           | 14,124              | -               | 1,069          | 3,006         | 3,531         | (525)        | -15%           | 14,124             |
| Roads                                                  |     | 74,666          | 792,927             | -               | 12,128         | 30,487        | 232,922       | (202,436)    | -87%           | 792,927            |
| Taxi Ranks                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection                               |     | 1,593           | 2,082               | -               | -              | 867           | 521           | 347          | 67%            | 2,082              |
| Biodiversity and Landscape                             |     | 1,593           | 2,082               | -               | -              | 867           | 521           | 347          | 67%            | 2,082              |
| Coastal Protection                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Indigenous Forests                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Nature Conservation                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Pollution Control                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Soil Conservation                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Trading services                                       |     | 1,210,767       | 1,443,316           | -               | 127,485        | 289,174       | 360,829       | (71,655)     | -20%           | 1,443,316          |
| Energy sources                                         |     | 1,111,585       | 1,315,485           | -               | 118,864        | 251,673       | 328,871       | (77,198)     | -23%           | 1,315,485          |
| Electricity                                            |     | 1,111,585       | 1,315,485           | -               | 118,864        | 251,673       | 328,871       | (77,198)     | -23%           | 1,315,485          |
| Street Lighting and Signal Systems                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Nonelectric Energy                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water management                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water Treatment                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water Distribution                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water Storage                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Waste water management                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Public Toilets                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sewerage                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Storm Water Management                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Waste Water Treatment                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Waste management                                       |     | 99,182          | 127,831             | -               | 8,621          | 37,501        | 31,958        | 5,543        | 17%            | 127,831            |
| Recycling                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Solid Waste Disposal (Landfill Sites)                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Solid Waste Removal                                    |     | 99,182          | 127,831             | -               | 8,621          | 37,501        | 31,958        | 5,543        | 17%            | 127,831            |
| Street Cleaning                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Abattoirs                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Air Transport                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Forestry                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Licensing and Regulation                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Markets                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Tourism                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Revenue - Functional                             | 2   | 2,200,048       | 3,376,492           | -               | 221,268        | 587,739       | 832,841       | (245,102)    | -29%           | 3,376,492          |
| <b>Expenditure - Functional</b>                        |     |                 |                     |                 |                |               |               |              |                |                    |
| Municipal governance and administration                |     | 314,854         | 352,926             | -               | 24,233         | 68,913        | 88,232        | (19,318)     | -22%           | 352,926            |
| Executive and council                                  |     | 97,422          | 111,162             | -               | 7,074          | 20,952        | 27,791        | (6,829)      | -25%           | 111,162            |
| Mayor and Council                                      |     | 63,228          | 66,563              | -               | 3,927          | 11,769        | 16,641        | (4,872)      | -29%           | 66,563             |
| Municipal Manager, Town Secretary and Chief Executive  |     | 34,193          | 44,599              | -               | 3,148          | 9,193         | 11,150        | (1,957)      | -18%           | 44,599             |
| Finance and administration                             |     | 213,123         | 235,634             | -               | 16,638         | 46,765        | 58,908        | (12,144)     | -21%           | 235,634            |
| Administrative and Corporate Support                   |     | 21,462          | 39,771              | -               | 2,334          | 6,981         | 9,943         | (2,962)      | -30%           | 39,771             |
| Asset Management                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Finance                                                |     | 99,388          | 68,920              | -               | 4,919          | 12,759        | 17,230        | (4,471)      | -26%           | 68,920             |
| Fleet Management                                       |     | 14,487          | 16,980              | -               | 1,455          | 3,784         | 4,245         | (461)        | -11%           | 16,980             |
| Human Resources                                        |     | 11,448          | 16,713              | -               | 2,139          | 4,610         | 4,178         | 432          | 10%            | 16,713             |
| Information Technology                                 |     | 16,580          | 28,378              | -               | 1,154          | 4,411         | 7,095         | (2,683)      | -38%           | 28,378             |
| Legal Services                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Marketing, Customer Relations, Publicity and Media Co- |     | 8,005           | 16,606              | -               | 618            | 1,829         | 4,151         | (2,323)      | -56%           | 16,606             |
| Property Services                                      |     | 9,167           | 11,366              | -               | 825            | 2,832         | 2,842         | (10)         | 0%             | 11,366             |
| Risk Management                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Security Services                                      |     | 24,602          | 26,008              | -               | 2,377          | 7,040         | 6,502         | 538          | 8%             | 26,008             |
| Supply Chain Management                                |     | 7,984           | 10,890              | -               | 816            | 2,517         | 2,722         | (205)        | -8%            | 10,890             |
| Valuation Service                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Internal audit                                         |     | 4,309           | 6,131               | -               | 521            | 1,187         | 1,533         | (346)        | -23%           | 6,131              |
| Governance Function                                    |     | 4,309           | 6,131               | -               | 521            | 1,187         | 1,533         | (346)        | -23%           | 6,131              |
| Community and public safety                            |     | 337,386         | 405,351             | -               | 25,105         | 73,932        | 101,338       | (27,406)     | -27%           | 405,351            |
| Community and social services                          |     | 46,519          | 67,376              | -               | 4,086          | 12,645        | 16,844        | (4,199)      | -25%           | 67,376             |
| Aged Care                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Agricultural                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Animal Care and Diseases                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Cemeteries, Funeral Parlours and Crematoriums          |     | 10,846          | 13,457              | -               | 850            | 2,695         | 3,364         | (669)        | -20%           | 13,457             |
| Child Care Facilities                                  |     | 7,005           | 13,322              | -               | 894            | 2,376         | 3,330         | (955)        | -29%           | 13,322             |
| Community Halls and Facilities                         |     | 9,138           | 13,871              | -               | 775            | 2,264         | 3,468         | (1,203)      | -35%           | 13,871             |
| Consumer Protection                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Cultural Matters                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Disaster Management                                    |     | 5,770           | 7,920               | -               | 297            | 1,266         | 1,980         | (714)        | -36%           | 7,920              |
| Education                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Indigenous and Customary Law                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Industrial Promotion                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Language Policy                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |

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

| Description                                                                         | Ref | Budget Year 2023/24 |                 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                     |     | 2022/23             | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                         | 1   | Audited Outcome     |                 |                 |                |               |               |              |                |                    |
| Libraries and Archives                                                              |     | 12,651              | 17,127          | -               | 1,161          | 3,737         | 4,282         | (544)        | -13%           | 17,127             |
| Literacy Programmes                                                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Media Services                                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Museums and Art Galleries                                                           |     | 1,109               | 1,680           | -               | 108            | 308           | 420           | (112)        | -27%           | 1,680              |
| Population Development                                                              |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Cultural Matters                                                         |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                                                                            |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Zoo's                                                                               |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                                                                |     | 95,873              | 119,918         | -               | 8,873          | 24,907        | 29,979        | (5,073)      | -17%           | 119,918            |
| Beaches and Jetties                                                                 |     | 8                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Casinos, Racing, Gambling, Wagering                                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Community Parks (including Nurseries)                                               |     | 58,159              | 68,765          | -               | 5,271          | 15,035        | 17,191        | (2,156)      | -13%           | 68,765             |
| Recreational Facilities                                                             |     | 37,706              | 51,153          | -               | 3,601          | 9,871         | 12,788        | (2,917)      | -23%           | 51,153             |
| Sports Grounds and Stadiums                                                         |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public safety                                                                       |     | 115,982             | 139,710         | -               | 10,739         | 32,379        | 34,928        | (2,549)      | -7%            | 139,710            |
| Civil Defence                                                                       |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Cleansing                                                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Control of Public Nuisances                                                         |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Fencing and Fences                                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Fire Fighting and Protection                                                        |     | 44,062              | 54,546          | -               | 3,783          | 11,344        | 13,637        | (2,292)      | -17%           | 54,546             |
| Licensing and Control of Animals                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Police Forces, Traffic and Street Parking Control                                   |     | 71,900              | 85,164          | -               | 6,955          | 21,035        | 21,291        | (257)        | -1%            | 85,164             |
| Pounds                                                                              |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                                             |     | 79,031              | 78,348          | -               | 1,408          | 4,002         | 19,587        | (15,585)     | -80%           | 78,348             |
| Housing                                                                             |     | 79,031              | 78,348          | -               | 1,408          | 4,002         | 19,587        | (15,585)     | -80%           | 78,348             |
| Informal Settlements                                                                |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Health                                                                              |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Ambulance                                                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Health Services                                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Laboratory Services                                                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Food Control                                                                        |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Health Surveillance and Prevention of Communicable Diseases including immunizations |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vector Control                                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Chemical Safety                                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Economic and environmental services                                                 |     | 180,751             | 282,580         | -               | 15,816         | 50,972        | 70,645        | (19,773)     | -28%           | 282,580            |
| Planning and development                                                            |     | 58,803              | 105,065         | -               | 5,872          | 25,557        | 26,266        | (709)        | -3%            | 105,065            |
| Billboards                                                                          |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Corporate Wide Strategic Planning (IDPs, LEDS)                                      |     | 12,522              | 31,009          | -               | 1,366          | 3,894         | 7,752         | (3,858)      | -50%           | 31,009             |
| Central City Improvement District                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Development Facilitation                                                            |     | 10,710              | 15,215          | -               | 1,084          | 3,453         | 3,804         | (351)        | -9%            | 15,215             |
| Economic Development/Planning                                                       |     | 14,112              | 30,564          | -               | 1,410          | 12,337        | 7,641         | 4,696        | 61%            | 30,564             |
| Regional Planning and Development                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Town Planning, Building Regulations and Enforcement                                 |     | 21,459              | 28,277          | -               | 2,023          | 5,873         | 7,069         | (1,196)      | -17%           | 28,277             |
| Project Management Unit                                                             |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Planning                                                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Support to Local Municipalities                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Road transport                                                                      |     | 119,857             | 173,883         | -               | 9,757          | 24,757        | 43,421        | (18,664)     | -43%           | 173,883            |
| Public Transport                                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Road and Traffic Regulation                                                         |     | 13,144              | 18,247          | -               | 1,161          | 3,492         | 4,562         | (1,070)      | -23%           | 18,247             |
| Roads                                                                               |     | 106,713             | 155,436         | -               | 8,596          | 21,265        | 38,859        | (17,594)     | -45%           | 155,436            |
| Taxi Ranks                                                                          |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Environmental protection                                                            |     | 2,091               | 3,832           | -               | 187            | 558           | 958           | (400)        | -42%           | 3,832              |
| Biodiversity and Landscape                                                          |     | 2,091               | 3,832           | -               | 187            | 558           | 958           | (400)        | -42%           | 3,832              |
| Coastal Protection                                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Indigenous Forests                                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Nature Conservation                                                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pollution Control                                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Soil Conservation                                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Trading services                                                                    |     | 1,218,229           | 1,531,937       | -               | 173,603        | 356,455       | 383,042       | (26,587)     | -7%            | 1,531,937          |
| Energy sources                                                                      |     | 1,104,827           | 1,365,858       | -               | 160,872        | 326,335       | 341,522       | (15,187)     | -4%            | 1,365,858          |
| Electricity                                                                         |     | 1,099,325           | 1,358,620       | -               | 160,302        | 325,353       | 339,713       | (14,359)     | -4%            | 1,358,620          |
| Street Lighting and Signal Systems                                                  |     | 5,502               | 7,237           | -               | 370            | 982           | 1,809         | (828)        | -46%           | 7,237              |
| Nonelectric Energy                                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water management                                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment                                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Distribution                                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Storage                                                                       |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                                                              |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public Toilets                                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sewerage                                                                            |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm Water Management                                                              |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment                                                               |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                                                                    |     | 113,401             | 166,079         | -               | 12,931         | 30,120        | 41,520        | (11,400)     | -27%           | 166,079            |
| Recycling                                                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Disposal (Landfill Sites)                                               |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Removal                                                                 |     | 103,727             | 154,198         | -               | 12,146         | 27,282        | 38,550        | (11,267)     | -29%           | 154,198            |
| Street Cleaning                                                                     |     | 9,675               | 11,881          | -               | 785            | 2,838         | 2,970         | (132)        | -4%            | 11,881             |
| Other                                                                               |     | -                   | -               | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                     | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                     | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Abattoirs                       |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Air Transport                   |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Forestry                        |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Licensing and Regulation        |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Markets                         |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Tourism                         |     | --              | --                  | --              | --             | --            | --            | --           |                | --                 |
| Total Expenditure - Functional  | 3   | 2,051,219       | 2,572,794           | --              | 238,756        | 550,173       | 643,256       | (93,083)     | -14%           | 2,572,794          |
| Surplus/ (Deficit) for the year |     | 148,829         | 803,698             | --              | (17,488)       | 37,566        | 189,585       | (152,019)    | -80%           | 803,698            |

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

| Vote Description                                               | Ref | 2022/23          | Budget Year 2023/24 |                 |                 |                |                |                  |                |                    |
|----------------------------------------------------------------|-----|------------------|---------------------|-----------------|-----------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                |     | Adjusted Outcome | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual  | YearTD Budget  | YTD Variance     | YTD Variance % | Full Year Forecast |
| <b>R thousands</b>                                             |     |                  |                     |                 |                 |                |                |                  |                |                    |
| <b>Revenue by Vote</b>                                         | 1   |                  |                     |                 |                 |                |                |                  |                |                    |
| Vote 1 - Chief Operations Officer Business Unit                |     | 10,447           | 12,732              | -               | -               | 5,305          | 3,183          | 2,122            | 66.7%          | 12,732             |
| Vote 2 - Corporate Services Business Unit                      |     | 63,541           | 86,113              | -               | 75              | 32,783         | 21,528         | 11,255           | 52.3%          | 86,113             |
| Vote 3 - Finance Business Unit                                 |     | 639,955          | 814,455             | -               | 75,891          | 174,983        | 157,642        | 17,341           | 11.0%          | 814,455            |
| Vote 4 - Economic Development Planning Business Unit           |     | 44,662           | 57,558              | -               | 2,494           | 17,341         | 14,390         | 2,952            | 20.5%          | 57,558             |
| Vote 5 - Community Services and Public Amenities Business Unit |     | 153,589          | 196,587             | -               | 8,969           | 63,241         | 49,147         | 14,094           | 28.7%          | 196,587            |
| Vote 6 - Community Safety Business Unit                        |     | 24,241           | 30,906              | -               | 1,444           | 6,295          | 7,726          | (1,431)          | -18.5%         | 30,906             |
| Vote 7 - Civil Engineering and Human Settlement Business Unit  |     | 146,070          | 854,867             | -               | 13,531          | 32,873         | 248,407        | (215,534)        | -86.8%         | 854,867            |
| Vote 8 - Electrical Engineering Business Unit                  |     | 1,111,585        | 1,315,485           | -               | 118,864         | 251,673        | 328,871        | (77,198)         | -23.5%         | 1,315,485          |
| Vote 9 - Youth Development Business Unit                       |     | 5,958            | 7,788               | -               | -               | 3,245          | 1,947          | 1,298            | 66.7%          | 7,788              |
| Vote 10 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 11 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 12 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 13 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 14 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 15 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| <b>Total Revenue by Vote</b>                                   | 2   | <b>2,200,048</b> | <b>3,376,492</b>    | <b>-</b>        | <b>221,268</b>  | <b>587,739</b> | <b>832,841</b> | <b>(245,102)</b> | <b>-29.4%</b>  | <b>3,376,492</b>   |
| <b>Expenditure by Vote</b>                                     | 1   |                  |                     |                 |                 |                |                |                  |                |                    |
| Vote 1 - Chief Operations Officer Business Unit                |     | 53,708           | 88,299              | -               | 5,133           | 14,488         | 22,075         | (7,587)          | -34.4%         | 88,299             |
| Vote 2 - Corporate Services Business Unit                      |     | 112,718          | 151,425             | -               | 9,554           | 27,771         | 37,856         | (10,085)         | -26.6%         | 151,425            |
| Vote 3 - Finance Business Unit                                 |     | 107,372          | 79,810              | -               | 5,735           | 15,277         | 19,953         | (4,676)          | -23.4%         | 79,810             |
| Vote 4 - Economic Development Planning Business Unit           |     | 49,481           | 79,568              | -               | 4,812           | 22,529         | 19,892         | 2,637            | 13.3%          | 79,568             |
| Vote 5 - Community Services and Public Amenities Business Unit |     | 226,687          | 316,258             | -               | 22,951          | 60,119         | 79,064         | (18,945)         | -24.0%         | 316,258            |
| Vote 6 - Community Safety Business Unit                        |     | 179,985          | 216,124             | -               | 16,722          | 49,358         | 54,031         | (4,673)          | -8.6%          | 216,124            |
| Vote 7 - Civil Engineering and Human Settlement Business Unit  |     | 194,911          | 245,150             | -               | 10,829          | 28,099         | 61,288         | (33,189)         | -54.2%         | 245,150            |
| Vote 8 - Electrical Engineering Business Unit                  |     | 1,119,314        | 1,382,838           | -               | 162,127         | 330,119        | 345,767        | (15,648)         | -4.5%          | 1,382,838          |
| Vote 9 - Youth Development Business Unit                       |     | 7,043            | 13,322              | -               | 894             | 2,412          | 3,330          | (918)            | -27.6%         | 13,322             |
| Vote 10 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 11 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 12 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 13 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 14 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| Vote 15 - Null                                                 |     | -                | -                   | -               | -               | -              | -              | -                | -              | -                  |
| <b>Total Expenditure by Vote</b>                               | 2   | <b>2,051,219</b> | <b>2,572,794</b>    | <b>-</b>        | <b>238,756</b>  | <b>550,173</b> | <b>643,256</b> | <b>(93,083)</b>  | <b>-14.5%</b>  | <b>2,572,794</b>   |
| <b>Surplus/ (Deficit) for the year</b>                         | 2   | <b>148,829</b>   | <b>803,698</b>      | <b>-</b>        | <b>(17,488)</b> | <b>37,566</b>  | <b>189,585</b> | <b>(152,019)</b> | <b>-80.2%</b>  | <b>803,698</b>     |

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

| Vote Description                                                 | Ref      | 2022/23              | Budget Year 2023/24 |                    |                |               |               |              |                   |                       |
|------------------------------------------------------------------|----------|----------------------|---------------------|--------------------|----------------|---------------|---------------|--------------|-------------------|-----------------------|
|                                                                  |          | Adjusted<br>Outcomes | Original<br>Budget  | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year<br>Forecast |
| R thousand                                                       |          |                      |                     |                    |                |               |               |              |                   |                       |
| <b>Revenue by Vote</b>                                           | <b>1</b> |                      |                     |                    |                |               |               |              |                   |                       |
| <b>Vote 1 - Chief Operations Officer Business Unit</b>           |          | 10,447               | 12,732              | --                 | --             | 5,305         | 3,183         | 2,122        | 67%               | 12,732                |
| 1.1 - Municipal Managers Office                                  |          | 3,902                | 5,101               | --                 | --             | 2,125         | 1,275         | 850          | 67%               | 5,101                 |
| 1.2 - Internal Audit                                             |          | 742                  | 970                 | --                 | --             | 404           | 242           | 162          | 67%               | 970                   |
| 1.3 - Corporate Communications                                   |          | 3,238                | 4,233               | --                 | --             | 1,764         | 1,058         | 706          | 67%               | 4,233                 |
| 1.4 - IDP                                                        |          | 1,423                | 935                 | --                 | --             | 390           | 234           | 156          | 67%               | 935                   |
| 1.5 - PMS                                                        |          | 363                  | 475                 | --                 | --             | 198           | 119           | 79           | 67%               | 475                   |
| 1.6 - Public Participation                                       |          | 779                  | 1,018               | --                 | --             | 424           | 255           | 170          | 67%               | 1,018                 |
| 1.7 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 1.8 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 1.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 1.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| <b>Vote 2 - Corporate Services Business Unit</b>                 |          | 63,541               | 86,113              | --                 | 75             | 32,783        | 21,528        | 11,255       | 52%               | 86,113                |
| 2.1 - Council General Expenses                                   |          | 61,465               | 83,423              | --                 | 75             | 31,699        | 20,856        | 10,843       | 52%               | 83,423                |
| 2.2 - Human Resources - Admin                                    |          | 2,038                | 2,611               | --                 | --             | 1,084         | 653           | 432          | 66%               | 2,611                 |
| 2.3 - Administration: General                                    |          | 37                   | 80                  | --                 | --             | --            | 20            | (20)         | -100%             | 80                    |
| 2.4 - Information Technology                                     |          | 1                    | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.5 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.6 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.7 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.8 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 2.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| <b>Vote 3 - Finance Business Unit</b>                            |          | 639,955              | 814,455             | --                 | 75,891         | 174,983       | 157,642       | 17,341       | 11%               | 814,455               |
| 3.1 - Assessment Rates                                           |          | 554,757              | 688,866             | --                 | 61,311         | 135,723       | 126,244       | 9,479        | 8%                | 688,866               |
| 3.2 - Budget and Treasury Office                                 |          | 84,580               | 118,677             | --                 | 14,526         | 39,182        | 29,669        | 9,513        | 32%               | 118,677               |
| 3.3 - Supply Chain Management                                    |          | 639                  | 6,913               | --                 | 54             | 77            | 1,728         | (1,651)      | -96%              | 6,913                 |
| 3.4 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.5 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.6 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.7 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.8 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 3.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| <b>Vote 4 - Economic Development Planning Business Unit</b>      |          | 44,662               | 57,558              | --                 | 2,494          | 17,341        | 14,390        | 2,952        | 21%               | 57,558                |
| 4.1 - Museum                                                     |          | 8,645                | 249                 | --                 | 47             | 141           | 62            | 78           | 126%              | 249                   |
| 4.2 - Economic Develop. & Planning                               |          | 9,009                | 20,526              | --                 | 22             | 5,661         | 5,131         | 529          | 10%               | 20,526                |
| 4.3 - Environment & Management                                   |          | 1,593                | 2,082               | --                 | --             | 867           | 521           | 347          | 67%               | 2,082                 |
| 4.4 - Development Control                                        |          | 1,451                | 2,651               | --                 | 38             | 511           | 663           | (152)        | -23%              | 2,651                 |
| 4.5 - Town Planning                                              |          | 10,540               | 16,851              | --                 | 1,191          | 6,622         | 4,213         | 2,409        | 57%               | 16,851                |
| 4.6 - Building Control                                           |          | 13,424               | 15,199              | --                 | 1,195          | 3,539         | 3,800         | (260)        | -7%               | 15,199                |
| 4.7 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 4.8 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 4.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 4.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| <b>Vote 5 - Community Services and Public Amenities Business</b> |          | 153,589              | 196,587             | --                 | 8,969          | 63,241        | 49,147        | 14,094       | 29%               | 196,587               |
| 5.1 - Beach Amenities                                            |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 5.2 - Library                                                    |          | 6,906                | 6,814               | --                 | 203            | 479           | 1,704         | (1,225)      | -72%              | 6,814                 |
| 5.3 - Cemetery                                                   |          | 2,818                | 3,307               | --                 | 60             | 1,184         | 827           | 358          | 43%               | 3,307                 |
| 5.4 - Admin General                                              |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 5.5 - Parks and Gardens                                          |          | 43,840               | 57,242              | --                 | --             | 23,784        | 14,310        | 9,474        | 66%               | 57,242                |
| 5.6 - Sport and Recreation                                       |          | 47                   | 84                  | --                 | 2              | 26            | 21            | 5            | 26%               | 84                    |
| 5.7 - Dolphin Park                                               |          | 524                  | 850                 | --                 | 69             | 206           | 212           | (7)          | -3%               | 850                   |
| 5.8 - Community Halls                                            |          | 272                  | 459                 | --                 | 15             | 60            | 115           | (55)         | -47%              | 459                   |
| 5.9 - Street Sweeping                                            |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 5.10 - Refuse Removal                                            |          | 99,182               | 127,831             | --                 | 8,621          | 37,501        | 31,958        | 5,543        | 17%               | 127,831               |
| <b>Vote 6 - Community Safety Business Unit</b>                   |          | 24,241               | 30,906              | --                 | 1,444          | 6,295         | 7,726         | (1,431)      | -19%              | 30,906                |
| 6.1 - Law Enforcement Administration                             |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 6.2 - Security Services                                          |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 6.3 - Law Enforcement                                            |          | 10,571               | 11,865              | --                 | 240            | 1,229         | 2,966         | (1,737)      | -59%              | 11,865                |
| 6.4 - Fire and Emergency                                         |          | 270                  | 520                 | --                 | 28             | 141           | 130           | 11           | 9%                | 520                   |
| 6.5 - Disaster Management                                        |          | 3,273                | 4,279               | --                 | --             | 1,783         | 1,070         | 713          | 67%               | 4,279                 |
| 6.6 - Marine Safety                                              |          | 466                  | 118                 | --                 | 106            | 136           | 29            | 107          | 362%              | 118                   |
| 6.7 - Vehicle Testing                                            |          | 3,525                | 6,420               | --                 | 300            | 1,638         | 1,605         | 33           | 2%                | 6,420                 |
| 6.8 - Vehicle Licensing                                          |          | 6,136                | 7,704               | --                 | 769            | 1,368         | 1,926         | (558)        | -29%              | 7,704                 |
| 6.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 6.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| <b>Vote 7 - Civil Engineering and Human Settlement Business</b>  |          | 146,070              | 854,867             | --                 | 13,531         | 32,873        | 248,407       | (215,534)    | -87%              | 854,867               |
| 7.1 - Human Settlements                                          |          | 71,418               | 61,899              | --                 | 1,401          | 2,380         | 15,475        | (13,095)     | -85%              | 61,899                |
| 7.2 - Civil Admin                                                |          | 4,459                | 4,688               | --                 | 304            | 1,582         | 1,172         | 409          | 35%               | 4,688                 |
| 7.3 - Civil Buildings                                            |          | --                   | 1                   | --                 | --             | --            | 0             | (0)          | -100%             | 1                     |
| 7.4 - Road and Stormwater                                        |          | 70,206               | 788,239             | --                 | 11,824         | 28,905        | 231,750       | (202,845)    | -88%              | 788,239               |
| 7.5 - Staff Housing                                              |          | (13)                 | 40                  | --                 | 2              | 6             | 10            | (4)          | -37%              | 40                    |
| 7.6 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 7.7 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 7.8 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 7.9 - Null                                                       |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |
| 7.10 - Null                                                      |          | --                   | --                  | --                 | --             | --            | --            | --           | --                | --                    |

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

| Vote Description                                     | Ref | 2022/23   | Budget Year 2023/24 |                 |                |               |               |              |                | Full Year Forecast |
|------------------------------------------------------|-----|-----------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                      |     | Actuals   | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |                    |
| R thousand                                           |     |           |                     |                 |                |               |               |              |                |                    |
| <b>Vote 8 - Electrical Engineering Business Unit</b> |     | 1,111,585 | 1,315,485           | -               | 118,864        | 251,673       | 328,871       | (77,198)     | -23%           | 1,315,485          |
| 8.1 - Street Lights                                  |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.2 - Vehicle and Plant-Electricity                  |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.3 - Mechanical Workshop                            |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.4 - Electricity: Administration                    |     | 934,531   | 1,076,486           | -               | 88,012         | 190,961       | 269,121       | (78,160)     | -29%           | 1,076,486          |
| 8.5 - Electricity: Urban South                       |     | 264       | 372                 | -               | 31             | 17            | 93            | (76)         | -81%           | 372                |
| 8.6 - Electricity: Rural North                       |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.7 - Electricity: SAPPI                             |     | 176,790   | 238,627             | -               | 30,821         | 60,695        | 59,657        | 1,038        | 2%             | 238,627            |
| 8.8 - Electricity: Urban North                       |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.9 - Electricity: Rural South                       |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 8.10 - Electricity Salaries Dist.Acc.                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 9 - Youth Development Business Unit</b>      |     | 5,958     | 7,788               | -               | -              | 3,245         | 1,947         | 1,298        | 67%            | 7,788              |
| 9.1 - Youth Development                              |     | 5,958     | 7,788               | -               | -              | 3,245         | 1,947         | 1,298        | 67%            | 7,788              |
| 9.2 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.3 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.4 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.5 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.6 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.7 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.8 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.9 - Null                                           |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 9.10 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 10 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.1 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.2 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.3 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.4 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.5 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.6 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.7 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.8 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.9 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 10.10 - Null                                         |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 11 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.1 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.2 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.3 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.4 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.5 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.6 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.7 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.8 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.9 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 11.10 - Null                                         |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 12 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.1 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.2 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.3 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.4 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.5 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.6 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.7 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.8 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.9 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 12.10 - Null                                         |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 13 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.1 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.2 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.3 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.4 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.5 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.6 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.7 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.8 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.9 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 13.10 - Null                                         |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 14 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.1 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.2 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.3 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.4 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.5 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.6 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.7 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.8 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.9 - Null                                          |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.10 - Null                                         |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Vote 15 - Null</b>                                |     | -         | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Vote Description                                                 | Ref      | Budget Year 2023/24 |                  |                 |                |                |                |                  |                |                    |
|------------------------------------------------------------------|----------|---------------------|------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                  |          | 2022/23             | Original Budget  | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| R thousand                                                       |          |                     |                  |                 |                |                |                |                  |                |                    |
| 15.1 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.2 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.3 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.4 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.5 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.6 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.7 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.8 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.9 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 15.10 - Null                                                     |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| <b>Total Revenue by Vote</b>                                     | <b>2</b> | <b>2,200,048</b>    | <b>3,376,492</b> | <b>-</b>        | <b>221,268</b> | <b>587,739</b> | <b>832,841</b> | <b>(245,102)</b> | <b>-29%</b>    | <b>3,376,492</b>   |
| <b>Expenditure by Vote</b>                                       | <b>1</b> |                     |                  |                 |                |                |                |                  |                |                    |
| <b>Vote 1 - Chief Operations Officer Business Unit</b>           |          | <b>53,708</b>       | <b>88,299</b>    | <b>-</b>        | <b>5,133</b>   | <b>14,488</b>  | <b>22,075</b>  | <b>(7,587)</b>   | <b>-34%</b>    | <b>88,299</b>      |
| 1.1 - Municipal Managers Office                                  |          | 28,872              | 34,554           | -               | 2,638          | 7,578          | 8,639          | (1,060)          | -12%           | 34,554             |
| 1.2 - Internal Audit                                             |          | 4,309               | 6,131            | -               | 521            | 1,187          | 1,533          | (346)            | -23%           | 6,131              |
| 1.3 - Corporate Communications                                   |          | 8,005               | 16,606           | -               | 618            | 1,829          | 4,151          | (2,323)          | -56%           | 16,606             |
| 1.4 - IDP                                                        |          | 1,769               | 14,150           | -               | 167            | 491            | 3,538          | (3,046)          | -86%           | 14,150             |
| 1.5 - PMS                                                        |          | 3,719               | 5,505            | -               | 309            | 920            | 1,376          | (456)            | -33%           | 5,505              |
| 1.6 - Public Participation                                       |          | 7,034               | 11,353           | -               | 680            | 2,483          | 2,838          | (356)            | -13%           | 11,353             |
| 1.7 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 1.8 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 1.9 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 1.10 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| <b>Vote 2 - Corporate Services Business Unit</b>                 |          | <b>112,718</b>      | <b>151,425</b>   | <b>-</b>        | <b>9,554</b>   | <b>27,771</b>  | <b>37,856</b>  | <b>(10,085)</b>  | <b>-27%</b>    | <b>151,425</b>     |
| 2.1 - Council General Expenses                                   |          | 63,228              | 66,563           | -               | 3,927          | 11,769         | 16,641         | (4,872)          | -29%           | 66,563             |
| 2.2 - Human Resources - Admin                                    |          | 11,448              | 16,713           | -               | 2,139          | 4,610          | 4,178          | 432              | 10%            | 16,713             |
| 2.3 - Administration: General                                    |          | 21,462              | 39,771           | -               | 2,334          | 6,981          | 9,943          | (2,962)          | -30%           | 39,771             |
| 2.4 - Information Technology                                     |          | 16,580              | 28,378           | -               | 1,154          | 4,411          | 7,095          | (2,683)          | -38%           | 28,378             |
| 2.5 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 2.6 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 2.7 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 2.8 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 2.9 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 2.10 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| <b>Vote 3 - Finance Business Unit</b>                            |          | <b>107,372</b>      | <b>79,810</b>    | <b>-</b>        | <b>5,735</b>   | <b>15,277</b>  | <b>19,953</b>  | <b>(4,676)</b>   | <b>-23%</b>    | <b>79,810</b>      |
| 3.1 - Assessment Rates                                           |          | 12,463              | 14,606           | -               | 1,035          | 1,264          | 3,651          | (2,387)          | -65%           | 14,606             |
| 3.2 - Budget and Treasury Office                                 |          | 86,926              | 54,315           | -               | 3,884          | 11,495         | 13,579         | (2,084)          | -15%           | 54,315             |
| 3.3 - Supply Chain Management                                    |          | 7,984               | 10,890           | -               | 816            | 2,517          | 2,722          | (205)            | -8%            | 10,890             |
| 3.4 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.5 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.6 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.7 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.8 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.9 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 3.10 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| <b>Vote 4 - Economic Development Planning Business Unit</b>      |          | <b>49,481</b>       | <b>79,568</b>    | <b>-</b>        | <b>4,812</b>   | <b>22,529</b>  | <b>19,892</b>  | <b>2,637</b>     | <b>13%</b>     | <b>79,568</b>      |
| 4.1 - Museum                                                     |          | 1,109               | 1,680            | -               | 108            | 308            | 420            | (112)            | -27%           | 1,680              |
| 4.2 - Economic Develop. & Planning                               |          | 14,112              | 30,564           | -               | 1,410          | 12,337         | 7,641          | 4,696            | 61%            | 30,564             |
| 4.3 - Environment & Management                                   |          | 2,091               | 3,832            | -               | 187            | 558            | 958            | (400)            | -42%           | 3,832              |
| 4.4 - Development Control                                        |          | 10,710              | 15,215           | -               | 1,084          | 3,453          | 3,804          | (351)            | -9%            | 15,215             |
| 4.5 - Town Planning                                              |          | 7,963               | 11,034           | -               | 766            | 2,246          | 2,759          | (512)            | -19%           | 11,034             |
| 4.6 - Building Control                                           |          | 13,496              | 17,243           | -               | 1,257          | 3,627          | 4,311          | (684)            | -16%           | 17,243             |
| 4.7 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 4.8 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 4.9 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 4.10 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| <b>Vote 5 - Community Services and Public Amenities Business</b> |          | <b>226,687</b>      | <b>316,258</b>   | <b>-</b>        | <b>22,951</b>  | <b>60,119</b>  | <b>79,064</b>  | <b>(18,945)</b>  | <b>-24%</b>    | <b>316,258</b>     |
| 5.1 - Beach Amenities                                            |          | 10,096              | 16,019           | -               | 892            | 2,916          | 4,005          | (1,089)          | -27%           | 16,019             |
| 5.2 - Library                                                    |          | 12,851              | 17,127           | -               | 1,161          | 3,737          | 4,282          | (544)            | -13%           | 17,127             |
| 5.3 - Cemetery                                                   |          | 10,846              | 13,457           | -               | 850            | 2,695          | 3,364          | (669)            | -20%           | 13,457             |
| 5.4 - Admin General                                              |          | 5,322               | 10,045           | -               | 510            | 1,614          | 2,511          | (897)            | -36%           | 10,045             |
| 5.5 - Parks and Gardens                                          |          | 58,159              | 68,765           | -               | 5,271          | 15,035         | 17,191         | (2,156)          | -13%           | 68,765             |
| 5.6 - Sport and Recreation                                       |          | 7,074               | 10,895           | -               | 561            | 1,738          | 2,724          | (986)            | -36%           | 10,895             |
| 5.7 - Dolphin Park                                               |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 5.8 - Community Halls                                            |          | 9,138               | 13,871           | -               | 775            | 2,264          | 3,468          | (1,203)          | -35%           | 13,871             |
| 5.9 - Street Sweeping                                            |          | 9,675               | 11,881           | -               | 785            | 2,838          | 2,970          | (132)            | -4%            | 11,881             |
| 5.10 - Refuse Removal                                            |          | 103,727             | 154,198          | -               | 12,146         | 27,282         | 38,550         | (11,267)         | -29%           | 154,198            |
| <b>Vote 6 - Community Safety Business Unit</b>                   |          | <b>179,985</b>      | <b>216,124</b>   | <b>-</b>        | <b>16,722</b>  | <b>49,358</b>  | <b>54,031</b>  | <b>(4,673)</b>   | <b>-9%</b>     | <b>216,124</b>     |
| 6.1 - Law Enforcement Administration                             |          | 8,415               | 11,130           | -               | 846            | 2,595          | 2,783          | (187)            | -7%            | 11,130             |
| 6.2 - Security Services                                          |          | 24,602              | 26,008           | -               | 2,377          | 7,040          | 6,502          | 538              | 8%             | 26,008             |
| 6.3 - Law Enforcement                                            |          | 63,485              | 74,034           | -               | 6,109          | 18,439         | 18,509         | (69)             | 0%             | 74,034             |
| 6.4 - Fire and Emergency                                         |          | 44,062              | 54,546           | -               | 3,783          | 11,344         | 13,637         | (2,292)          | -17%           | 54,546             |
| 6.5 - Disaster Management                                        |          | 5,770               | 7,920            | -               | 297            | 1,266          | 1,980          | (714)            | -36%           | 7,920              |
| 6.6 - Marine Safety                                              |          | 20,505              | 24,238           | -               | 2,148          | 5,182          | 6,059          | (878)            | -14%           | 24,238             |
| 6.7 - Vehicle Testing                                            |          | 8,662               | 12,646           | -               | 751            | 2,233          | 3,162          | (928)            | -29%           | 12,646             |
| 6.8 - Vehicle Licensing                                          |          | 4,482               | 5,601            | -               | 409            | 1,259          | 1,400          | (142)            | -10%           | 5,601              |
| 6.9 - Null                                                       |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |
| 6.10 - Null                                                      |          | -                   | -                | -               | -              | -              | -              | -                | -              | -                  |

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

| Vote Description                                                | Ref | Budget Year 2023/24 |                 |                 |                |               |               |              |                |
|-----------------------------------------------------------------|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|
|                                                                 |     | 2022/23             | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousand                                                      |     |                     |                 |                 |                |               |               |              |                |
|                                                                 |     | 194,911             | 245,150         | -               | 10,829         | 28,099        | 61,288        | (33,189)     | -54%           |
| <b>Vote 7 - Civil Engineering and Human Settlement Business</b> |     | 79,031              | 78,348          | -               | 1,408          | 4,002         | 19,587        | (15,585)     | -80%           |
| 7.1 - Human Settlements                                         |     | 15,058              | 18,890          | -               | 1,028          | 3,601         | 4,722         | (1,121)      | -24%           |
| 7.2 - Civil Admin                                               |     | 9,141               | 11,335          | -               | 825            | 2,832         | 2,834         | (2)          | 0%             |
| 7.3 - Civil Buildings                                           |     | 91,655              | 136,546         | -               | 7,568          | 17,664        | 34,137        | (16,472)     | -48%           |
| 7.4 - Road and Stormwater                                       |     | 26                  | 32              | -               | 0              | 0             | 8             | (8)          | -98%           |
| 7.5 - Staff Housing                                             |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 7.6 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 7.7 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 7.8 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 7.9 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 7.10 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 8 - Electrical Engineering Business Unit</b>            |     | 1,119,314           | 1,382,838       | -               | 162,127        | 330,119       | 345,767       | (15,648)     | -5%            |
| 8.1 - Street Lights                                             |     | 5,502               | 7,237           | -               | 370            | 982           | 1,809         | (828)        | -46%           |
| 8.2 - Vehicle and Plant-Electricity                             |     | 3,732               | 3,104           | -               | 486            | 973           | 776           | 197          | 25%            |
| 8.3 - Mechanical Workshop                                       |     | 10,755              | 13,877          | -               | 969            | 2,811         | 3,469         | (658)        | -19%           |
| 8.4 - Electricity: Administration                               |     | 1,038,809           | 1,275,139       | -               | 152,289        | 306,449       | 318,842       | (12,393)     | -4%            |
| 8.5 - Electricity: Urban South                                  |     | 6,453               | 18,335          | -               | 413            | 1,744         | 4,584         | (2,840)      | -62%           |
| 8.6 - Electricity: Rural North                                  |     | 7,157               | 23,128          | -               | 1,115          | 2,103         | 5,782         | (3,679)      | -64%           |
| 8.7 - Electricity: SAPPI                                        |     | 124                 | 1,636           | -               | 0              | 0             | 409           | (409)        | -100%          |
| 8.8 - Electricity: Urban North                                  |     | 7,468               | 16,035          | -               | 2,624          | 3,503         | 4,009         | (506)        | -13%           |
| 8.9 - Electricity: Rural South                                  |     | 2,611               | 12,026          | -               | 401            | 842           | 3,006         | (2,164)      | -72%           |
| 8.10 - Electricity Salaries Dist.Acc.                           |     | 36,702              | 12,321          | -               | 3,460          | 10,712        | 3,080         | 7,632        | 248%           |
| <b>Vote 9 - Youth Development Business Unit</b>                 |     | 7,043               | 13,322          | -               | 894            | 2,412         | 3,330         | (918)        | -28%           |
| 9.1 - Youth Development                                         |     | 7,043               | 13,322          | -               | 894            | 2,412         | 3,330         | (918)        | -28%           |
| 9.2 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.3 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.4 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.5 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.6 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.7 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.8 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.9 - Null                                                      |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 9.10 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 10 - Null</b>                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.1 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.2 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.3 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.4 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.5 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.6 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.7 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.8 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.9 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 10.10 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 11 - Null</b>                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.1 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.2 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.3 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.4 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.5 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.6 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.7 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.8 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.9 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 11.10 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 12 - Null</b>                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.1 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.2 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.3 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.4 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.5 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.6 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.7 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.8 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.9 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 12.10 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 13 - Null</b>                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.1 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.2 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.3 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.4 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.5 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.6 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.7 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.8 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.9 - Null                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 13.10 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Vote 14 - Null</b>                                           |     | -                   | -               | -               | -              | -             | -             | -            | -              |

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

| Vote Description                | Ref | 2022/23          | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Adjusted Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Estimate |
| R thousand                      |     |                  |                     |                 |                |               |               |              |                |                    |
| 14.1 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.2 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.3 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.4 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.5 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.6 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.7 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.8 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.9 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 14.10 - Null                    |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 15 - Null                  |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.1 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.2 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.3 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.4 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.5 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.6 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.7 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.8 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.9 - Null                     |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 15.10 - Null                    |     | -                | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total Expenditure by Vote       | 2   | 2,051,219        | 2,572,794           | -               | 238,756        | 550,173       | 643,256       | (93,083)     | -14%           | 2,572,794          |
| Surplus/ (Deficit) for the year | 2   | 148,829          | 803,698             | -               | (17,488)       | 37,566        | 189,585       | (152,019)    | -80%           | 803,698            |

KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

| KZN292 KwaDukuza - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - MU3 - September |     |                               |                    |                    |                |               |                  |                 |                      |                       |
|--------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|--------------------|--------------------|----------------|---------------|------------------|-----------------|----------------------|-----------------------|
| Description                                                                                                              | Ref | Budget Year 2023/24           |                    |                    |                |               |                  |                 |                      |                       |
|                                                                                                                          |     | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                                                                              |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Revenue                                                                                                                  |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Exchange Revenue                                                                                                         |     | 1,051,958                     | 1,234,386          | -                  | 116,807        | 234,254       | 308,597          | (74,343)        | -24%                 | 1,234,386             |
| Service charges - Electricity                                                                                            |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Service charges - Water                                                                                                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Service charges - Waste Water Management                                                                                 |     | 77,674                        | 99,660             | -                  | 8,621          | 25,785        | 24,915           | 870             | 3%                   | 99,660                |
| Service charges - Waste management                                                                                       |     | 104,472                       | 89,360             | -                  | 1,745          | 5,100         | 22,340           | (17,240)        | -77%                 | 89,360                |
| Sale of Goods and Rendering of Services                                                                                  |     | 9,661                         | 14,124             | -                  | 1,069          | 3,006         | 3,531            | (525)           | -15%                 | 14,124                |
| Agency services                                                                                                          |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Interest                                                                                                                 |     | 6,043                         | 10,120             | -                  | 867            | 2,237         | 2,530            | (293)           | -12%                 | 10,120                |
| Interest earned from Receivables                                                                                         |     | 32,050                        | 79,539             | -                  | 12,017         | 25,332        | 19,885           | 5,447           | 27%                  | 79,539                |
| Interest from Current and Non Current Assets                                                                             |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Dividends                                                                                                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Rent on Land                                                                                                             |     | 2,051                         | 3,333              | -                  | 192            | 610           | 833              | (223)           | -27%                 | 3,333                 |
| Rental from Fixed Assets                                                                                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Licence and permits                                                                                                      |     | 18,078                        | 32,572             | -                  | 282            | 10,348        | 8,143            | 2,205           | 27%                  | 32,572                |
| Operational Revenue                                                                                                      |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Non-Exchange Revenue                                                                                                     |     | 554,757                       | 688,866            | -                  | 61,311         | 135,723       | 126,244          | 9,479           | 8%                   | 688,866               |
| Property rates                                                                                                           |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Surcharges and Taxes                                                                                                     |     | 19,892                        | 33,465             | -                  | 2,650          | 7,321         | 8,366            | (1,046)         | -12%                 | 33,465                |
| Fines, penalties and forfeits                                                                                            |     | 912                           | 834                | -                  | 159            | 448           | 208              | 240             | 115%                 | 834                   |
| Licence and permits                                                                                                      |     | 219,049                       | 281,754            | -                  | 2,106          | 112,479       | 70,439           | 42,041          | 60%                  | 281,754               |
| Transfers and subsidies - Operational                                                                                    |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Interest                                                                                                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Fuel Levy                                                                                                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Operational Revenue                                                                                                      |     | 165                           | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Gains on disposal of Assets                                                                                              |     | 21,045                        | 5,000              | -                  | -              | -             | 1,250            | (1,250)         | -100%                | 5,000                 |
| Other Gains                                                                                                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Discontinued Operations                                                                                                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Total Revenue (excluding capital transfers and contributions)                                                            |     | 2,117,808                     | 2,573,014          | -                  | 207,826        | 562,843       | 597,281          | (34,638)        | -6%                  | 2,573,014             |
| Expenditure By Type                                                                                                      |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Employee related costs                                                                                                   |     | 460,814                       | 585,513            | -                  | 43,592         | 129,284       | 146,378          | (17,094)        | -12%                 | 585,513               |
| Remuneration of councillors                                                                                              |     | 22,210                        | 35,392             | -                  | 2,341          | 7,066         | 8,848            | (1,782)         | -20%                 | 35,392                |
| Bulk purchases - electricity                                                                                             |     | 943,702                       | 1,116,231          | -                  | 145,692        | 286,964       | 279,115          | 7,848           | 3%                   | 1,116,231             |
| Inventory consumed                                                                                                       |     | 18,453                        | 26,528             | -                  | 1,197          | 5,331         | 6,632            | (1,301)         | -20%                 | 26,528                |
| Debt impairment                                                                                                          |     | 6,695                         | 7,000              | -                  | -              | -             | 1,750            | (1,750)         | -100%                | 7,000                 |
| Depreciation and amortisation                                                                                            |     | 94,418                        | 164,407            | -                  | 9,137          | 27,787        | 41,102           | (13,315)        | -32%                 | 164,407               |
| Interest                                                                                                                 |     | 18,937                        | 22,047             | -                  | 339            | 339           | 5,512            | (5,172)         | -94%                 | 22,047                |
| Contracted services                                                                                                      |     | 245,274                       | 357,546            | -                  | 27,987         | 69,695        | 89,387           | (19,692)        | -22%                 | 357,546               |
| Transfers and subsidies                                                                                                  |     | 70,396                        | 71,506             | -                  | 801            | 2,165         | 17,877           | (15,711)        | -88%                 | 71,506                |
| Irrecoverable debts written off                                                                                          |     | 6,031                         | 9,340              | -                  | 57             | 57            | 2,335            | (2,278)         | -98%                 | 9,340                 |
| Operational costs                                                                                                        |     | 106,040                       | 152,480            | -                  | 7,614          | 21,485        | 38,120           | (16,635)        | -44%                 | 152,480               |
| Losses on Disposal of Assets                                                                                             |     | 42,854                        | 10,250             | -                  | -              | -             | 2,562            | (2,562)         | -100%                | 10,250                |
| Other Losses                                                                                                             |     | 15,021                        | 14,553             | -                  | -              | -             | 3,638            | (3,638)         | -100%                | 14,553                |
| Total Expenditure                                                                                                        |     | 2,050,846                     | 2,572,794          | -                  | 238,756        | 550,173       | 643,256          | (93,083)        | -14%                 | 2,572,794             |
| Surplus/(Deficit)                                                                                                        |     | 66,962                        | 220                | -                  | (30,931)       | 12,470        | (45,975)         | 58,445          | -127%                | 220                   |
| Transfers and subsidies - capital (monetary allocations)                                                                 |     | 81,742                        | 803,478            | -                  | 13,443         | 25,096        | 235,560          | (210,464)       | -89%                 | 803,478               |
| Transfers and subsidies - capital (in-kind)                                                                              |     | 498                           | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Surplus/(Deficit) after capital transfers & contributions                                                                |     | 149,202                       | 803,698            | -                  | (17,488)       | 37,566        | 189,585          | -               | -                    | 803,698               |
| Income Tax                                                                                                               |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Surplus/(Deficit) after income tax                                                                                       |     | 149,202                       | 803,698            | -                  | (17,488)       | 37,566        | 189,585          | -               | -                    | 803,698               |
| Share of Surplus/Deficit attributable to Joint Venture                                                                   |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Share of Surplus/Deficit attributable to Minorities                                                                      |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Surplus/(Deficit) attributable to municipality                                                                           |     | 149,202                       | 803,698            | -                  | (17,488)       | 37,566        | 189,585          | -               | -                    | 803,698               |
| Share of Surplus/Deficit attributable to Associate                                                                       |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Intercompany/Parent subsidiary transactions                                                                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Surplus/ (Deficit) for the year                                                                                          |     | 149,202                       | 803,698            | -                  | (17,488)       | 37,566        | 189,585          | -               | -                    | 803,698               |

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

| Vote Description                                                                       | Ref | Budget Year 2023/24          |                    |                    |                |               |                  |                 |                      |          |
|----------------------------------------------------------------------------------------|-----|------------------------------|--------------------|--------------------|----------------|---------------|------------------|-----------------|----------------------|----------|
|                                                                                        |     | 2022/23<br>Actual<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD<br>Budget | YTD<br>Variance | YTD<br>Variance<br>% | Forecast |
| R thousands                                                                            | 1   |                              |                    |                    |                |               |                  |                 |                      |          |
| <b>Multi-Year expenditure appropriation</b>                                            | 2   |                              |                    |                    |                |               |                  |                 |                      |          |
| Vote 1 - Chief Operations Officer Business Unit                                        |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 2 - Corporate Services Business Unit                                              |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 3 - Finance Business Unit                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | 1,585    |
| Vote 4 - Economic Development Planning Business Unit                                   |     | 14,342                       | 1,585              | -                  | -              | -             | -                | -               | -                    | 19,623   |
| Vote 5 - Community Services and Public Amenities Business Unit                         |     | 5,314                        | 19,623             | -                  | 536            | 1,122         | 12,135           | (11,013)        | -91%                 | 500      |
| Vote 6 - Community Safety Business Unit                                                |     | -                            | 500                | -                  | -              | -             | -                | -               | -                    | 40,394   |
| Vote 7 - Civil Engineering and Human Settlement Business Unit                          |     | 48,645                       | 40,394             | -                  | 3,191          | 4,041         | 11,000           | (6,959)         | -63%                 | 82,345   |
| Vote 8 - Electrical Engineering Business Unit                                          |     | 66,584                       | 82,345             | -                  | 13,264         | 18,754        | 17,099           | 1,655           | 10%                  | -        |
| Vote 9 - Youth Development Business Unit                                               |     | 155                          | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 10 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 11 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 12 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 13 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 14 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 15 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Total Capital Multi-year expenditure</b>                                            | 4,7 | 135,041                      | 144,447            | -                  | 16,990         | 23,916        | 40,234           | (16,317)        | -41%                 | 144,447  |
| <b>Single Year expenditure appropriation</b>                                           | 2   |                              |                    |                    |                |               |                  |                 |                      |          |
| Vote 1 - Chief Operations Officer Business Unit                                        |     | 500                          | 3,356              | -                  | 19             | 35            | 697              | (662)           | -95%                 | 3,356    |
| Vote 2 - Corporate Services Business Unit                                              |     | 9,218                        | 4,700              | -                  | 586            | 631           | 750              | (119)           | -16%                 | 4,700    |
| Vote 3 - Finance Business Unit                                                         |     | 21,197                       | 100                | -                  | 52             | 52            | -                | 52              | #DIV/0!              | 100      |
| Vote 4 - Economic Development Planning Business Unit                                   |     | 172                          | 895                | -                  | -              | -             | -                | -               | -                    | 895      |
| Vote 5 - Community Services and Public Amenities Business Unit                         |     | 16,883                       | 28,064             | -                  | 345            | 2,829         | 9,696            | (6,867)         | -71%                 | 28,064   |
| Vote 6 - Community Safety Business Unit                                                |     | 4,390                        | 22,828             | -                  | 1,363          | 1,369         | 18,128           | (16,759)        | -92%                 | 22,828   |
| Vote 7 - Civil Engineering and Human Settlement Business Unit                          |     | 48,975                       | 667,446            | -                  | 15,442         | 28,177        | 230,926          | (202,748)       | -88%                 | 667,446  |
| Vote 8 - Electrical Engineering Business Unit                                          |     | 15,578                       | 78,761             | -                  | 4,720          | 4,759         | 17,900           | (13,141)        | -73%                 | 78,761   |
| Vote 9 - Youth Development Business Unit                                               |     | -                            | 300                | -                  | -              | -             | -                | -               | -                    | 300      |
| Vote 10 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 11 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 12 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 13 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 14 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Vote 15 - Null                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Total Capital single-year expenditure</b>                                           | 4   | 116,914                      | 806,451            | -                  | 22,527         | 37,853        | 278,097          | (240,244)       | -86%                 | 806,451  |
| <b>Total Capital Expenditure</b>                                                       |     | 251,955                      | 950,898            | -                  | 39,517         | 61,770        | 318,331          | (256,561)       | -81%                 | 950,898  |
| <b>Capital Expenditure - Functional Classification</b>                                 |     |                              |                    |                    |                |               |                  |                 |                      |          |
| <b>Governance and administration</b>                                                   |     | 35,742                       | 27,313             | -                  | 2,572          | 2,656         | 6,950            | (4,294)         | -62%                 | 27,313   |
| Executive and council                                                                  |     | -                            | 10,400             | -                  | -              | -             | 3,000            | (3,000)         | -100%                | 10,400   |
| Finance and administration                                                             |     | 35,742                       | 16,913             | -                  | 2,572          | 2,656         | 3,950            | (1,294)         | -33%                 | 16,913   |
| Internal audit                                                                         |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Community and public safety</b>                                                     |     | 35,526                       | 60,624             | -                  | 2,220          | 3,084         | 32,534           | (29,449)        | -91%                 | 60,624   |
| Community and social services                                                          |     | 20,495                       | 11,649             | -                  | 343            | 997           | 5,244            | (4,247)         | -81%                 | 11,649   |
| Sport and recreation                                                                   |     | 10,971                       | 23,931             | -                  | 1,650          | 1,860         | 9,946            | (8,086)         | -81%                 | 23,931   |
| Public safety                                                                          |     | 2,559                        | 20,343             | -                  | 226            | 226           | 17,343           | (17,117)        | -99%                 | 20,343   |
| Housing                                                                                |     | 1,500                        | 4,700              | -                  | 0              | 0             | -                | 0               | #DIV/0!              | 4,700    |
| Health                                                                                 |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Economic and environmental services</b>                                             |     | 96,883                       | 706,777            | -                  | 18,676         | 32,277        | 242,723          | (210,445)       | -87%                 | 706,777  |
| Planning and development                                                               |     | 271                          | 4,186              | -                  | 19             | 35            | 697              | (662)           | -95%                 | 4,186    |
| Road transport                                                                         |     | 96,612                       | 702,591            | -                  | 18,657         | 32,242        | 242,026          | (209,784)       | -87%                 | 702,591  |
| Environmental protection                                                               |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Trading services</b>                                                                |     | 83,804                       | 156,184            | -                  | 16,049         | 23,752        | 36,125           | (12,373)        | -34%                 | 156,184  |
| Energy sources                                                                         |     | 77,601                       | 149,643            | -                  | 16,049         | 21,540        | 31,799           | (10,259)        | -32%                 | 149,643  |
| Water management                                                                       |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Waste water management                                                                 |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Waste management                                                                       |     | 6,203                        | 6,541              | -                  | -              | 2,212         | 4,326            | (2,114)         | -49%                 | 6,541    |
| <b>Other</b>                                                                           |     | -                            | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| <b>Total Capital Expenditure - Functional Classification</b>                           | 3   | 251,955                      | 950,898            | -                  | 39,517         | 61,770        | 318,331          | (256,561)       | -81%                 | 950,898  |
| <b>Funded by:</b>                                                                      |     |                              |                    |                    |                |               |                  |                 |                      |          |
| National Government                                                                    |     | 57,745                       | 700,233            | -                  | 15,481         | 30,502        | 235,536          | (205,034)       | -87%                 | 700,233  |
| Provincial Government                                                                  |     | 8,134                        | 200                | -                  | -              | -             | -                | -               | -                    | 20       |
| District Municipality                                                                  |     | 4,535                        | -                  | -                  | -              | -             | -                | -               | -                    | -        |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, |     | 70,413                       | 700,433            | -                  | 15,481         | 30,502        | 235,536          | (205,034)       | -87%                 | 700,433  |
| <b>Transfers recognised - capital</b>                                                  |     | -                            | 30,000             | -                  | -              | -             | 6,000            | (6,000)         | -100%                | 30,000   |
| <b>Borrowing</b>                                                                       | 6   | 160,543                      | 220,465            | -                  | 24,037         | 31,268        | 76,795           | (45,527)        | -59%                 | 220,465  |
| <b>Internally generated funds</b>                                                      |     | 230,957                      | 950,898            | -                  | 39,517         | 61,770        | 318,331          | (256,561)       | -81%                 | 950,898  |
| <b>Total Capital Funding</b>                                                           |     |                              |                    |                    |                |               |                  |                 |                      |          |

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

| Vote Description<br>R thousand                                       | Ref | 2022/23 | Budget Year 2023/24 |                 |                |               |               |              |                | Full Year Forecast |
|----------------------------------------------------------------------|-----|---------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                      |     | Actual  | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |                    |
|                                                                      |     | Actual  | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |                    |
| <b>Capital expenditure - Municipal Vote</b>                          | 1   |         |                     |                 |                |               |               |              |                |                    |
| <b>Expenditure of multi-year capital appropriation</b>               |     |         |                     |                 |                |               |               |              |                |                    |
| <b>Vote 1 - Chief Operations Officer Business Unit</b>               |     |         |                     |                 |                |               |               |              |                |                    |
| 1.1 - Municipal Managers Office                                      |     |         |                     |                 |                |               |               |              |                |                    |
| 1.2 - Internal Audit                                                 |     |         |                     |                 |                |               |               |              |                |                    |
| 1.3 - Corporate Communications                                       |     |         |                     |                 |                |               |               |              |                |                    |
| 1.4 - IDP                                                            |     |         |                     |                 |                |               |               |              |                |                    |
| 1.5 - PMS                                                            |     |         |                     |                 |                |               |               |              |                |                    |
| 1.6 - Public Participation                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 1.7 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 1.8 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 1.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 1.10 - Null                                                          |     |         |                     |                 |                |               |               |              |                |                    |
| <b>Vote 2 - Corporate Services Business Unit</b>                     |     |         |                     |                 |                |               |               |              |                |                    |
| 2.1 - Council General Expenses                                       |     |         |                     |                 |                |               |               |              |                |                    |
| 2.2 - Human Resources - Admin                                        |     |         |                     |                 |                |               |               |              |                |                    |
| 2.3 - Administration: General                                        |     |         |                     |                 |                |               |               |              |                |                    |
| 2.4 - Information Technology                                         |     |         |                     |                 |                |               |               |              |                |                    |
| 2.5 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 2.6 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 2.7 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 2.8 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 2.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 2.10 - Null                                                          |     |         |                     |                 |                |               |               |              |                |                    |
| <b>Vote 3 - Finance Business Unit</b>                                |     |         |                     |                 |                |               |               |              |                |                    |
| 3.1 - Assessment Rates                                               |     |         |                     |                 |                |               |               |              |                |                    |
| 3.2 - Budget and Treasury Office                                     |     |         |                     |                 |                |               |               |              |                |                    |
| 3.3 - Supply Chain Management                                        |     |         |                     |                 |                |               |               |              |                |                    |
| 3.4 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 3.5 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 3.6 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 3.7 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 3.8 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 3.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                | 1,585              |
| 3.10 - Null                                                          |     |         |                     |                 |                |               |               |              |                | 950                |
| <b>Vote 4 - Economic Development Planning Business Unit</b>          |     | 14,342  | 1,585               |                 |                |               |               |              |                | 635                |
| 4.1 - Museum                                                         |     | 14,312  | 950                 |                 |                |               |               |              |                |                    |
| 4.2 - Economic Develop. & Planning                                   |     | 30      | 635                 |                 |                |               |               |              |                |                    |
| 4.3 - Environment & Management                                       |     |         |                     |                 |                |               |               |              |                |                    |
| 4.4 - Development Control                                            |     |         |                     |                 |                |               |               |              |                |                    |
| 4.5 - Town Planning                                                  |     |         |                     |                 |                |               |               |              |                |                    |
| 4.6 - Building Control                                               |     |         |                     |                 |                |               |               |              |                |                    |
| 4.7 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 4.8 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 4.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 4.10 - Null                                                          |     |         |                     |                 |                |               |               |              |                | 19,623             |
| <b>Vote 5 - Community Services and Public Amenities Business</b>     |     | 5,314   | 19,623              |                 | 536            | 1,122         | 12,135        | (11,013)     | -91%           |                    |
| 5.1 - Beach Amenities                                                |     |         |                     |                 |                |               |               |              |                |                    |
| 5.2 - Library                                                        |     | 526     | 4,559               |                 |                |               | 4,559         | (4,559)      | -100%          | 4,559              |
| 5.3 - Cemetery                                                       |     |         |                     |                 |                |               |               |              |                |                    |
| 5.4 - Admin General                                                  |     |         |                     |                 |                |               |               |              |                |                    |
| 5.5 - Parks and Gardens                                              |     | 2,812   | 13,864              |                 | 519            | 722           | 7,576         | (6,853)      | -90%           | 13,864             |
| 5.6 - Sport and Recreation                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 5.7 - Dolphin Park                                                   |     |         |                     |                 | 17             | 399           |               | 399          | #DIV/0!        | 1,200              |
| 5.8 - Community Halls                                                |     | 1,976   | 1,200               |                 |                |               |               |              |                |                    |
| 5.9 - Street Sweeping                                                |     |         |                     |                 |                |               |               |              |                | 500                |
| 5.10 - Refuse Removal                                                |     |         | 500                 |                 |                |               |               |              |                |                    |
| <b>Vote 6 - Community Safety Business Unit</b>                       |     |         |                     |                 |                |               |               |              |                |                    |
| 6.1 - Law Enforcement Administration                                 |     |         |                     |                 |                |               |               |              |                |                    |
| 6.2 - Security Services                                              |     |         |                     |                 |                |               |               |              |                |                    |
| 6.3 - Law Enforcement                                                |     |         |                     |                 |                |               |               |              |                |                    |
| 6.4 - Fire and Emergency                                             |     |         |                     |                 |                |               |               |              |                | 500                |
| 6.5 - Disaster Management                                            |     |         | 500                 |                 |                |               |               |              |                |                    |
| 6.6 - Marine Safety                                                  |     |         |                     |                 |                |               |               |              |                |                    |
| 6.7 - Vehicle Testing                                                |     |         |                     |                 |                |               |               |              |                |                    |
| 6.8 - Vehicle Licensing                                              |     |         |                     |                 |                |               |               |              |                |                    |
| 6.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 6.10 - Null                                                          |     |         |                     |                 | 3,191          | 4,041         | 11,000        | (6,959)      | -63%           | 40,394             |
| <b>Vote 7 - Civil Engineering and Human Settlement Business Unit</b> |     | 48,645  | 40,394              |                 |                |               |               |              |                | 1,000              |
| 7.1 - Human Settlements                                              |     | 1,376   | 1,000               |                 |                |               |               |              |                |                    |
| 7.2 - Civil Admin                                                    |     |         |                     |                 |                |               |               |              |                |                    |
| 7.3 - Civil Buildings                                                |     |         |                     |                 |                |               |               |              |                |                    |
| 7.4 - Road and Stormwater                                            |     | 47,269  | 39,394              |                 | 3,191          | 4,041         | 11,000        | (6,959)      | -63%           | 39,394             |
| 7.5 - Staff Housing                                                  |     |         |                     |                 |                |               |               |              |                |                    |
| 7.6 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 7.7 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 7.8 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 7.9 - Null                                                           |     |         |                     |                 |                |               |               |              |                |                    |
| 7.10 - Null                                                          |     |         |                     |                 |                |               |               |              |                | 82,345             |
| <b>Vote 8 - Electrical Engineering Business Unit</b>                 |     | 66,584  | 82,345              |                 |                | 13,264        | 18,754        | 17,099       | 1,655          | 10%                |

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

| Vote Description                         | Ref | 2022/23              | Budget Year 2023/24 |                    |                |               |               |              |                   |                       |
|------------------------------------------|-----|----------------------|---------------------|--------------------|----------------|---------------|---------------|--------------|-------------------|-----------------------|
|                                          |     | Approved<br>Outcomes | Original<br>Budget  | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year<br>Forecast |
| R thousand                               |     |                      |                     |                    |                |               |               |              |                   |                       |
| 8.1 - Street Lights                      |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.2 - Vehicle and Plant-Electricity      |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.3 - Mechanical Workshop                |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.4 - Electricity: Administration        |     | 22,396               | 71,039              | -                  | 13,125         | 18,615        | 14,099        | 4,516        | 32%               | 71,039                |
| 8.5 - Electricity: Urban South           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.6 - Electricity: Rural North           |     | 3,963                | 7,000               | -                  | 139            | 139           | 3,000         | (2,861)      | -95%              | 7,000                 |
| 8.7 - Electricity: SAPPI                 |     | 38,827               | 4,307               | -                  | -              | -             | -             | -            | -                 | 4,307                 |
| 8.8 - Electricity: Urban North           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.9 - Electricity: Rural South           |     | 1,397                | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 8.10 - Electricity Salaries Dist.Acc.    |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 9 - Youth Development Business Unit |     | 155                  | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.1 - Youth Development                  |     | 155                  | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.2 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.3 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.4 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.5 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.6 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.7 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.8 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.9 - Null                               |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 9.10 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 10 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.4 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.5 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.6 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.7 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.8 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.9 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 10.10 - Null                             |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 11 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.4 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.5 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.6 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.7 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.8 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.9 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 11.10 - Null                             |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 12 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.4 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.5 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.6 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.7 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.8 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.9 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 12.10 - Null                             |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 13 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.4 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.5 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.6 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.7 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.8 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.9 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 13.10 - Null                             |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 14 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.4 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.5 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.6 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.7 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.8 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.9 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.10 - Null                             |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 15 - Null                           |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.1 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.2 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.3 - Null                              |     | -                    | -                   | -                  | -              | -             | -             | -            | -                 | -                     |

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

| Vote Description                                              | Ref | Budget Year 2023/24 |                 |                 |                |               |               |              |                |
|---------------------------------------------------------------|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|
|                                                               |     | 2022/23             | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousand                                                    |     | Actual              | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| 15.4 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.5 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.6 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.7 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.8 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.9 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 15.10 - Null                                                  |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Total multi-year capital expenditure                          |     | 135,041             | 144,447         | -               | 16,990         | 23,916        | 40,234        | (16,317)     | -41%           |
| Capital expenditure - Municipal Vote                          |     |                     |                 |                 |                |               |               |              |                |
| Expenditure of single-year capital appropriation              | 1   |                     |                 |                 |                |               |               |              |                |
| Vote 1 - Chief Operations Officer Business Unit               |     | 500                 | 3,356           | -               | 19             | 35            | 697           | (662)        | -95%           |
| 1.1 - Municipal Managers Office                               |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.2 - Internal Audit                                          |     | 431                 | -               | -               | -              | -             | -             | -            | -              |
| 1.3 - Corporate Communications                                |     | -                   | 3,109           | -               | 19             | 35            | 450           | (415)        | -92%           |
| 1.4 - IDP                                                     |     | 69                  | 247             | -               | -              | -             | 247           | (247)        | -100%          |
| 1.5 - PMS                                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.6 - Public Participation                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.7 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.8 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.9 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 1.10 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 2 - Corporate Services Business Unit                     |     | 9,218               | 4,700           | -               | 586            | 631           | 750           | (119)        | -16%           |
| 2.1 - Council General Expenses                                |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.2 - Human Resources - Admin                                 |     | -                   | 500             | -               | -              | -             | -             | -            | -              |
| 2.3 - Administration: General                                 |     | 5,278               | 1,200           | -               | 48             | 94            | 750           | (656)        | -87%           |
| 2.4 - Information Technology                                  |     | 3,941               | 3,000           | -               | 537            | 537           | -             | 537          | #DIV/0!        |
| 2.5 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.6 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.7 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.8 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.9 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 2.10 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 3 - Finance Business Unit                                |     | 21,197              | 100             | -               | 52             | 52            | -             | 52           | #DIV/0!        |
| 3.1 - Assessment Rates                                        |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.2 - Budget and Treasury Office                              |     | 21,197              | 100             | -               | 52             | 52            | -             | 52           | #DIV/0!        |
| 3.3 - Supply Chain Management                                 |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.4 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.5 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.6 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.7 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.8 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.9 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 3.10 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 4 - Economic Development Planning Business Unit          |     | 172                 | 895             | -               | -              | -             | -             | -            | -              |
| 4.1 - Museum                                                  |     | -                   | 700             | -               | -              | -             | -             | -            | -              |
| 4.2 - Economic Develop. & Planning                            |     | 172                 | 65              | -               | -              | -             | -             | -            | -              |
| 4.3 - Environment & Management                                |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.4 - Development Control                                     |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.5 - Town Planning                                           |     | -                   | 130             | -               | -              | -             | -             | -            | -              |
| 4.6 - Building Control                                        |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.7 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.8 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.9 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 4.10 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 5 - Community Services and Public Amenities Business     |     | 16,883              | 28,064          | -               | 345            | 2,829         | 9,696         | (6,867)      | -71%           |
| 5.1 - Beach Amenities                                         |     | -                   | 50              | -               | 19             | 19            | -             | 19           | #DIV/0!        |
| 5.2 - Library                                                 |     | 611                 | 1,020           | -               | 326            | 518           | -             | 518          | #DIV/0!        |
| 5.3 - Cemetery                                                |     | 999                 | 1,430           | -               | -              | -             | 3,000         | (3,000)      | -100%          |
| 5.4 - Admin General                                           |     | -                   | 10,400          | -               | -              | -             | 136           | (136)        | -100%          |
| 5.5 - Parks and Gardens                                       |     | 219                 | 2,036           | -               | -              | -             | 2,234         | (2,234)      | -100%          |
| 5.6 - Sport and Recreation                                    |     | 7,061               | 5,781           | -               | -              | -             | -             | -            | -              |
| 5.7 - Dolphin Park                                            |     | -                   | -               | -               | -              | 80            | -             | 80           | #DIV/0!        |
| 5.8 - Community Halls                                         |     | 1,789               | 805             | -               | -              | -             | -             | -            | -              |
| 5.9 - Street Sweeping                                         |     | -                   | -               | -               | -              | 2,212         | 4,326         | (2,114)      | -49%           |
| 5.10 - Refuse Removal                                         |     | 6,203               | 6,541           | -               | 1,363          | 1,369         | 18,128        | (16,759)     | -92%           |
| Vote 6 - Community Safety Business Unit                       |     | 4,390               | 22,828          | -               | 8              | 8             | -             | 8            | #DIV/0!        |
| 6.1 - Law Enforcement Administration                          |     | -                   | 60              | -               | -              | -             | -             | -            | -              |
| 6.2 - Security Services                                       |     | 954                 | 1,090           | -               | -              | -             | -             | -            | -              |
| 6.3 - Law Enforcement                                         |     | 1,606               | 19,193          | -               | 218            | 218           | 17,343        | (17,125)     | -99%           |
| 6.4 - Fire and Emergency                                      |     | 126                 | 685             | -               | -              | -             | 685           | (685)        | -100%          |
| 6.5 - Disaster Management                                     |     | 880                 | 1,700           | -               | 1,113          | 1,119         | -             | 1,119        | #DIV/0!        |
| 6.6 - Marine Safety                                           |     | 825                 | 100             | -               | 24             | 24            | 100           | (76)         | -76%           |
| 6.7 - Vehicle Testing                                         |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 6.8 - Vehicle Licensing                                       |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 6.9 - Null                                                    |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| 6.10 - Null                                                   |     | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 7 - Civil Engineering and Human Settlement Business Unit |     | 48,975              | 667,446         | -               | 15,442         | 28,177        | 230,926       | (202,748)    | -88%           |
| 7.1 - Human Settlements                                       |     | 124                 | 3,700           | -               | 0              | 0             | -             | 0            | #DIV/0!        |
| 7.2 - Civil Admin                                             |     | -                   | -               | -               | -              | -             | -             | -            | -              |

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

| Vote Description                              | Ref | 2022/23 | Budget Year 2023/24 |                 |                |               |               |              |                |
|-----------------------------------------------|-----|---------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|
|                                               |     | Actuals | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousand                                    |     |         |                     |                 |                |               |               |              |                |
| 7.3 - Civil Buildings                         |     | 334     | 650                 | -               | -              | -             | -             | -            | 650            |
| 7.4 - Road and Stormwater                     |     | 48,517  | 663,096             | -               | 15,442         | 28,177        | 230,926       | (202,748)    | -88%           |
| 7.5 - Staff Housing                           |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 7.6 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 7.7 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 7.8 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 7.9 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 7.10 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 8 - Electrical Engineering Business Unit |     | 15,578  | 78,761              | -               | 4,720          | 4,759         | 17,900        | (13,141)     | -73%           |
| 8.1 - Street Lights                           |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.2 - Vehicle and Plant-Electricity           |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.3 - Mechanical Workshop                     |     | 4,562   | 11,463              | -               | 1,934          | 1,973         | 3,200         | (1,227)      | -38%           |
| 8.4 - Electricity: Administration             |     | 11,016  | 67,298              | -               | 2,786          | 2,786         | 14,700        | (11,914)     | -81%           |
| 8.5 - Electricity: Urban South                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.6 - Electricity: Rural North                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.7 - Electricity: SAPPI                      |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.8 - Electricity: Urban North                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.9 - Electricity: Rural South                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 8.10 - Electricity Salaries Dist.Acc.         |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 9 - Youth Development Business Unit      |     | -       | 300                 | -               | -              | -             | -             | -            | 300            |
| 9.1 - Youth Development                       |     | -       | 300                 | -               | -              | -             | -             | -            | 300            |
| 9.2 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.3 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.4 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.5 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.6 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.7 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.8 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.9 - Null                                    |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 9.10 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 10 - Null                                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.1 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.2 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.3 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.4 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.5 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.6 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.7 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.8 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.9 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 10.10 - Null                                  |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 11 - Null                                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.1 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.2 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.3 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.4 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.5 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.6 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.7 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.8 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.9 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 11.10 - Null                                  |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 12 - Null                                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.1 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.2 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.3 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.4 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.5 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.6 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.7 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.8 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.9 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 12.10 - Null                                  |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 13 - Null                                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.1 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.2 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.3 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.4 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.5 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.6 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.7 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.8 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.9 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 13.10 - Null                                  |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| Vote 14 - Null                                |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 14.1 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 14.2 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 14.3 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 14.4 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |
| 14.5 - Null                                   |     | -       | -                   | -               | -              | -             | -             | -            | -              |

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

| Vote Description<br>R thousand        | Ref | 2022/23             | Budget Year 2023/24 |                    |                |               |               |              |                   |                       |
|---------------------------------------|-----|---------------------|---------------------|--------------------|----------------|---------------|---------------|--------------|-------------------|-----------------------|
|                                       |     | Actuals<br>Outcomes | Original<br>Budget  | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year<br>Estimate |
| 14.6 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.7 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.8 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.9 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 14.10 - Null                          |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Vote 15 - Null                        |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.1 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.2 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.3 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.4 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.5 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.6 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.7 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.8 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.9 - Null                           |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| 15.10 - Null                          |     | -                   | -                   | -                  | -              | -             | -             | -            | -                 | -                     |
| Total single-year capital expenditure |     | 116,914             | 806,451             | -                  | 22,527         | 37,853        | 278,097       | (240,244)    | -86%              | 806,451               |
| Total Capital Expenditure             |     | 251,955             | 950,898             | -                  | 39,517         | 61,770        | 318,331       | (256,561)    | -81%              | 950,898               |

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

| Description                                             | Ref | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|---------------------------------------------------------|-----|------------------|---------------------|-----------------|------------------|--------------------|
|                                                         |     | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| R thousands                                             | 1   |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                           |     |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |     |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |     | 933,791          | 1,228,012           | —               | 1,646,620        | 1,228,012          |
| Trade and other receivables from exchange transactions  |     | 131,435          | 250,275             | —               | 55,835           | 250,275            |
| Receivables from non-exchange transactions              |     | 197,721          | 207,193             | —               | 253,125          | 207,193            |
| Current portion of non-current receivables              |     | 286              | 21                  | —               | 261              | 21                 |
| Inventory                                               |     | 10,226           | 41,401              | —               | 8,801            | 41,401             |
| VAT                                                     |     | 29,953           | 202,335             | —               | 86,728           | 202,335            |
| Other current assets                                    |     | 4,353            | 1,284               | —               | 3,196            | 1,284              |
| <b>Total current assets</b>                             |     | <b>1,307,765</b> | <b>1,930,521</b>    | <b>—</b>        | <b>2,054,568</b> | <b>1,930,521</b>   |
| <b>Non current assets</b>                               |     |                  |                     |                 |                  |                    |
| Investments                                             |     | —                | —                   | —               | —                | —                  |
| Investment property                                     |     | 192,670          | 197,735             | —               | 187,816          | 197,735            |
| Property, plant and equipment                           |     | 2,351,398        | 3,548,121           | —               | 3,049,891        | 3,548,121          |
| Biological assets                                       |     | —                | —                   | —               | —                | —                  |
| Living and non-living resources                         |     | —                | —                   | —               | —                | —                  |
| Heritage assets                                         |     | 105              | 855                 | —               | 105              | 855                |
| Intangible assets                                       |     | 1,034            | 37,947              | —               | 855              | 37,947             |
| Trade and other receivables from exchange transactions  |     | —                | —                   | —               | —                | —                  |
| Non-current receivables from non-exchange transactions  |     | —                | 348                 | —               | —                | 348                |
| Other non-current assets                                |     | —                | —                   | —               | —                | —                  |
| <b>Total non current assets</b>                         |     | <b>2,545,208</b> | <b>3,785,006</b>    | <b>—</b>        | <b>3,238,667</b> | <b>3,785,006</b>   |
| <b>TOTAL ASSETS</b>                                     |     | <b>3,852,973</b> | <b>5,715,528</b>    | <b>—</b>        | <b>5,293,235</b> | <b>5,715,528</b>   |
| <b>LIABILITIES</b>                                      |     |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |     |                  |                     |                 |                  |                    |
| Bank overdraft                                          |     | —                | —                   | —               | —                | —                  |
| Financial liabilities                                   |     | 11,690           | 23,966              | —               | 11,637           | 23,966             |
| Consumer deposits                                       |     | 40,051           | 41,703              | —               | 43,192           | 41,703             |
| Trade and other payables from exchange transactions     |     | 311,586          | 940,206             | —               | 120,366          | 940,206            |
| Trade and other payables from non-exchange transactions |     | 65,493           | 47,505              | —               | 1,013,292        | 47,505             |
| Provision                                               |     | 53,614           | 27,831              | —               | 59,730           | 27,831             |
| VAT                                                     |     | 22,373           | 215,679             | —               | 58,855           | 215,679            |
| Other current liabilities                               |     | 16,877           | 28,349              | —               | 13,810           | 28,349             |
| <b>Total current liabilities</b>                        |     | <b>521,685</b>   | <b>1,325,238</b>    | <b>—</b>        | <b>1,320,882</b> | <b>1,325,238</b>   |
| <b>Non current liabilities</b>                          |     |                  |                     |                 |                  |                    |
| Financial liabilities                                   |     | 177,052          | 181,884             | —               | 163,417          | 181,884            |
| Provision                                               |     | 32,176           | 39,882              | —               | 23,042           | 39,882             |
| Long term portion of trade payables                     |     | —                | —                   | —               | —                | —                  |
| Other non-current liabilities                           |     | 94,116           | 94,116              | —               | 94,116           | 94,116             |
| <b>Total non current liabilities</b>                    |     | <b>303,344</b>   | <b>315,882</b>      | <b>—</b>        | <b>280,575</b>   | <b>315,882</b>     |
| <b>TOTAL LIABILITIES</b>                                |     | <b>825,029</b>   | <b>1,641,120</b>    | <b>—</b>        | <b>1,601,456</b> | <b>1,641,120</b>   |
| <b>NET ASSETS</b>                                       | 2   | <b>3,027,944</b> | <b>4,074,408</b>    | <b>—</b>        | <b>3,691,778</b> | <b>4,074,408</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |     | 3,008,206        | 3,826,901           | —               | 3,664,737        | 3,826,901          |
| Reserves and funds                                      |     | 27,041           | 247,507             | —               | 27,041           | 247,507            |
| Other                                                   |     | —                | —                   | —               | —                | —                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>3,035,248</b> | <b>4,074,408</b>    | <b>—</b>        | <b>3,691,778</b> | <b>4,074,408</b>   |

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

| Description                                      | Ref | 2022/23          | Budget Year 2023/24 |                 |                 |                 |                  |                  |                |                    |
|--------------------------------------------------|-----|------------------|---------------------|-----------------|-----------------|-----------------|------------------|------------------|----------------|--------------------|
|                                                  |     | Audited Outcome  | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual   | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                      | 1   |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Property rates                                   |     | 565,469          | 648,295             | —               | 48,467          | 121,194         | 648,295          | (527,101)        | -81%           | 648,295            |
| Service charges                                  |     | 1,223,503        | 1,442,130           | —               | 125,255         | 346,091         | 1,307,378        | (961,287)        | -74%           | 1,442,130          |
| Other revenue                                    |     | 126,894          | 287,986             | —               | 25,286          | 86,340          | 225,561          | (139,221)        | -62%           | 287,986            |
| Transfers and Subsidies - Operational            |     | 207,697          | 337,755             | —               | 532             | 113,719         | 100,743          | 12,977           | 13%            | 337,755            |
| Transfers and Subsidies - Capital                |     | 67,902           | 803,478             | —               | 22,000          | 33,836          | 803,478          | (769,642)        | -96%           | 803,478            |
| Interest                                         |     | 28,608           | 79,539              | —               | 20,212          | 33,418          | 19,885           | 13,533           | 68%            | 79,539             |
| Dividends                                        |     | —                | —                   | —               | —               | —               | —                | —                |                | —                  |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Suppliers and employees                          |     | (1,201,417)      | (2,358,698)         | —               | (10,343)        | (24,837)        | (2,355,394)      | 2,330,557        | -99%           | (2,358,698)        |
| Interest                                         |     | (8,942)          | (22,047)            | —               | (339)           | (339)           | (22,047)         | 21,707           | -98%           | (22,047)           |
| Transfers and Subsidies                          |     | (4)              | (14,256)            | —               | —               | —               | (14,256)         | 14,256           | -100%          | (14,256)           |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>1,009,709</b> | <b>1,204,182</b>    | <b>—</b>        | <b>231,070</b>  | <b>709,421</b>  | <b>713,642</b>   | <b>4,221</b>     | <b>1%</b>      | <b>1,204,182</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Proceeds on disposal of PPE                      |     | —                | —                   | —               | —               | —               | —                | —                |                | —                  |
| Decrease (increase) in non-current receivables   |     | —                | —                   | —               | —               | —               | —                | —                |                | —                  |
| Decrease (increase) in non-current investments   |     | —                | —                   | —               | —               | —               | —                | —                |                | —                  |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Capital assets                                   |     | 236,404          | (860,775)           | —               | (42,918)        | (80,527)        | (860,775)        | 780,248          | -91%           | (860,775)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>236,404</b>   | <b>(860,775)</b>    | <b>—</b>        | <b>(42,918)</b> | <b>(80,527)</b> | <b>(860,775)</b> | <b>(780,248)</b> | <b>91%</b>     | <b>(860,775)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| <b>Receipts</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Short term loans                                 |     | —                | —                   | —               | —               | —               | —                | —                |                | —                  |
| Borrowing long term/refinancing                  |     | —                | 30,000              | —               | —               | —               | 30,000           | (30,000)         | -100%          | 30,000             |
| Increase (decrease) in consumer deposits         |     | —                | 314                 | —               | (0)             | 16              | 314              | (297)            | -95%           | 314                |
| <b>Payments</b>                                  |     |                  |                     |                 |                 |                 |                  |                  |                |                    |
| Repayment of borrowing                           |     | (872)            | —                   | —               | —               | —               | —                | —                |                | —                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(872)</b>     | <b>30,314</b>       | <b>—</b>        | <b>(0)</b>      | <b>16</b>       | <b>30,314</b>    | <b>30,297</b>    | <b>100%</b>    | <b>30,314</b>      |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>1,245,240</b> | <b>373,721</b>      | <b>—</b>        | <b>188,152</b>  | <b>628,911</b>  | <b>(116,819)</b> |                  |                | <b>373,721</b>     |
| Cash/cash equivalents at beginning:              |     | 548,834          | 821,167             | —               | —               | 1,868,359       | 821,167          |                  |                | 1,868,359          |
| Cash/cash equivalents at month/year end:         |     | 1,794,075        | 1,194,888           | —               | —               | 2,497,270       | 704,348          |                  |                | 2,242,080          |

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

| Ref | Description                            | Variance  | Reasons for material deviations                                                                                                                                                                                    | Remedial or corrective steps/remarks                                                                                                                                                                     |
|-----|----------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | <b>R thousands</b>                     |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
| 1   | <u>Revenue</u>                         |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Service charges - electricity revenue  | 190,827   | The billing for September 2023 will go through on the 7th of October 2023 hence the variance.                                                                                                                      | At the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. |
|     | Interest Earned - external investments | 6,570     | The variance is a result of the timing of the Investment journals captured on the system. The bank statements are received on the 1st of each month, and interest is then captured onto the financial system.      |                                                                                                                                                                                                          |
|     | Transfers and subsidies                | 39,935    | 1st tranche of Equitable Share received. The variance is due to the timing of grant receipts.                                                                                                                      |                                                                                                                                                                                                          |
| 2   | <u>Expenditure By Type</u>             |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Employee related costs                 | 60,688    | The variance is attributable to timing of service related benefit payments and vacant posts anticipated to be filled.                                                                                              | Vacancies to be filled during the current financial year.                                                                                                                                                |
|     | Debt impairment                        | 1,750     | Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.                                                                                                           |                                                                                                                                                                                                          |
|     | Depreciation & asset impairment        | 22,452    | Included in this is the 10m for asset impairment which is calculated at year end.                                                                                                                                  | Variance attributable to timing of payment of ESKOM invoice which is normally paid the following month after the service is received.                                                                    |
|     | Bulk purchases                         | 137,843   | Timing of the payments to eskom.                                                                                                                                                                                   |                                                                                                                                                                                                          |
|     | Contracted services                    | 47,621    | Timing of payments.                                                                                                                                                                                                |                                                                                                                                                                                                          |
| 3   | <u>Capital Expenditure</u>             |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Finance and Administration             | 3,865     | R 537k spent on printers, R1,933mil on municipal fleet and R100k office furniture as at the end of September 2023                                                                                                  |                                                                                                                                                                                                          |
|     | Community and Social Services          | 4,590     | R17k spent on community halls fencing, R243k on library & equipment Community hall and R82k library furniture.                                                                                                     |                                                                                                                                                                                                          |
|     | Energy Sources                         | 26,309    | R16m spent on various projects, the variance will decrease as the year progresses.                                                                                                                                 |                                                                                                                                                                                                          |
|     | Housing                                |           | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
|     | Planning and Development               | 681       | R 19k spent on electronic equipment.                                                                                                                                                                               |                                                                                                                                                                                                          |
|     | Public Safety                          | (17)      | Spent R124k on Furniture, R52k on aircons and R49k on emergency equipment                                                                                                                                          |                                                                                                                                                                                                          |
|     | Road Transport                         | 228,441   | R 18,6m spent in different projects, and R 6,3m committed for the month of September 2023.                                                                                                                         |                                                                                                                                                                                                          |
|     | Sport and Recreation                   | 9,736     | R1m spent on the acquisition of the Jet skis and R520k on upgrades to beach facilities as at the end of September 2023                                                                                             |                                                                                                                                                                                                          |
|     | Waste Management                       | 2,114     | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
|     | Executive & Council                    | 3,000     | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
| 4   | <u>Financial Position</u>              |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Total Assets                           | 5,296,996 | The Municipal PPE is R 3,019,498 and Cash & cash equivalents of R 1,747,760.                                                                                                                                       |                                                                                                                                                                                                          |
|     | Total current liabilities              | 1,305,790 | The Municipality reflects R 1,121,205 for Trade & Other Payables.                                                                                                                                                  |                                                                                                                                                                                                          |
|     | Total non current liabilities          | 281,616   | Borrowings of R 164,458 reflected.                                                                                                                                                                                 |                                                                                                                                                                                                          |
|     | Total Equity                           | 3,709,267 | R 27m reserves and R 3b Accumulated surplus                                                                                                                                                                        |                                                                                                                                                                                                          |
| 5   | <u>Cash Flow</u>                       |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Cash flow from Operating Activities    | 526,644   | The municipality needs to review the manner in which payments are processed onto the financial system. Not all payments are being reflected at present distorting the closing balance on the cash&cash equivalents |                                                                                                                                                                                                          |
|     | Cash flow from Investing Activities    | 37,609    | No Capital Asset payments reflect for the month of September 2023                                                                                                                                                  |                                                                                                                                                                                                          |
| 6   | <u>Measurable performance</u>          |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
| 7   | <u>Municipal Entities</u>              |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - <sup>69</sup>Performance indicators - M03 - September

| KZN292 Kwabukuza - Supporting Table S02 Monthly Budget Statement - performance indicators - m03 - September |                                                                                                |     | Budget Year 2023/24 |          |          |               |                    |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|---------------------|----------|----------|---------------|--------------------|
| Description of financial indicator                                                                          | Basis of calculation                                                                           | Ref | 2022/23             | Original | Adjusted | YearTD actual | Full year Forecast |
|                                                                                                             |                                                                                                |     | Adjusted Outcome    | Budget   | Budget   |               |                    |
| <u>Borrowing Management</u>                                                                                 |                                                                                                |     |                     |          |          |               |                    |
| Capital Charges to Operating Expenditure                                                                    | Interest & principal paid/Operating Expenditure                                                |     | 0.9%                | 7.2%     | 0.0%     | 0.1%          | 2.2%               |
| Borrowed funding of 'own' capital expenditure                                                               | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%                | 3.2%     | 0.0%     | 0.0%          | 48.6%              |
| <u>Safety of Capital</u>                                                                                    |                                                                                                |     |                     |          |          |               |                    |
| Debt to Equity                                                                                              | Loans, Accounts Payable, Overdraft & Tax Provision/                                            |     | 21.7%               | 31.6%    | 0.0%     | 38.0%         | 31.6%              |
| Gearing                                                                                                     | Long Term Borrowing/ Funds & Reserves                                                          |     | 0.0%                | 0.0%     | 0.0%     | 0.0%          | 0.0%               |
| <u>Liquidity</u>                                                                                            |                                                                                                |     |                     |          |          |               |                    |
| Current Ratio                                                                                               | Current assets/current liabilities                                                             | 1   | 250.7%              | 145.7%   | 0.0%     | 155.5%        | 145.7%             |
| Liquidity Ratio                                                                                             | Monetary Assets/Current Liabilities                                                            |     | 179.0%              | 92.7%    | 0.0%     | 124.7%        | 92.7%              |
| <u>Revenue Management</u>                                                                                   |                                                                                                |     |                     |          |          |               |                    |
| Annual Debtors Collection Rate                                                                              | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    |     |                     |          |          |               |                    |
| Outstanding Debtors to Revenue                                                                              | Total Outstanding Debtors to Annual Revenue                                                    |     | 15.8%               | 0.0%     | 0.0%     | 0.0%          | 0.0%               |
| Longstanding Debtors Recovered                                                                              | Debtors > 12 Mths Recovered/Total Debtors >                                                    |     | 0.0%                | 0.0%     | 0.0%     | 0.0%          | 0.0%               |
| <u>Creditors Management</u>                                                                                 |                                                                                                |     |                     |          |          |               |                    |
| Creditors System Efficiency                                                                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     |                     |          |          |               |                    |
| <u>Funding of Provisions</u>                                                                                |                                                                                                |     |                     |          |          |               |                    |
| Percentage Of Provisions Not Funded                                                                         | Unfunded Provisions/Total Provisions                                                           |     |                     |          |          |               |                    |
| <u>Other Indicators</u>                                                                                     |                                                                                                |     |                     |          |          |               |                    |
| Electricity Distribution Losses                                                                             | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   |                     |          |          |               |                    |
| Water Distribution Losses                                                                                   | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   |                     |          |          |               |                    |
| Employee costs                                                                                              | Employee costs/Total Revenue - capital revenue                                                 |     | 21.8%               | 22.8%    | 0.0%     | 23.0%         | 22.8%              |
| Repairs & Maintenance                                                                                       | R&M/Total Revenue - capital revenue                                                            |     | 2.7%                | 3.3%     | 0.0%     | 2.8%          | 3.3%               |
| Interest & Depreciation                                                                                     | I&D/Total Revenue - capital revenue                                                            |     | 5.4%                | 7.2%     | 0.0%     | 0.1%          | 2.2%               |
| <u>IDP regulation financial viability indicators</u>                                                        |                                                                                                |     |                     |          |          |               |                    |
| i. Debt coverage                                                                                            | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     |                     |          |          |               |                    |
| ii. O/S Service Debtors to Revenue                                                                          | Total outstanding service debtors/annual revenue                                               |     |                     |          |          |               |                    |
| iii. Cost coverage                                                                                          | (Available cash + Investments)/monthly fixed operational                                       |     |                     |          |          |               |                    |

**References**

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

|                                                               |           |           |           |           |
|---------------------------------------------------------------|-----------|-----------|-----------|-----------|
| <b>Calculations</b>                                           |           |           |           |           |
| Financial liabilities                                         | 177,052   | 181,884   | 163,417   |           |
| Total Assets                                                  | 3,852,973 | 5,715,528 | 5,293,235 | 5,715,528 |
| Employee related costs                                        | 460,814   | 585,513   | 129,284   | 585,513   |
| Repairs & Maintenance                                         | 56,982    | 85,319    | 15,773    | 85,319    |
| Interest (finance charges)                                    | 18,937    | 22,047    | 339       | 22,047    |
| Principal paid                                                |           | 872       |           |           |
| Depreciation                                                  | 94,418    | 164,407   |           | 35,392    |
| Operating expenditure                                         | 2,050,846 | 2,572,794 | 550,173   | 2,572,794 |
| Total Capital Expenditure                                     | 251,955   | 950,898   | 39,517    | 61,770    |
| Borrowed funding for capital                                  |           | 30,000    |           | 30,000    |
| Debt                                                          | 659,938   | 1,287,677 | 1,402,828 | 1,287,677 |
| Equity                                                        | 3,035,248 | 4,074,408 | 3,691,778 | 4,074,408 |
| Reserves and funds                                            |           |           |           |           |
| Borrowing                                                     | 177,052   | 181,884   | 163,417   | 181,884   |
| Current assets                                                | 1,307,765 | 1,930,521 | 2,054,568 | 1,930,521 |
| Current liabilities                                           | 521,685   | 1,325,238 | 1,320,882 | 1,325,238 |
| Monetary assets                                               | 933,791   | 1,228,012 | 1,646,620 | 1,228,012 |
| Total Revenue (excluding capital transfers and contributions) | 2,117,808 | 2,573,014 | 562,643   | 2,573,014 |
| Transfers and subsidies - Operational                         | 219,049   |           |           |           |
| Transfers and subsidies - capital (monetary allocations)      | 81,742    | 803,478   | 25,096    | 803,478   |
| Debt service payments                                         | 27,736    | 79,539    | (339)     | (22,047)  |
| Outstanding debtors (receivables)                             | 333,796   |           |           |           |
| Annual services revenue                                       | 1,684,389 | 2,022,912 | 186,739   | 395,762   |
| Cash + investments                                            | 933,791   | 1,228,012 | 1,646,620 | 1,228,012 |
| Fixed operational expend. (monthly)                           |           |           |           |           |
| Longstanding debtors outstanding                              |           | 348       |           | 348       |
| Longstanding debtors recovered                                |           |           |           |           |
| Attorney collections                                          |           |           |           |           |

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

| KZN292 KwaDukuza - Supporting Table SC3 Monthly Budget Statement - aged debtors - WU3 - September |  |         |                     |            |            |             |             |             |              |          |                                              |                                             |
|---------------------------------------------------------------------------------------------------|--|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|----------------------------------------------|---------------------------------------------|
| Description                                                                                       |  | NT Code | Budget Year 2023/24 |            |            |             |             |             |              |          | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.t.o Council Policy |
|                                                                                                   |  |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr |                                              |                                             |
| R thousands                                                                                       |  |         |                     |            |            |             |             |             |              |          |                                              |                                             |
| Debtors Age Analysis By Income Source                                                             |  |         |                     |            |            |             |             |             |              |          |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water                                    |  | 1200    | -                   | -          | -          | -           | -           | -           | -            | -        | -                                            | -                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity                              |  | 1300    | 82,798              | 8,734      | 49,895     | 2,313       | 2,310       | 1,554       | 796          | 22,567   | 170,968                                      | 29,541                                      |
| Receivables from Non-exchange Transactions - Property Rates                                       |  | 1400    | 37,769              | 26,990     | 6,953      | 8,564       | 6,952       | 6,760       | 6,446        | 117,624  | 218,058                                      | 146,346                                     |
| Receivables from Exchange Transactions - Waste Water Management                                   |  | 1500    | -                   | -          | -          | -           | -           | -           | -            | -        | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Management                                         |  | 1600    | 5,282               | 2,003      | 1,491      | 1,133       | 922         | 788         | 794          | 17,050   | 29,462                                       | 20,687                                      |
| Receivables from Exchange Transactions - Property Rental Debtors                                  |  | 1700    | 55                  | 23         | 22         | 22          | 21          | 21          | 99           | 2,297    | 2,561                                        | 2,460                                       |
| Interest on Arrear Debtor Accounts                                                                |  | 1810    | 933                 | 843        | 487        | 452         | 388         | 364         | 520          | 19,805   | 23,791                                       | 21,528                                      |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                           |  | 1820    | -                   | -          | -          | -           | -           | -           | -            | -        | -                                            | -                                           |
| Other                                                                                             |  | 1900    | 2,209               | 142        | 664        | 408         | 227         | 557         | 482          | 42,051   | 46,739                                       | 43,725                                      |
| Total By Income Source                                                                            |  | 2000    | 129,046             | 38,734     | 59,512     | 12,891      | 10,820      | 10,043      | 9,137        | 221,394  | 491,579                                      | 264,286                                     |
| 2022/23 - totals only                                                                             |  |         | -                   | -          | -          | -           | -           | -           | -            | -        | -                                            | -                                           |
| Debtors Age Analysis By Customer Group                                                            |  |         |                     |            |            |             |             |             |              |          |                                              |                                             |
| Organs of State                                                                                   |  | 2200    | 3,086               | 13,538     | 174        | 147         | 136         | 134         | 142          | 9,892    | 27,248                                       | 10,450                                      |
| Commercial                                                                                        |  | 2300    | 63,807              | 5,123      | 29,997     | 2,089       | 2,769       | 1,596       | 1,986        | 46,645   | 154,011                                      | 55,084                                      |
| Households                                                                                        |  | 2400    | 62,154              | 20,074     | 29,341     | 10,655      | 7,915       | 8,314       | 7,010        | 164,857  | 310,320                                      | 198,752                                     |
| Other                                                                                             |  | 2500    | -                   | -          | -          | -           | -           | -           | -            | -        | -                                            | -                                           |
| Total By Customer Group                                                                           |  | 2600    | 129,046             | 38,734     | 59,512     | 12,891      | 10,820      | 10,043      | 9,137        | 221,394  | 491,579                                      | 264,286                                     |
|                                                                                                   |  |         |                     |            |            |             |             |             |              |          |                                              | 70                                          |

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

KZN292 KwaDukuza - Supporting Table S04 Monthly Budget Statement - aged Creditors - 30 September 2023

| Description                             | NT Code | Budget Year 2023/24 |              |              |               |                |                |                   |             |        | Prior year totals for chart (same period) |
|-----------------------------------------|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------|-------------------------------------------|
|                                         |         | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total  |                                           |
| R thousands                             |         |                     |              |              |               |                |                |                   |             |        |                                           |
| Creditors Age Analysis By Customer Type |         |                     |              |              |               |                |                |                   |             |        |                                           |
| Bulk Electricity                        | 0100    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| Bulk Water                              | 0200    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| PAYE deductions                         | 0300    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| VAT (output less input)                 | 0400    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| Pensions / Retirement deductions        | 0500    | 750                 | 102          | —            | —             | —              | —              | 1                 | 98          | 953    | —                                         |
| Loan repayments                         | 0600    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| Trade Creditors                         | 0700    | 8,440               | 405          | 15           | 8             | 26             | 93             | 178               | 430         | 9,594  | —                                         |
| Auditor General                         | 0800    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| Other                                   | 0900    | —                   | —            | —            | —             | —              | —              | —                 | —           | —      | —                                         |
| Total By Customer Type                  | 1000    | 9,190               | 507          | 15           | 8             | 26             | 93             | 179               | 529         | 10,547 | —                                         |

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 - September

| Investments by maturity<br>Name of Institution & Investment ID | Ref | Period of Investment       |        | Type of Investment | Capital Guarantee (Yes/No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|----------------------------------------------------------------|-----|----------------------------|--------|--------------------|----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
|                                                                |     | Yrs                        | Months |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>R thousands</b>                                             |     |                            |        |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Municipality</b>                                            |     |                            |        |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| ABSA Bank                                                      |     | DAILY                      |        | LIQUIDITY PLUS     |                            |                                 | 6.75%           |                         |                      | Daily                     | 75,689,497      | 22,121                  | 75,000,000                         |                   | 689             |
| ABSA Bank (2433)                                               |     | DAILY                      |        | MONEY MKT          |                            |                                 | 6.45%           |                         |                      | Daily                     | 3,382,499       | 94,716                  |                                    |                   | 3,405           |
| ABSA Bank (6707)                                               |     | DAILY                      |        | MONEY MKT          |                            |                                 | 6.55%           |                         |                      | Daily                     | 14,297,451      | 4,154                   |                                    |                   | 14,392          |
| INVEST ELECTRICITY RESERVE                                     |     | Daily                      |        | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 712,594         | 2,071                   |                                    |                   | 717             |
| INVEST ELECTRICITY ACCOUNT                                     |     | Daily                      |        | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 355,155         | 106,666                 |                                    |                   | 357             |
| FNB                                                            |     | Daily                      |        | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 18,887,528      | 28,445                  |                                    |                   | 18,994          |
| ABSA HOUSING PROJECT                                           |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 4,502,487       | 2,007                   |                                    |                   | 4,532           |
| ABSA GROUTVILLE PRIORITY                                       |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 308,835         | 5,814                   |                                    |                   | 309             |
| ABSA SHAYAMOYA                                                 |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 888,089         | 1,744                   |                                    |                   | 885             |
| ABSA DUBE VILLAGE                                              |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 266,701         | 6,454                   |                                    |                   | 268             |
| ABSA STEVE BIKO                                                |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 986,856         |                         |                                    |                   | 983             |
| INVESTEC                                                       |     | 12 MONTHS                  |        | FIXED              |                            |                                 | 7.34%           |                         |                      | 365 DAYS                  | -               | 477,813                 |                                    |                   | -               |
| Nedbank Treasury 166                                           |     | 32 DAY NOTICE CALL ACCOUNT |        |                    |                            |                                 | 6.75%           |                         |                      | 32 DAYS                   | 70,323,273      | 45,488                  |                                    |                   | 70,801          |
| ABSA (6911)                                                    |     | 12 MTH                     |        | FIXED              |                            |                                 | 6.45%           |                         |                      | 365 DAYS                  | 6,955,581       | 284,394                 |                                    |                   | 7,001           |
| ABSA                                                           |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.60%           |                         |                      | Daily                     | 39,654,861      | 18,538                  |                                    |                   | 39,919          |
| ABSA                                                           |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 2,850,017       | 43,669                  |                                    |                   | 2,869           |
| ABSA (BALLITO JUNCTION)                                        |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 6,706,545       | 103,171                 |                                    |                   | 6,750           |
| Nedbank Ballito Junction 000171                                |     | 12 mth                     |        | FIXED              |                            |                                 | 8.85%           |                         |                      | 365 DAYS                  | 15,887,390      | 534,410                 |                                    |                   | 15,897          |
| ABSA DEVELOPERS CONTRI                                         |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 6.55%           |                         |                      | Daily                     | 15,573,737      |                         |                                    |                   | 15,677          |
| ABSA (4472)                                                    |     | MONTHLY                    |        | LIQUIDITY PLUS     |                            |                                 | 5.75%           |                         |                      | Daily                     | 96,608,367      |                         | 340,000,000                        | 343,527,689       | 100,670         |
| Standard Bank Boxers Cash n Carry                              |     | 12 MTH                     |        | FIXED              |                            |                                 | 5.15%           |                         |                      | 365 DAYS                  | 2,706           | 18                      |                                    |                   | 3               |
| Nedbank Treasury Dev Cont (162)                                |     | 12 MTH                     |        | FIXED              |                            |                                 | 5.38%           |                         |                      | 180 DAYS                  | 0               |                         |                                    |                   | 0               |
| Standard Bank KwaDukuza Mall                                   |     | 6 MONTHS                   |        | FIXED              |                            |                                 | 7.51%           |                         |                      | 365 DAYS                  | 32,512,741      | 396,027                 |                                    |                   | 32,513          |
| ABSA developers Contribution 2                                 |     | 12 mth                     |        | FIXED              |                            |                                 | 7.25%           |                         |                      | 32 DAYS                   | 55,182,251      | 352,852                 |                                    |                   | 55,578          |
| Standard Bank Fixed Costs Clearing Account                     |     | 32 DAY NOTICE CALL ACCOUNT |        |                    |                            |                                 | 7.60%           |                         |                      | 32 DAYS                   | 46,945,380      | 337,787                 |                                    |                   | 47,288          |
| Investec Eskom Investment Account Deposits                     |     | 32 DAY NOTICE CALL ACCOUNT |        |                    |                            |                                 | 7.25%           |                         |                      | 32 DAYS                   | 47,067,109      |                         |                                    |                   | 47,405          |
| Standard Bank Salary Clearing Account                          |     | 6 MONTHS                   |        | FIXED              |                            |                                 | 4.07%           |                         |                      | 180 DAYS                  | -               | 0                       |                                    |                   | -               |
| Nedbank Treasury Boxers Cash n Carry                           |     | 12 mth                     |        | FIXED              |                            |                                 | 4.93%           |                         |                      | 365 DAYS                  | 25,828,730      |                         |                                    |                   | 25,830          |
| ABSA developers Contribution 3                                 |     | 6 MONTHS                   |        | FIXED              |                            |                                 | 6.35%           |                         |                      | 180 DAYS                  | 10,862,027      |                         |                                    |                   | 10,862          |
| ABSA Boxers Cash n Carry                                       |     | 12 mth                     |        | FIXED              |                            |                                 | 8.55%           |                         |                      | 365 DAYS                  |                 |                         |                                    |                   |                 |
| Nedbank KDM Mall                                               |     |                            |        |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Municipality sub-total</b>                                  |     |                            |        |                    |                            |                                 |                 |                         |                      |                           | 593,249         | 2,850                   | (415,000)                          | 343,528           | 524,626         |
| <b>Entities</b>                                                |     |                            |        |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Entities sub-total</b>                                      |     |                            |        |                    |                            |                                 |                 |                         |                      |                           | -               |                         | -                                  | -                 | -               |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                            |        |                    |                            |                                 |                 |                         |                      |                           | 593,249         | 2,850                   | (415,000)                          | 343,528           | 524,626         |

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

| Description                                         |  | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                     |  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                         |  |     |                 |                     |                 |                |               |               |              |                |                    |
| RECEIPTS:                                           |  | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| Operating Transfers and Grants                      |  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                |  |     | 204,348         | 271,282             | -               | -              | 113,877       | 77,020        | 36,858       | 47.9%          | 271,282            |
| Expanded Public Works Programme Integrated Grant    |  |     | 1,732           | 1,624               | -               | -              | 405           | 1,624         | (1,219)      | -75.1%         | 1,624              |
| Local Government Financial Management Grant         |  |     | 1,750           | 1,750               | -               | -              | 1,750         | 1,750         | -            |                | 1,750              |
| Municipal Infrastructure Grant                      |  |     | 2,727           | 3,065               | -               | -              | 3,065         | 3,065         | -            |                | 3,065              |
| Neighbourhood Development Partnership Grant         |  |     | -               | 5,827               | -               | -              | -             | 5,827         | (5,827)      | -100.0%        | 5,827              |
| Equitable Share                                     |  |     | 198,138         | 259,016             | -               | -              | 108,658       | 64,754        | 43,904       | 67.8%          | 259,016            |
| Provincial Government:                              |  |     | 7,751           | 9,473               | -               | 475            | 372           | 9,473         | (9,101)      | -96.1%         | 9,473              |
| CETA Candidacy Grant                                |  |     | -               | 1,000               | -               | -              | -             | 1,000         | (1,000)      | -100.0%        | 1,000              |
| Community Library Services Grant                    |  |     | 726             | 762                 | -               | -              | -             | 762           | (762)        | -100.0%        | 762                |
| Specify (Add grant description)                     |  |     | 1,700           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Specify (Add grant description)                     |  |     | -               | -                   | -               | 532            | 532           | -             | 532          | #DIV/0!        | -                  |
| Provincial Library Services                         |  |     | 5,610           | 5,890               | -               | (58)           | (160)         | 5,890         | (6,050)      | -102.7%        | 5,890              |
| Museum Subsidy                                      |  |     | 225             | 249                 | -               | -              | -             | 249           | (249)        | -100.0%        | 249                |
| Specify (Add grant description)                     |  |     | (2,541)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing Accreditation                               |  |     | 2,031           | 1,572               | -               | -              | -             | 1,572         | (1,572)      | -100.0%        | 1,572              |
| District Municipality:                              |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other grant providers:                              |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Operating Transfers and Grants                |  |     | 212,099         | 280,755             | -               | 475            | 114,249       | 86,493        | 27,757       | 32.1%          | 280,755            |
| Capital Transfers and Grants                        |  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                |  |     | 65,902          | 803,278             | -               | 22,000         | 33,836        | 803,278       | (769,442)    | -95.8%         | 803,278            |
| Energy Efficiency and Demand Side Management Grant  |  |     | 4,000           | 5,000               | -               | -              | 2,000         | 5,000         | (3,000)      | -60.0%         | 5,000              |
| Neighbourhood Development Partnership Grant         |  |     | -               | 13,267              | -               | -              | -             | 13,267        | (13,267)     | -100.0%        | 13,267             |
| Municipal Infrastructure Grant                      |  |     | 58,822          | 58,378              | -               | 22,000         | 28,936        | 58,378        | (29,442)     | -50.4%         | 58,378             |
| Integrated National Electrification Programme Grant |  |     | 3,080           | 10,800              | -               | -              | 2,900         | 10,800        | (7,900)      | -73.1%         | 10,800             |
| Municipal Disaster Recovery Grant                   |  |     | -               | 715,833             | -               | -              | -             | 715,833       | (715,833)    | -100.0%        | 715,833            |
| Provincial Government:                              |  |     | 8,987           | 200                 | -               | -              | 44            | 200           | (156)        | -77.9%         | 200                |
| Housing Accreditation                               |  |     | -               | 200                 | -               | -              | -             | 200           | (200)        | -100.0%        | 200                |
| Specify (Add grant description)                     |  |     | 2,000           | -                   | -               | -              | 44            | -             | 44           | #DIV/0!        | -                  |
| Specify (Add grant description)                     |  |     | 6,987           | -                   | -               | -              | -             | -             | -            |                | -                  |
| District Municipality:                              |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other grant providers:                              |  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Capital Transfers and Grants                  |  |     | 74,888          | 803,478             | -               | 22,000         | 33,880        | 803,478       | (769,598)    | -95.8%         | 803,478            |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS                |  |     | 286,987         | 1,084,232           | -               | 22,475         | 148,129       | 889,970       | (741,841)    | -83.4%         | 1,084,232          |

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

| Description                                          |  | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|------------------------------------------------------|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                      |  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                          |  |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>EXPENDITURE</u>                                   |  |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>Operating expenditure of Transfers and Grants</u> |  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |  | 3   | 6,209           | 12,266              | –               | 456            | 1,872         | 3,066         | (1,195)      | -39.0%         | 12,266             |
| Expanded Public Works Programme Integrated Grant     |  |     | 1,732           | 1,624               | –               | 8              | 629           | 406           | 223          | 55.0%          | 1,624              |
| Local Government Financial Management Grant          |  |     | 1,750           | 1,750               | –               | 152            | 290           | 437           | (147)        | -33.7%         | 1,750              |
| Municipal Infrastructure Grant                       |  |     | 2,727           | 3,065               | –               | 296            | 952           | 766           | 186          | 24.3%          | 3,065              |
| Neighbourhood Development Partnership Grant          |  |     | –               | 5,827               | –               | –              | –             | 1,457         | (1,457)      | -100.0%        | 5,827              |
| Provincial Government:                               |  |     | 12,128          | 10,473              | –               | 1,546          | 1,789         | 2,618         | (829)        | -31.7%         | 10,473             |
| CETA Candidacy Grant                                 |  |     | –               | 1,000               | –               | –              | –             | 250           | (250)        | -100.0%        | 1,000              |
| Municipal Employment Initiative Grant Grant          |  |     | –               | 1,000               | –               | –              | –             | 250           | (250)        | -100.0%        | 1,000              |
| Community Library Service Grant                      |  |     | 743             | 762                 | –               | 128            | 278           | 191           | 87           | 45.8%          | 762                |
| Provincial Library Services                          |  |     | 5,610           | 5,890               | –               | –              | –             | 1,472         | (1,472)      | -100.0%        | 5,890              |
| Museum Subsidy                                       |  |     | 225             | 249                 | –               | 47             | 141           | 62            | 78           | 125.8%         | 249                |
| Housing Accreditation                                |  |     | 5,518           | 1,572               | –               | 1,371          | 1,371         | 393           | 978          | 248.9%         | 1,572              |
| Specify (Add grant description)                      |  |     | 33              | –                   | –               | –              | –             | –             | –            |                | –                  |
| District Municipality:                               |  |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Other grant providers:                               |  |     | –               | (3,581)             | –               | –              | –             | (895)         | 895          | -100.0%        | (3,581)            |
| Social Assistance                                    |  |     | –               | (3,581)             | –               | –              | –             | (895)         | 895          | -100.0%        | (3,581)            |
| Total Operating Transfers and Grants                 |  |     | 18,338          | 19,158              | –               | 2,002          | 3,661         | 4,789         | (1,128)      | -23.6%         | 19,158             |
| <u>Capital Transfers and Grants</u>                  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |  |     | 65,902          | 803,278             | –               | 13,443         | 25,096        | 235,510       | (210,414)    | -89.3%         | 803,278            |
| Municipal Disaster Relief Grant                      |  |     | –               | –                   | –               | (7,578)        | 267           | –             | 267          | #DIV/0!        | –                  |
| Energy Efficiency and Demand Side Management Grant   |  |     | 4,000           | 5,000               | –               | 700            | 700           | 1,250         | (550)        | -44.0%         | 5,000              |
| Neighbourhood Development Partnership Grant          |  |     | –               | 13,267              | –               | –              | –             | 3,317         | (3,317)      | -100.0%        | 13,267             |
| Municipal Infrastructure Grant                       |  |     | 58,822          | 58,378              | –               | 743            | 4,552         | 14,594        | (10,043)     | -68.8%         | 58,378             |
| Integrated National Electrification Programme Grant  |  |     | 3,080           | 10,800              | –               | 919            | 919           | 2,700         | (1,781)      | -66.0%         | 10,800             |
| Municipal Disaster Recovery Grant                    |  |     | –               | 715,833             | –               | 18,659         | 18,659        | 213,649       | (194,990)    | -91.3%         | 715,833            |
| Provincial Government:                               |  |     | 15,531          | 200                 | –               | –              | –             | 50            | (50)         | -100.0%        | 200                |
| Housing Accreditation                                |  |     | 124             | 200                 | –               | –              | –             | 50            | (50)         | -100.0%        | 200                |
| Specify (Add grant description)                      |  |     | 8,420           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                      |  |     | 6,987           | –                   | –               | –              | –             | –             | –            |                | –                  |
| District Municipality:                               |  |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Other grant providers:                               |  |     | 310             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Replace with the name of the Entity)        |  |     | 310             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Total Capital Transfers and Grants                   |  |     | 81,742          | 803,478             | –               | 13,443         | 25,096        | 235,560       | (210,464)    | -89.3%         | 803,478            |
|                                                      |  |     |                 |                     |                 |                |               |               |              |                |                    |
| TOTAL EXPENDITURE OF TRANSFERS & GRANTS              |  |     | 100,080         | 822,635             | –               | 15,444         | 28,757        | 240,349       | (211,592)    | -88.0%         | 822,635            |

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

| Description                                         | Ref | Budget Year 2023/24       |                |               |              | YTD variance % |
|-----------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|----------------|
|                                                     |     | Approved Rollover 2022/23 | Monthly Actual | YearTD actual | YTD variance |                |
| R thousands                                         |     |                           |                |               |              |                |
| <b>EXPENDITURE</b>                                  |     |                           |                |               |              |                |
| <u>Operating expenditure of Approved Roll-overs</u> |     |                           |                |               |              |                |
| National Government:                                |     | -                         | -              | -             | -            |                |
| Provincial Government:                              |     | -                         | -              | -             | -            |                |
| District Municipality:                              |     | -                         | -              | -             | -            |                |
| Other grant providers:                              |     | -                         | -              | -             | -            |                |
| Total operating expenditure of Approved Roll-overs  |     | -                         | -              | -             | -            |                |
| <u>Capital expenditure of Approved Roll-overs</u>   |     |                           |                |               |              |                |
| National Government:                                |     | -                         | -              | -             | -            |                |
| Provincial Government:                              |     | -                         | -              | -             | -            |                |
| District Municipality:                              |     | -                         | -              | -             | -            |                |
| Other grant providers:                              |     | -                         | -              | -             | -            |                |
| Total capital expenditure of Approved Roll-overs    |     | -                         | -              | -             | -            |                |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>     |     | -                         | -              | -             | -            |                |

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

| Summary of Employee and Councillor remuneration             | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                             |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                 |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                             | 1   | A               | B                   | C               |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 14,410          | 22,110              | —               | 1,407          | 4,653         | 5,528         | (875)        | -16%           | 22,110             |
| Pension and UIF Contributions                               |     | —               | 3,292               | —               | 201            | 201           | 823           | (622)        | -76%           | 3,292              |
| Medical Aid Contributions                                   |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Motor Vehicle Allowance                                     |     | 5,443           | 7,316               | —               | 536            | 1,616         | 1,829         | (213)        | -12%           | 7,316              |
| Cellphone Allowance                                         |     | 2,358           | 2,673               | —               | 197            | 596           | 668           | (72)         | -11%           | 2,673              |
| Housing Allowances                                          |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Other benefits and allowances                               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| <b>Sub Total - Councillors</b>                              |     | 22,210          | 35,392              | —               | 2,341          | 7,066         | 8,848         | (1,782)      | -20%           | 35,392             |
| <b>% Increase</b>                                           | 4   |                 | 59.4%               |                 |                |               |               |              |                | 59.4%              |
| <b>Senior Managers of the Municipality</b>                  | 3   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 9,373           | 10,826              | —               | 774            | 2,874         | 2,707         | 168          | 6%             | 10,826             |
| Pension and UIF Contributions                               |     | 1,385           | 2,048               | —               | 106            | 354           | 512           | (158)        | -31%           | 2,048              |
| Medical Aid Contributions                                   |     | 47              | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Overtime                                                    |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Performance Bonus                                           |     | 1,273           | 1,096               | —               | —              | —             | 274           | (274)        | -100%          | 1,096              |
| Motor Vehicle Allowance                                     |     | 1,429           | 1,653               | —               | 138            | 395           | 413           | (18)         | -4%            | 1,653              |
| Cellphone Allowance                                         |     | 119             | 133                 | —               | 10             | 30            | 33            | (4)          | -11%           | 133                |
| Housing Allowances                                          |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Other benefits and allowances                               |     | 1               | 1                   | —               | —              | —             | 0             | (0)          | -100%          | 1                  |
| Payments in lieu of leave                                   |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Long service awards                                         |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Post-retirement benefit obligations                         |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Entertainment                                               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Scarcity                                                    |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Acting and post related allowance                           |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| In kind benefits                                            |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | 13,625          | 15,758              | —               | 1,027          | 3,652         | 3,940         | (287)        | -7%            | 15,758             |
| <b>% Increase</b>                                           | 4   |                 | 15.7%               |                 |                |               |               |              |                | 15.7%              |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 248,347         | 328,160             | —               | 24,140         | 71,466        | 82,040        | (10,574)     | -13%           | 328,160            |
| Pension and UIF Contributions                               |     | 49,311          | 71,965              | —               | 4,895          | 14,622        | 17,991        | (3,369)      | -19%           | 71,965             |
| Medical Aid Contributions                                   |     | 22,923          | 29,122              | —               | 2,071          | 6,162         | 7,281         | (1,118)      | -15%           | 29,122             |
| Overtime                                                    |     | 65,270          | 53,765              | —               | 5,609          | 16,931        | 13,441        | 3,489        | 26%            | 53,765             |
| Performance Bonus                                           |     | 20,784          | 26,756              | —               | 2,077          | 5,264         | 6,689         | (1,425)      | -21%           | 26,756             |
| Motor Vehicle Allowance                                     |     | 14,670          | 18,937              | —               | 1,370          | 4,111         | 4,734         | (623)        | -13%           | 18,937             |
| Cellphone Allowance                                         |     | 1,168           | 1,487               | —               | 121            | 329           | 372           | (42)         | -11%           | 1,487              |
| Housing Allowances                                          |     | 1,092           | 1,302               | —               | 100            | 301           | 326           | (25)         | -8%            | 1,302              |
| Other benefits and allowances                               |     | 13,061          | 16,713              | —               | 1,468          | 4,380         | 4,178         | 201          | 5%             | 16,713             |
| Payments in lieu of leave                                   |     | 7,119           | 13,221              | —               | 364            | 1,022         | 3,305         | (2,283)      | -69%           | 13,221             |
| Long service awards                                         |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Post-retirement benefit obligations                         |     | 3,444           | 8,325               | —               | 350            | 1,043         | 2,081         | (1,038)      | -50%           | 8,325              |
| Entertainment                                               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Scarcity                                                    |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Acting and post related allowance                           |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| In kind benefits                                            |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| <b>Sub Total - Other Municipal Staff</b>                    |     | 447,189         | 569,755             | —               | 42,565         | 125,632       | 142,439       | (16,807)     | -12%           | 569,755            |
| <b>% Increase</b>                                           | 4   |                 | 27.4%               |                 |                |               |               |              |                | 27.4%              |
| <b>Total Parent Municipality</b>                            |     | 483,024         | 620,906             | —               | 45,933         | 136,350       | 155,226       | (18,876)     | -12%           | 620,906            |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Pension and UIF Contributions                               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Medical Aid Contributions                                   |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Overtime                                                    |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Performance Bonus                                           |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Motor Vehicle Allowance                                     |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Cellphone Allowance                                         |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Housing Allowances                                          |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Other benefits and allowances                               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| <b>Board Fees</b>                                           | 5   | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Payments in lieu of leave                                   |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |

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

| Summary of Employee and Councillor remuneration | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|-------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                     |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                 | 1   | A               | B                   | C               |                |               |               |              |                | D                  |
| Long service awards                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Post-retirement benefit obligations             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Entertainment                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Scarcity                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Acting and post related allowance               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| In kind benefits                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Executive members Board</b>      | 2   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>% increase</b>                               | 4   |                 |                     |                 |                |               |               |              |                |                    |
| <u><b>Senior Managers of Entities</b></u>       |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Pension and UIF Contributions                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Medical Aid Contributions                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Overtime                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Performance Bonus                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Motor Vehicle Allowance                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Cellphone Allowance                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing Allowances                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other benefits and allowances                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Payments in lieu of leave                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Long service awards                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Post-retirement benefit obligations             | 2   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Entertainment                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Scarcity                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Acting and post related allowance               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| In kind benefits                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Senior Managers of Entities</b>  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>% increase</b>                               | 4   |                 |                     |                 |                |               |               |              |                |                    |
| <u><b>Other Staff of Entities</b></u>           |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Pension and UIF Contributions                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Medical Aid Contributions                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Overtime                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Performance Bonus                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Motor Vehicle Allowance                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Cellphone Allowance                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing Allowances                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other benefits and allowances                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Payments in lieu of leave                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Long service awards                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Post-retirement benefit obligations             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Entertainment                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Scarcity                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Acting and post related allowance               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| In kind benefits                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Other Staff of Entities</b>      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>% increase</b>                               | 4   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total Municipal Entities</b>                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>  |     | 483,024         | 620,906             | -               | 45,933         | 136,350       | 155,226       | (18,876)     | -12%           | 620,906            |
| <b>% increase</b>                               | 4   |                 | 28.5%               |                 |                |               |               |              |                | 28.5%              |
| <b>TOTAL MANAGERS AND STAFF</b>                 |     | 460,814         | 585,513             | -               | 43,592         | 129,284       | 146,378       | (17,094)     | -12%           | 585,513            |

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

| Ref         | Description                                                                                                                               | Budget Year 2023/24 |           |           |           |           |           |           |           |           |           |           |           | 2023/24 Medium Term Revenue & Expenditure Framework |                     |                     |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------------------------------------|---------------------|---------------------|
|             |                                                                                                                                           | July                | August    | Sept      | October   | Nov       | Dec       | January   | Feb       | March     | April     | May       | June      | Budget Year 2023/24                                 | Budget Year 2023/25 | Budget Year 2024/26 |
| R thousands |                                                                                                                                           | Outcome             | Outcome   | Outcome   | Budget    | Budget    | Budget    | Budget    | Budget    | Budget    | Budget    | Budget    | Budget    |                                                     |                     |                     |
| 1           | Cash Receipts By Source                                                                                                                   |                     |           |           |           |           |           |           |           |           |           |           |           |                                                     |                     |                     |
|             | Property rates                                                                                                                            | 24,821              | 48,106    | 48,467    | -         | -         | -         | -         | -         | -         | -         | -         | -         | 648,295                                             | 680,710             | 714,745             |
|             | Service charges - Electricity revenue                                                                                                     | 89,285              | 111,866   | 116,438   | 14,971    | 14,971    | 14,971    | 14,971    | 14,971    | 14,971    | 14,971    | 14,971    | 14,971    | 1,348,911                                           | 1,443,403           | 1,515,573           |
|             | Service charges - Water revenue                                                                                                           | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Service charges - Waste Water Management                                                                                                  | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Service charges - Waste Management                                                                                                        | 9,082               | 10,603    | 8,817     | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 93,004                                              | 93,004              | 97,654              |
|             | Rental of facilities and equipment                                                                                                        | 664                 | 1,102     | 411       | 278       | 278       | 278       | 278       | 278       | 278       | 278       | 278       | 278       | 3,479                                               | 3,653               | 3,836               |
|             | Interest earned - external investments                                                                                                    | -                   | 13,206    | 20,212    | 6,628     | 6,628     | 6,628     | 6,628     | 6,628     | 6,628     | 6,628     | 6,628     | 6,628     | 79,539                                              | 51,360              | 53,928              |
|             | Interest earned - outstanding debtors                                                                                                     | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Dividends received                                                                                                                        | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Fines, penalties and forfeits                                                                                                             | 1,002               | 1,610     | 933       | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 20,010                                              | 20,711              | 21,482              |
|             | Licences and permits                                                                                                                      | 173                 | 145       | 178       | 69        | 69        | 69        | 69        | 69        | 69        | 69        | 69        | 69        | 834                                                 | 875                 | 919                 |
|             | Agency services                                                                                                                           | 588                 | 1,756     | 1,354     | 1,177     | 1,177     | 1,177     | 1,177     | 1,177     | 1,177     | 1,177     | 1,177     | 1,177     | 14,124                                              | 14,830              | 15,572              |
|             | Transfers and Subsidies - Operational                                                                                                     | 110,988             | 2,169     | 532       | 26,335    | 26,335    | 26,335    | 26,335    | 26,335    | 26,335    | 26,335    | 26,335    | 26,335    | 337,755                                             | 503,950             | 536,144             |
|             | Other revenue                                                                                                                             | 36,691              | 17,322    | 22,410    | 5,411     | 5,411     | 5,411     | 5,411     | 5,411     | 5,411     | 5,411     | 5,411     | 5,411     | 249,539                                             | 189,916             | 142,518             |
|             | Cash Receipts by Source                                                                                                                   | 272,430             | 193,607   | 199,130   | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 2,712,686                                           | 2,927,399           | 3,044,607           |
|             | Other Cash Flows by Source                                                                                                                |                     |           |           |           |           |           |           |           |           |           |           |           |                                                     |                     |                     |
|             | Transfers and subsidies - capital (monetary allocations) (National / Transfers and subsidies - capital (monetary allocations) (Nat / Prov | 9,836               | 2,000     | 22,000    | -         | -         | -         | -         | -         | -         | -         | -         | -         | 803,478                                             | 172,188             | 176,701             |
|             | Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)                 | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Proceeds on Disposal of Fixed and Intangible Assets                                                                                       | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Short term loans                                                                                                                          | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Borrowing long term/financing                                                                                                             | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Increase (decrease) in consumer deposits                                                                                                  | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Decrease (increase) in non-current receivables                                                                                            | 6                   | 11        | (0)       | -         | -         | -         | -         | -         | -         | -         | -         | -         | 30,000                                              | 72,000              | 346                 |
|             | Decrease (increase) in non-current investments                                                                                            | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 314                                                 | 329                 | -                   |
|             | Total Cash Receipts by Source                                                                                                             | 282,272             | 195,618   | 221,129   | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 47,966    | 3,546,478                                           | 3,171,924           | 3,221,954           |
|             | Cash Payments by Type                                                                                                                     |                     |           |           |           |           |           |           |           |           |           |           |           |                                                     |                     |                     |
|             | Employee related costs                                                                                                                    | 457                 | 1,812     | 1,588     | -         | -         | -         | -         | -         | -         | -         | -         | -         | 585,476                                             | 622,458             | 652,078             |
|             | Remuneration of councillors                                                                                                               | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 35,392                                              | 38,205              | 38,205              |
|             | Interest                                                                                                                                  | -                   | -         | 339       | -         | -         | -         | -         | -         | -         | -         | -         | -         | 22,047                                              | 23,149              | 24,306              |
|             | Bulk purchases - Electricity                                                                                                              | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 1,116,231                                           | 1,213,871           | 1,286,749           |
|             | Acquisitions - water & other inventory                                                                                                    | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 26,528                                              | 27,145              | 28,410              |
|             | Contracted services                                                                                                                       | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 357,796                                             | 369,343             | 388,008             |
|             | Transfers and subsidies - other municipalities                                                                                            | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Transfers and subsidies - other                                                                                                           | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | 14,256                                              | 13,868              | 14,551              |
|             | Other expenditure                                                                                                                         | 6,358               | 6,782     | 8,679     | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 147,150                                             | 144,960             | 152,269             |
|             | Cash Payments by Type                                                                                                                     | 6,815               | 8,594     | 10,586    | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 2,304,878                                           | 2,451,179           | 2,594,586           |
|             | Other Cash Flows/Payments by Type                                                                                                         |                     |           |           |           |           |           |           |           |           |           |           |           |                                                     |                     |                     |
|             | Capital assets                                                                                                                            | 21,277              | 16,332    | 42,918    | -         | -         | -         | -         | -         | -         | -         | -         | -         | 860,775                                             | 377,432             | 139,682             |
|             | Repayment of borrowing                                                                                                                    | -                   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                                                   | -                   | -                   |
|             | Other Cash Flows/Payments                                                                                                                 | 656                 | (1,571)   | 98        | -         | -         | -         | -         | -         | -         | -         | -         | -         | 90,123                                              | 36,546              | 13,603              |
|             | Total Cash Payments by Type                                                                                                               | 28,748              | 23,355    | 53,600    | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 367       | 3,255,776                                           | 2,865,156           | 2,737,871           |
|             | NET INCREASE/(DECREASE) IN CASH HELD                                                                                                      | 253,523             | 172,263   | 167,529   | 47,598    | 47,598    | 47,598    | 47,598    | 47,598    | 47,598    | 47,598    | 47,598    | 47,598    | 290,702                                             | 306,768             | 483,783             |
|             | Cash/cash equivalents at the month/year beginning:                                                                                        | 1,868,359           | 2,121,882 | 2,294,145 | 2,461,674 | 2,509,273 | 2,556,871 | 2,604,470 | 2,652,068 | 2,699,666 | 2,747,265 | 2,794,863 | 2,842,461 | 2,890,060                                           | 2,937,829           | 2,985,612           |
|             | Cash/cash equivalents at the month/year end:                                                                                              | 2,121,882           | 2,294,145 | 2,461,674 | 2,509,273 | 2,556,871 | 2,604,470 | 2,652,068 | 2,699,666 | 2,747,265 | 2,794,863 | 2,842,461 | 2,890,060 | 2,937,829                                           | 2,985,612           | 3,034,403           |

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

| Description                                                          | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                      |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                          | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue</b>                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Exchange Revenue</b>                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| Service charges - Electricity                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Service charges - Water                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Service charges - Waste Water Management                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Service charges - Waste management                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sale of Goods and Rendering of Services                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Agency services                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Interest                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Interest earned from Receivables                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Interest earned from Current and Non Current Assets                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Dividends                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rent on Land                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rental from Fixed Assets                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licence and permits                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational Revenue                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Non-Exchange Revenue</b>                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Property rates                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surcharges and Taxes                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fines, penalties and forfeits                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences or permits                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfer and subsidies - Operational                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Interest                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fuel Levy                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational Revenue                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Gains on disposal of Assets                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Gains                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Discontinued Operations                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Expenditure By Type</b>                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Remuneration of councillors                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk purchases - electricity                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Inventory consumed                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Debt impairment                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Depreciation and amortisation                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Interest                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Contracted services                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfers and subsidies                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Irrecoverable debts written off                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational costs                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Losses on disposal of Assets                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Losses                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Expenditure</b>                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Surplus/(Deficit)</b>                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfers and subsidies - capital (monetary allocations)             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfers and subsidies - capital (in-kind)                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Income Tax                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Surplus/(Deficit) after income tax</b>                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

[illegible]

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

| Month                                        | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                            |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <u>Monthly expenditure performance trend</u> |                 |                     |                 |                |               |               |              |                |                            |
| July                                         | 6,515           | 70,684              | -               | 7,828          | 7,828         | 70,684        | 62,855       | 88.9%          | 1%                         |
| August                                       | 22,214          | 103,390             | -               | 14,424         | 22,252        | 174,074       | 151,822      | 87.2%          | 2%                         |
| September                                    | 21,046          | 144,257             | -               | 39,517         | 61,770        | 318,331       | 256,561      | 80.6%          | 6%                         |
| October                                      | 21,623          | 198,529             | -               | -              | -             | 516,859       | -            | -              | -                          |
| November                                     | 20,521          | 74,202              | -               | -              | -             | 591,061       | -            | -              | -                          |
| December                                     | 31,892          | 59,355              | -               | -              | -             | 650,416       | -            | -              | -                          |
| January                                      | 2,640           | 129,685             | -               | -              | -             | 780,102       | -            | -              | -                          |
| February                                     | 9,268           | 64,783              | -               | -              | -             | 844,884       | -            | -              | -                          |
| March                                        | 15,663          | 45,108              | -               | -              | -             | 889,993       | -            | -              | -                          |
| April                                        | 21,792          | 24,238              | -               | -              | -             | 914,231       | -            | -              | -                          |
| May                                          | 31,710          | 21,401              | -               | -              | -             | 935,631       | -            | -              | -                          |
| June                                         | 47,071          | 15,267              | -               | -              | -             | 950,898       | -            | -              | -                          |
| Total Capital expenditure                    | 251,955         | 950,898             | -               | 61,770         | -             | -             | -            | -              | -                          |

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

| Description                                                       | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |               |                |                    |
|-------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands                                                       | 1   |                 |                     |                 |                |               |               |               |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |               |                |                    |
| <b>Infrastructure</b>                                             |     | <b>78,586</b>   | <b>217,404</b>      | <b>-</b>        | <b>11,856</b>  | <b>16,415</b> | <b>51,466</b> | <b>35,052</b> | <b>68.1%</b>   | <b>217,404</b>     |
| Roads Infrastructure                                              |     | 30,333          | 152,139             | -               | 7,831          | 10,227        | 34,406        | 24,180        | 70.3%          | 152,139            |
| Roads                                                             |     | 19,523          | 98,298              | -               | 157            | 1,395         | 14,131        | (12,736)      | (0)            | 98,298             |
| Road Structures                                                   |     | 4,160           | 44,841              | -               | 232            | 232           | 20,275        | (20,044)      | (0)            | 44,841             |
| Road Furniture                                                    |     | 6,650           | 9,000               | -               | 7,442          | 8,600         | -             | 8,600         | #DIV/0!        | 9,000              |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Storm water Infrastructure                                        |     | -               | 9,197               | -               | -              | -             | 7,734         | 7,734         | 100.0%         | 9,197              |
| Drainage Collection                                               |     | -               | 9,197               | -               | -              | -             | 7,734         | (7,734)       | (0)            | 9,197              |
| Storm water Conveyance                                            |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Attenuation                                                       |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Electrical Infrastructure                                         |     | 48,253          | 54,741              | -               | 4,025          | 6,188         | 9,000         | 2,812         | 31.2%          | 54,741             |
| Power Plants                                                      |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| HV Substations                                                    |     | 31,964          | 42,307              | -               | -              | -             | 6,000         | (6,000)       | (0)            | 42,307             |
| HV Switching Station                                              |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| HV Transmission Conductors                                        |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| MV Substations                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| MV Switching Stations                                             |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| MV Networks                                                       |     | 5,624           | 2,000               | -               | -              | -             | -             | -             | -              | 2,000              |
| LV Networks                                                       |     | 10,656          | 10,435              | -               | 4,025          | 6,188         | 3,000         | 3,188         | 0              | 10,435             |
| Capital Spares                                                    |     | 9               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Water Supply Infrastructure                                       |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Dams and Weirs                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Boreholes                                                         |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Reservoirs                                                        |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Pump Stations                                                     |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Water Treatment Works                                             |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Bulk Mains                                                        |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Distribution                                                      |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Distribution Points                                               |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| PRV Stations                                                      |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Sanitation Infrastructure                                         |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Pump Station                                                      |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Reticulation                                                      |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Waste Water Treatment Works                                       |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Outfall Sewers                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Toilet Facilities                                                 |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Solid Waste Infrastructure                                        |     | -               | 326                 | -               | -              | -             | 326           | 326           | 100.0%         | 326                |
| Landfill Sites                                                    |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Waste Transfer Stations                                           |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Waste Processing Facilities                                       |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Waste Drop-off Points                                             |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |
| Waste Separation Facilities                                       |     | -               | 326                 | -               | -              | -             | 326           | (326)         | (0)            | 326                |
| 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                                                        |     | -               | -                   | -               | -              | -             | -             | -             | -              | -                  |

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

| Description                                  | Ref      | 2022/23         | Budget Year 2023/24 |                 |                |               |               |               |                |                    |
|----------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                              |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           | <b>1</b> |                 |                     |                 |                |               |               |               |                |                    |
| Promenades                                   |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Capital Spares                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Information and Communication Infrastructure |          | -               | 1,000               | -               | -              | -             | -             | -             |                | 1,000              |
| Data Centres                                 |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Core Layers                                  |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Distribution Layers                          |          | -               | 1,000               | -               | -              | -             | -             | -             |                | 1,000              |
| Capital Spares                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Community Assets</b>                      |          | <b>33,873</b>   | <b>38,244</b>       | <b>-</b>        | <b>1,051</b>   | <b>2,323</b>  | <b>16,949</b> | <b>14,626</b> | <b>86.3%</b>   | <b>38,244</b>      |
| Community Facilities                         |          | 23,085          | 27,854              | -               | 17             | 399           | 10,559        | 10,160        | 96.2%          | 27,854             |
| Halls                                        |          | 3,564           | 18,218              | -               | 17             | 399           | 6,000         | (5,601)       | (0)            | 18,218             |
| Centres                                      |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Crèches                                      |          | -               | 3,677               | -               | -              | -             | -             | -             |                | 3,677              |
| Clinics/Care Centres                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Fire/Ambulance Stations                      |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Testing Stations                             |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Museums                                      |          | 14,312          | 950                 | -               | -              | -             | -             | -             |                | 950                |
| Galleries                                    |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Theatres                                     |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Libraries                                    |          | 30              | 250                 | -               | -              | -             | -             | -             |                | 250                |
| Cemeteries/Crematoria                        |          | 526             | 4,559               | -               | -              | -             | 4,559         | (4,559)       | (0)            | 4,559              |
| Police                                       |          | 12              | 200                 | -               | -              | -             | -             | -             |                | 200                |
| Purfs                                        |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Public Open Space                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Nature Reserves                              |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Public Ablution Facilities                   |          | 620             | -                   | -               | -              | -             | -             | -             |                | -                  |
| Markets                                      |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Stalls                                       |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Abattoirs                                    |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Airports                                     |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Taxi Ranks/Bus Terminals                     |          | 4,022           | -                   | -               | -              | -             | -             | -             |                | -                  |
| Capital Spares                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Sport and Recreation Facilities              |          | 10,788          | 10,390              | -               | 1,033          | 1,924         | 6,390         | 4,466         | 69.9%          | 10,390             |
| Indoor Facilities                            |          | 5,251           | -                   | -               | -              | -             | -             | -             |                | -                  |
| Outdoor Facilities                           |          | 5,537           | 10,390              | -               | 1,033          | 1,924         | 6,390         | (4,466)       | (0)            | 10,390             |
| Capital Spares                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Heritage assets</b>                       |          | <b>-</b>        | <b>450</b>          | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      |                | <b>450</b>         |
| Monuments                                    |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Historic Buildings                           |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Works of Art                                 |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Conservation Areas                           |          | -               | 450                 | -               | -              | -             | -             | -             |                | 450                |
| Other Heritage                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Investment properties</b>                 |          | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      |                | <b>-</b>           |
| Revenue Generating                           |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Improved Property                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Unimproved Property                          |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Non-revenue Generating                       |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Improved Property                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Unimproved Property                          |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Other assets</b>                          |          | <b>1,459</b>    | <b>801</b>          | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>136</b>    | <b>136</b>    | <b>100.0%</b>  | <b>801</b>         |
| Operational Buildings                        |          | 1,459           | 801                 | -               | -              | -             | 136           | 136           | 100.0%         | 801                |
| Municipal Offices                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Pay/Enquiry Points                           |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Building Plan Offices                        |          | 1,459           | 336                 | -               | -              | -             | 136           | (136)         | (0)            | 336                |
| Workshops                                    |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Yards                                        |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Stores                                       |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Laboratories                                 |          | -               | 465                 | -               | -              | -             | -             | -             |                | 465                |
| Training Centres                             |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Manufacturing Plant                          |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Depots                                       |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Capital Spares                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |

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

| Description                                     | Ref      | 2022/23         | Budget Year 2023/24 |                 |                |               |               |               |                |                    |
|-------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                                 |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                              | <b>1</b> |                 |                     |                 |                |               |               |               |                |                    |
| Housing                                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Staff Housing                                   |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Social Housing                                  |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Capital Spares                                  |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Biological or Cultivated Assets</b>          |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Biological or Cultivated Assets                 |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Intangible Assets</b>                        |          | -               | 15,014              | -               | -              | -             | 4,747         | 4,747         | 100.0%         | 15,014             |
| Servitudes                                      |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Licences and Rights                             |          | -               | 15,014              | -               | -              | -             | 4,747         | 4,747         | 100.0%         | 15,014             |
| Water Rights                                    |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Effluent Licenses                               |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Solid Waste Licenses                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Computer Software and Applications              |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Load Settlement Software Applications           |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Unspecified                                     |          | -               | 15,014              | -               | -              | -             | 4,747         | (4,747)       | (0)            | 15,014             |
| <b>Computer Equipment</b>                       |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Computer Equipment                              |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Furniture and Office Equipment</b>           |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Furniture and Office Equipment                  |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Machinery and Equipment</b>                  |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Machinery and Equipment                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Transport Assets</b>                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Transport Assets                                |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Land</b>                                     |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Land                                            |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b> |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Zoo's, Marine and Non-biological Animals        |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Living resources</b>                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Mature                                          |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Policing and Protection                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Zoological plants and animals                   |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Immature                                        |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Policing and Protection                         |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| Zoological plants and animals                   |          | -               | -                   | -               | -              | -             | -             | -             |                | -                  |
| <b>Total Capital Expenditure on new assets</b>  | <b>1</b> | <b>113,918</b>  | <b>271,913</b>      | <b>-</b>        | <b>12,906</b>  | <b>18,738</b> | <b>73,299</b> | <b>54,561</b> | <b>74.4%</b>   | <b>271,913</b>     |

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

| Description                                                                       | Ref | Budget Year 2023/24     |                 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   |     | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                       | 1   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                         |                 |                 |                |               |               |              |                |                    |
| Infrastructure                                                                    |     | 65,559                  | 141,376         | -               | 16,247         | 18,841        | 34,238        | 15,396       | 45.0%          | 141,376            |
| Roads Infrastructure                                                              |     | 50,737                  | 134,376         | -               | 16,108         | 18,702        | 31,238        | 12,535       | 40.1%          | 134,376            |
| Roads                                                                             |     | 45,138                  | 113,441         | -               | 13,623         | 16,217        | 28,238        | (12,021)     | (0)            | 113,441            |
| Road Structures                                                                   |     | -                       | 10,435          | -               | 674            | 674           | 3,000         | (2,326)      | (0)            | 10,435             |
| Road Furniture                                                                    |     | 5,599                   | 10,500          | -               | 1,812          | 1,812         | -             | 1,812        | #DIV/0!        | 10,500             |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                                                        |     | 1,497                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                                               |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                                            |     | 1,497                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                                         |     | 13,325                  | 7,000           | -               | 139            | 139           | 3,000         | 2,861        | 95.4%          | 7,000              |
| Power Plants                                                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                                                              |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                                                        |     | 9,362                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations                                                             |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks                                                                       |     | 3,963                   | 7,000           | -               | 139            | 139           | 3,000         | (2,861)      | (0)            | 7,000              |
| LV Networks                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Dams and Weirs                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                                         |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                                     |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                                                             |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points                                                               |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                                         |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pump Station                                                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Retiulation                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                                 |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Landfill Sites                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations                                                           |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points                                                             |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities                                                 |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure                                                               |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Rail Lines                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Rail Structures                                                                   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Rail Furniture                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                                               |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                                            |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure                                                            |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sand Pumps                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Piers                                                                             |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Revetments                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Promenades                                                                        |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                    |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Data Centres                                                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Core Layers                                                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                            | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|----------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                            | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Distribution Layers                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                |     | 3,738           | 11,976              | -               | -              | 192           | 4,934         | 4,742        | 96.1%          | 11,976             |
| Community Facilities                   |     | 2,309           | 7,345               | -               | -              | 192           | 3,000         | 2,808        | 93.6%          | 7,345              |
| Halls                                  |     | 713             | 725                 | -               | -              | -             | -             | -            | -              | 725                |
| Centres                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Testing Stations                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Galleries                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                              |     | 523             | 620                 | -               | -              | 192           | -             | 192          | #DIV/0!        | 620                |
| Cemeteries/Crematoria                  |     | 999             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Police                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Parks                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Open Space                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Nature Reserves                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Ablution Facilities             |     | 74              | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Markets                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Stalls                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Abattoirs                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Airports                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Taxi Ranks/Bus Terminals               |     | -               | 6,000               | -               | -              | -             | 3,000         | (3,000)      | (0)            | 6,000              |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities        |     | 1,429           | 4,631               | -               | -              | -             | 1,934         | 1,934        | 100.0%         | 4,631              |
| Indoor Facilities                      |     | 1,414           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities                     |     | 16              | 4,631               | -               | -              | -             | 1,934         | (1,934)      | (0)            | 4,631              |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Monuments                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Historic Buildings                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Works of Art                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Conservation Areas                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Heritage                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>                    |     | 1,376           | 2,150               | -               | -              | -             | 300           | 300          | 100.0%         | 2,150              |
| Operational Buildings                  |     | -               | 1,150               | -               | -              | -             | 300           | 300          | 100.0%         | 1,150              |
| Municipal Offices                      |     | -               | 1,150               | -               | -              | -             | 300           | (300)        | (0)            | 1,150              |
| Pay/Enquiry Points                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Building Plan Offices                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Workshops                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Yards                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Stores                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Laboratories                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Training Centres                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Manufacturing Plant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Depots                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                |     | 1,376           | 1,000               | -               | -              | -             | -             | -            | -              | 1,000              |
| Staff Housing                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Social Housing                         |     | 1,376           | 1,000               | -               | -              | -             | -             | -            | -              | 1,000              |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b> |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Biological or Cultivated Assets        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Servitudes                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                                             | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|---------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                         |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                             | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Licences and Rights                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Rights                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Effluent Licenses                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Licenses                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Computer Software and Applications                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Load Settlement Software Applications                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unspecified                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Computer Equipment</u>                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Computer Equipment                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Furniture and Office Equipment</u>                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Furniture and Office Equipment                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Machinery and Equipment</u>                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Machinery and Equipment                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Transport Assets</u>                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transport Assets                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Land</u>                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Land                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Zoo's, Marine and Non-biological Animals</u>         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Zoo's, Marine and Non-biological Animals                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Living resources</u>                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Mature                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Policing and Protection                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Zoological plants and animals                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Immature                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Policing and Protection                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Zoological plants and animals                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total Capital Expenditure on renewal of existing assets | 1   | 70,673          | 155,503             | -               | 16,247         | 19,033        | 39,471        | 20,438       | 51.8%          | 155,503            |

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

| Description                                                         | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                     |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                         | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                               |     | 39,379          | 57,529              | -               | 7,148          | 11,675        | 14,382        | 2,708        | 18.8%          | 57,529             |
| Roads Infrastructure                                                |     | 10,943          | 18,542              | -               | 2,317          | 3,368         | 4,636         | 1,267        | 27.3%          | 18,542             |
| Roads                                                               |     | 6,560           | 12,347              | -               | 2,046          | 2,568         | 3,087         | (518)        | (0)            | 12,347             |
| Road Structures                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture                                                      |     | 4,383           | 6,195               | -               | 271            | 800           | 1,549         | (749)        | (0)            | 6,195              |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                                          |     | 5,470           | 7,880               | -               | 47             | 75            | 1,970         | 1,895        | 96.2%          | 7,880              |
| Drainage Collection                                                 |     | 5,470           | 7,880               | -               | 47             | 75            | 1,970         | (1,895)      | (0)            | 7,880              |
| Storm water Conveyance                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                           |     | 22,967          | 31,074              | -               | 4,785          | 8,232         | 7,768         | (463)        | -6.0%          | 31,074             |
| Power Plants                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                      |     | 421             | 1,957               | -               | 123            | 583           | 489           | 93           | 0              | 1,957              |
| MV Switching Stations                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks                                                         |     | 22,545          | 29,117              | -               | 4,662          | 7,649         | 7,279         | 370          | 0              | 29,117             |
| LV Networks                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Dams and Weirs                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Station                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                                          |     | -               | 33                  | -               | -              | -             | 8             | 8            | 100.0%         | 33                 |
| Landfill Sites                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities                                         |     | -               | 33                  | -               | -              | -             | 8             | (8)          | (0)            | 33                 |
| 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                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                            | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|----------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                            | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Distribution Layers                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                |     | 1,650           | 2,290               | -               | 16             | 64            | 573           | 509          | 88.8%          | 2,290              |
| Community Facilities                   |     | 1,312           | 1,836               | -               | 16             | 25            | 459           | 434          | 94.5%          | 1,836              |
| Halls                                  |     | 1,312           | 1,836               | -               | 16             | 25            | 459           | (434)        | (0)            | 1,836              |
| Centres                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Testing Stations                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Galleries                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries/Crematoria                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Police                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Parks                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Open Space                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Nature Reserves                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Ablution Facilities             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Markets                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Stalls                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Abattoirs                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Airports                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Taxi Ranks/Bus Terminals               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities        |     | 337             | 454                 | -               | -              | 39            | 114           | 75           | 65.8%          | 454                |
| Indoor Facilities                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities                     |     | 337             | 454                 | -               | -              | 39            | 114           | (75)         | (0)            | 454                |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Monuments                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Historic Buildings                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Works of Art                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Conservation Areas                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Heritage                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>                    |     | 3,033           | 4,619               | -               | 238            | 597           | 1,155         | 558          | 48.3%          | 4,619              |
| Operational Buildings                  |     | 3,033           | 4,619               | -               | 238            | 597           | 1,155         | 558          | 48.3%          | 4,619              |
| Municipal Offices                      |     | 3,033           | 4,619               | -               | 238            | 597           | 1,155         | (558)        | (0)            | 4,619              |
| Pay/Enquiry Points                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Building Plan Offices                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Workshops                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Yards                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Stores                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Laboratories                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Training Centres                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Manufacturing Plant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Depots                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Staff Housing                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Social Housing                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b> |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Biological or Cultivated Assets        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Servitudes                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                                      | Ref      | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|--------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                  |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                               | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| <u>Licences and Rights</u>                       |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Water Rights</i>                              |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Effluent Licenses</i>                         |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Solid Waste Licenses</i>                      |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Computer Software and Applications</i>        |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Load Settlement Software Applications</i>     |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Unspecified</i>                               |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Computer Equipment</u>                        |          | 215             | 280                 | -               | 7              | 43            | 70            | 27           | 38.3%          | 280                |
| Computer Equipment                               |          | 215             | 280                 | -               | 7              | 43            | 70            | (27)         | (0)            | 280                |
| <u>Furniture and Office Equipment</u>            |          | 21              | 284                 | -               | -              | 0             | 71            | 71           | 99.6%          | 284                |
| Furniture and Office Equipment                   |          | 21              | 284                 | -               | -              | 0             | 71            | (71)         | (0)            | 284                |
| <u>Machinery and Equipment</u>                   |          | 2,678           | 4,220               | -               | 152            | 179           | 1,055         | 876          | 83.0%          | 4,220              |
| Machinery and Equipment                          |          | 2,678           | 4,220               | -               | 152            | 179           | 1,055         | (876)        | (0)            | 4,220              |
| <u>Transport Assets</u>                          |          | 10,007          | 16,097              | -               | 1,265          | 3,215         | 4,024         | 809          | 20.1%          | 16,097             |
| Transport Assets                                 |          | 10,007          | 16,097              | -               | 1,265          | 3,215         | 4,024         | (809)        | (0)            | 16,097             |
| <u>Land</u>                                      |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Land                                             |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Zoo's, Marine and Non-biological Animals</u>  |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Zoo's, Marine and Non-biological Animals         |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Living resources</u>                          |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Mature</i>                                    |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Policing and Protection</i>                   |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Zoological plants and animals</i>             |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Immature</i>                                  |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Policing and Protection</i>                   |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Zoological plants and animals</i>             |          | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Repairs and Maintenance Expenditure</b> | <b>1</b> | <b>56,982</b>   | <b>85,319</b>       | <b>-</b>        | <b>8,826</b>   | <b>15,773</b> | <b>21,330</b> | <b>5,556</b> | <b>26.0%</b>   | <b>85,319</b>      |

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

| Description                                  | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|----------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                              |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                  | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        |     | 56,102          | 103,632             | -               | 6,085          | 18,630        | 25,908        | 7,278        | 28.1%          | 103,632            |
| Roads Infrastructure                         |     | 34,021          | 68,305              | -               | 3,874          | 11,778        | 17,076        | 5,298        | 31.0%          | 68,305             |
| Roads                                        |     | 34,017          | 68,305              | -               | 4,021          | 11,778        | 17,076        | (5,298)      | (0)            | 68,305             |
| Road Structures                              |     | 3               | -                   | -               | (139)          | -             | -             | -            | -              | -                  |
| Road Furniture                               |     | -               | -                   | -               | (8)            | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | (0)            | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                   |     | -               | 5,085               | -               | 3              | 90            | 1,271         | 1,181        | 92.9%          | 5,085              |
| Drainage Collection                          |     | -               | -                   | -               | (24)           | -             | -             | -            | -              | -                  |
| Storm water Conveyance                       |     | -               | 5,085               | -               | 28             | 90            | 1,271         | (1,181)      | (0)            | 5,085              |
| Attenuation                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                    |     | 21,626          | 29,852              | -               | 2,178          | 6,672         | 7,463         | 791          | 10.6%          | 29,852             |
| Power Plants                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations                               |     | 5,413           | 7,046               | -               | 573            | 1,757         | 1,761         | (5)          | (0)            | 7,046              |
| HV Switching Station                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                               |     | -               | 1,102               | -               | -              | -             | 275           | (275)        | (0)            | 1,102              |
| MV Switching Stations                        |     | 90              | 167                 | -               | 10             | 30            | 42            | (12)         | (0)            | 167                |
| MV Networks                                  |     | 7,143           | 9,991               | -               | 659            | 2,021         | 2,498         | (476)        | (0)            | 9,991              |
| LV Networks                                  |     | 3,620           | 5,055               | -               | 339            | 1,041         | 1,264         | (223)        | (0)            | 5,055              |
| Capital Spares                               |     | 5,360           | 6,490               | -               | 597            | 1,823         | 1,623         | 200          | 0              | 6,490              |
| Water Supply Infrastructure                  |     | 11              | -                   | -               | 1              | 3             | -             | (3)          | #DIV/0!        | -                  |
| Dams and Weirs                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                    |     | 11              | -                   | -               | 1              | 3             | -             | 3            | #DIV/0!        | -                  |
| Reservoirs                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Station                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                   |     | 445             | 390                 | -               | 29             | 87            | 98            | 11           | 11.1%          | 390                |
| Landfill Sites                               |     | 410             | 319                 | -               | 22             | 69            | 80            | (11)         | (0)            | 319                |
| Waste Transfer Stations                      |     | 10              | 13                  | -               | 1              | 2             | 3             | (1)          | (0)            | 13                 |
| Waste Processing Facilities                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points                        |     | 25              | 59                  | -               | 6              | 15            | 15            | 1            | 0              | 59                 |
| 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                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                            | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|----------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                            | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Distribution Layers                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                |     | 13,492          | 21,679              | -               | 1,158          | 3,548         | 5,420         | 1,872        | 34.5%          | 21,679             |
| Community Facilities                   |     | 11,420          | 18,964              | -               | 945            | 2,900         | 4,741         | 1,841        | 38.8%          | 18,964             |
| Halls                                  |     | 554             | 939                 | -               | 61             | 186           | 235           | (49)         | (0)            | 939                |
| Centres                                |     | 2,621           | 5,285               | -               | 210            | 644           | 1,321         | (677)        | (0)            | 5,285              |
| Crèches                                |     | 644             | 801                 | -               | 53             | 162           | 200           | (38)         | (0)            | 801                |
| Clinics/Care Centres                   |     | 6               | 7                   | -               | 0              | 1             | 2             | (0)          | (0)            | 7                  |
| Fire/Ambulance Stations                |     | 21              | 27                  | -               | 2              | 5             | 7             | (1)          | (0)            | 27                 |
| Testing Stations                       |     | 37              | 48                  | -               | 3              | 9             | 12            | (3)          | (0)            | 48                 |
| Museums                                |     | -               | 1,406               | -               | -              | -             | 352           | (352)        | (0)            | 1,406              |
| Galleries                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                               |     | 37              | 48                  | -               | 3              | 9             | 12            | (3)          | (0)            | 48                 |
| Libraries                              |     | 457             | 750                 | -               | 38             | 117           | 187           | (71)         | (0)            | 750                |
| Cemeteries/Crematoria                  |     | 618             | 1,104               | -               | 53             | 163           | 276           | (113)        | (0)            | 1,104              |
| Police                                 |     | 1               | 48                  | -               | 0              | 1             | 12            | (11)         | (0)            | 48                 |
| Parks                                  |     | 29              | 80                  | -               | 2              | 7             | 20            | (13)         | (0)            | 80                 |
| Public Open Space                      |     | 4,812           | 6,237               | -               | 362            | 1,111         | 1,559         | (449)        | (0)            | 6,237              |
| Nature Reserves                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Ablution Facilities             |     | 1,482           | 2,056               | -               | 149            | 458           | 514           | (56)         | (0)            | 2,056              |
| Markets                                |     | 97              | 123                 | -               | 8              | 24            | 31            | (7)          | (0)            | 123                |
| Stalls                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Abattoirs                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Airports                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Taxi Ranks/Bus Terminals               |     | 4               | 5                   | -               | 0              | 1             | 1             | (0)          | (0)            | 5                  |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities        |     | 2,073           | 2,715               | -               | 212            | 648           | 679           | 31           | 4.6%           | 2,715              |
| Indoor Facilities                      |     | -               | -                   | -               | (10)           | -             | -             | -            | -              | -                  |
| Outdoor Facilities                     |     | 2,073           | 2,715               | -               | 223            | 648           | 679           | (31)         | (0)            | 2,715              |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Monuments                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Historic Buildings                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Works of Art                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Conservation Areas                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Heritage                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>                    |     | 4,119           | 5,444               | -               | 403            | 1,232         | 1,361         | 129          | 9.5%           | 5,444              |
| Operational Buildings                  |     | 3,670           | 4,815               | -               | 366            | 1,122         | 1,204         | 82           | 6.8%           | 4,815              |
| Municipal Offices                      |     | 2,652           | 3,510               | -               | 282            | 863           | 877           | (14)         | (0)            | 3,510              |
| Pay/Enquiry Points                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Building Plan Offices                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Workshops                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Yards                                  |     | 860             | 1,049               | -               | 73             | 221           | 262           | (41)         | (0)            | 1,049              |
| Stores                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Laboratories                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Training Centres                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Manufacturing Plant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Depots                                 |     | 158             | 256                 | -               | 12             | 37            | 64            | (27)         | (0)            | 256                |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                |     | 449             | 630                 | -               | 36             | 110           | 157           | 47           | 29.9%          | 630                |
| Staff Housing                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Social Housing                         |     | 449             | 630                 | -               | 36             | 110           | 157           | (47)         | (0)            | 630                |
| Capital Spares                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b> |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Biological or Cultivated Assets        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>               |     | 532             | 1,125               | -               | 13             | 26            | 281           | 256          | 90.9%          | 1,125              |
| Servitudes                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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

| Description                                     | Ref      | Budget Year 2023/24 |                 |                 |                |               |               |               |                |                    |
|-------------------------------------------------|----------|---------------------|-----------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                                 |          | 2022/23             | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands                                     | 1        | Audited Outcome     |                 |                 |                |               |               |               |                |                    |
| Licences and Rights                             |          | 532                 | 1,125           | -               | 13             | 26            | 281           | 256           | 90.9%          | 1,125              |
| Water Rights                                    |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Effluent Licenses                               |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Solid Waste Licenses                            |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Computer Software and Applications              |          | 532                 | 1,007           | -               | 13             | 26            | 252           | (226)         | (0)            | 1,007              |
| Load Settlement Software Applications           |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Unspecified                                     |          | -                   | 118             | -               | -              | -             | 30            | (30)          | (0)            | 118                |
| <b>Computer Equipment</b>                       |          | <b>2,002</b>        | <b>3,563</b>    | <b>-</b>        | <b>225</b>     | <b>675</b>    | <b>891</b>    | <b>216</b>    | <b>24.2%</b>   | <b>3,563</b>       |
| Computer Equipment                              |          | 2,002               | 3,563           | -               | 225            | 675           | 891           | (216)         | (0)            | 3,563              |
| <b>Furniture and Office Equipment</b>           |          | <b>1,483</b>        | <b>2,869</b>    | <b>-</b>        | <b>193</b>     | <b>579</b>    | <b>717</b>    | <b>138</b>    | <b>19.2%</b>   | <b>2,869</b>       |
| Furniture and Office Equipment                  |          | 1,483               | 2,869           | -               | 193            | 579           | 717           | (138)         | (0)            | 2,869              |
| <b>Machinery and Equipment</b>                  |          | <b>3,330</b>        | <b>5,159</b>    | <b>-</b>        | <b>313</b>     | <b>952</b>    | <b>1,290</b>  | <b>338</b>    | <b>26.2%</b>   | <b>5,159</b>       |
| Machinery and Equipment                         |          | 3,330               | 5,159           | -               | 313            | 952           | 1,290         | (338)         | (0)            | 5,159              |
| <b>Transport Assets</b>                         |          | <b>5,964</b>        | <b>9,435</b>    | <b>-</b>        | <b>747</b>     | <b>2,145</b>  | <b>2,359</b>  | <b>214</b>    | <b>9.1%</b>    | <b>9,435</b>       |
| Transport Assets                                |          | 5,964               | 9,435           | -               | 747            | 2,145         | 2,359         | (214)         | (0)            | 9,435              |
| <b>Land</b>                                     |          | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>           |
| Land                                            |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b> |          | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>           |
| Zoo's, Marine and Non-biological Animals        |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| <b>Living resources</b>                         |          | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>           |
| Mature                                          |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Policing and Protection                         |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Zoological plants and animals                   |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Immature                                        |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Policing and Protection                         |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| Zoological plants and animals                   |          | -                   | -               | -               | -              | -             | -             | -             | -              | -                  |
| <b>Total Depreciation</b>                       | <b>1</b> | <b>87,024</b>       | <b>152,907</b>  | <b>-</b>        | <b>9,137</b>   | <b>27,787</b> | <b>38,227</b> | <b>10,440</b> | <b>27.3%</b>   | <b>152,907</b>     |

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

| Description                                                                         | Ref | Budget Year 2023/24 |          |          |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------|-----|---------------------|----------|----------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                     |     | 2022/23             | Original | Adjusted | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                         | 1   | Audited Outcome     | Budget   | Budget   |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                     |          |          |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                               |     | 18,932              | 455,708  | -        | 5,043          | 16,200        | 174,257       | 158,057      | 90.7%          | 455,708            |
| Roads Infrastructure                                                                |     | 15,460              | 195,170  | -        | -              | 2,735         | 91,288        | 88,553       | 97.0%          | 195,170            |
| Roads                                                                               |     | 15,460              | 188,850  | -        | -              | 2,735         | 84,968        | (82,233)     | (0)            | 188,850            |
| Road Structures                                                                     |     | -                   | 6,320    | -        | -              | -             | 6,320         | (6,320)      | (0)            | 6,320              |
| Road Furniture                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                                                          |     | -                   | 206,854  | -        | 2,411          | 8,664         | 67,870        | 59,206       | 87.2%          | 206,854            |
| Drainage Collection                                                                 |     | -                   | 205,554  | -        | 2,411          | 7,936         | 67,870        | (59,934)     | (0)            | 205,554            |
| Storm water Conveyance                                                              |     | -                   | 1,300    | -        | -              | 728           | -             | 728          | #DIV/0!        | 1,300              |
| Attenuation                                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                                           |     | 3,472               | 53,685   | -        | 2,632          | 4,801         | 15,099        | 10,298       | 68.2%          | 53,685             |
| Power Plants                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| HV Substations                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                                                                |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                                      |     | 995                 | 33,897   | -        | 1,376          | 1,376         | 13,461        | (12,085)     | (0)            | 33,897             |
| MV Switching Stations                                                               |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| MV Networks                                                                         |     | -                   | 12,325   | -        | 203            | 253           | 1,638         | (1,384)      | (0)            | 12,325             |
| LV Networks                                                                         |     | 2,477               | 7,463    | -        | 1,053          | 3,172         | -             | 3,172        | #DIV/0!        | 7,463              |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Dams and Weirs                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                                           |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                                       |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                                                               |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Distribution                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Distribution Points                                                                 |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                                           |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Pump Station                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                                   |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Landfill Sites                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations                                                             |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points                                                               |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities                                                   |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure                                                                 |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Rail Lines                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Rail Structures                                                                     |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Rail Furniture                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                                                 |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                                              |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure                                                              |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Sand Pumps                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Piers                                                                               |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Revetments                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Promenades                                                                          |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Data Centres                                                                        |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |
| Core Layers                                                                         |     | -                   | -        | -        | -              | -             | -             | -            | -              | -                  |

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

| Description                            | Ref | Budget Year 2023/24           |                    |                    |                |               |                  |                 |                      |                       |
|----------------------------------------|-----|-------------------------------|--------------------|--------------------|----------------|---------------|------------------|-----------------|----------------------|-----------------------|
|                                        |     | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                            | 1   |                               |                    |                    |                |               |                  |                 |                      |                       |
| Distribution Layers                    |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Capital Spares                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Community Assets</b>                |     | 1,086                         | 10,264             | -                  | 519            | 598           | 4,576            | 3,978           | 86.9%                | 10,264                |
| Community Facilities                   |     | 68                            | 2,000              | -                  | -              | -             | -                | -               | -                    | 2,000                 |
| Halls                                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Centres                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Crèches                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Clinics/Care Centres                   |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Fire/Ambulance Stations                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Testing Stations                       |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Museums                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Galleries                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Theatres                               |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Libraries                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Cemeteries/Crematoria                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Police                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Parks                                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Public Open Space                      |     | 68                            | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Nature Reserves                        |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Public Ablution Facilities             |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Markets                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Stalls                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Abattoirs                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Airports                               |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Taxi Ranks/Bus Terminals               |     | -                             | 2,000              | -                  | -              | -             | -                | -               | -                    | 2,000                 |
| Capital Spares                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Sport and Recreation Facilities        |     | 1,017                         | 8,264              | -                  | 519            | 598           | 4,576            | 3,978           | 86.9%                | 8,264                 |
| Indoor Facilities                      |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Outdoor Facilities                     |     | 1,017                         | 8,264              | -                  | 519            | 598           | 4,576            | (3,978)         | (0)                  | 8,264                 |
| Capital Spares                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Heritage assets</b>                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Monuments                              |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Historic Buildings                     |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Works of Art                           |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Conservation Areas                     |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Other Heritage                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Investment properties</b>           |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Revenue Generating                     |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Improved Property                      |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Unimproved Property                    |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Non-revenue Generating                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Improved Property                      |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Unimproved Property                    |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Other assets</b>                    |     | 155                           | 5,944              | -                  | -              | -             | -                | -               | -                    | 5,944                 |
| Operational Buildings                  |     | 155                           | 5,944              | -                  | -              | -             | -                | -               | -                    | 5,944                 |
| Municipal Offices                      |     | 155                           | 2,435              | -                  | -              | -             | -                | -               | -                    | 2,435                 |
| Pay/Enquiry Points                     |     | -                             | 2,659              | -                  | -              | -             | -                | -               | -                    | 2,659                 |
| Building Plan Offices                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Workshops                              |     | -                             | 850                | -                  | -              | -             | -                | -               | -                    | 850                   |
| Yards                                  |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Stores                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Laboratories                           |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Training Centres                       |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Manufacturing Plant                    |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Depots                                 |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Capital Spares                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Housing                                |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Staff Housing                          |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Social Housing                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Capital Spares                         |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Biological or Cultivated Assets</b> |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Biological or Cultivated Assets        |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| <b>Intangible Assets</b>               |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |
| Servitudes                             |     | -                             | -                  | -                  | -              | -             | -                | -               | -                    | -                     |

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

| Description                                                      | Ref      | 2022/23         | Budget Year 2023/24 |                 |                |               |                |                |                |                    |
|------------------------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
|                                                                  |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands                                                      | 1        |                 |                     |                 |                |               |                |                |                |                    |
| <u>Licences and Rights</u>                                       |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Water Rights</i>                                              |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Effluent Licenses</i>                                         |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Solid Waste Licenses</i>                                      |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Computer Software and Applications</i>                        |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Load Settlement Software Applications</i>                     |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Unspecified</i>                                               |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Computer Equipment</u>                                        |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Computer Equipment                                               |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Furniture and Office Equipment</u>                            |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Furniture and Office Equipment                                   |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Machinery and Equipment</u>                                   |          | 44              | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Machinery and Equipment                                          |          | 44              | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Transport Assets</u>                                          |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Transport Assets                                                 |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Land</u>                                                      |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Land                                                             |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Zoo's, Marine and Non-biological Animals</u>                  |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Zoo's, Marine and Non-biological Animals                         |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <u>Living resources</u>                                          |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Mature                                                           |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Policing and Protection</i>                                   |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Zoological plants and animals</i>                             |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| Immature                                                         |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Policing and Protection</i>                                   |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <i>Zoological plants and animals</i>                             |          | -               | -                   | -               | -              | -             | -              | -              | -              | -                  |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | <b>1</b> | <b>20,217</b>   | <b>471,916</b>      | <b>-</b>        | <b>5,561</b>   | <b>16,797</b> | <b>178,832</b> | <b>162,035</b> | <b>90.6%</b>   | <b>471,916</b>     |



## 2.1 DEBTOR'S ANALYSIS

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

| Description                                                             | NT Code     | Budget Year 2023/24 |               |               |               |               |               |               |                |                | Total over 90 days |  |  |
|-------------------------------------------------------------------------|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|--------------------|--|--|
|                                                                         |             | 0-30 Days           | 31-60 Days    | 61-90 Days    | 91-120 Days   | 121-150 Days  | 151-180 Days  | 181 Days-1 Yr | Over 1Yr       | Total          |                    |  |  |
| R thousands                                                             |             |                     |               |               |               |               |               |               |                |                |                    |  |  |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |               |               |               |               |               |               |                |                |                    |  |  |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | -                   | -             | -             | -             | -             | -             | -             | -              | -              | -                  |  |  |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 82,768              | 8,734         | 49,895        | 2,313         | 2,310         | 1,554         | 796           | 22,567         | 170,968        | 29,541             |  |  |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | 37,769              | 28,990        | 6,953         | 6,564         | 6,952         | 6,760         | 6,446         | 117,624        | 218,058        | 146,346            |  |  |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | -                   | -             | -             | -             | -             | -             | -             | -              | -              | -                  |  |  |
| Receivables from Exchange Transactions - Waste Management               | 1600        | 5,282               | 2,003         | 1,491         | 1,133         | 922           | 788           | 794           | 17,050         | 29,462         | 20,687             |  |  |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | 55                  | 23            | 22            | 22            | 21            | 21            | 99            | 2,297          | 2,561          | 2,460              |  |  |
| Interest on Arrear Debtor Accounts                                      | 1810        | 933                 | 843           | 487           | 452           | 388           | 364           | 520           | 19,805         | 23,791         | 21,528             |  |  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -             | -             | -             | -             | -             | -             | -              | -              | -                  |  |  |
| Other                                                                   | 1900        | 2,209               | 142           | 664           | 408           | 227           | 557           | 482           | 42,051         | 46,739         | 43,725             |  |  |
| <b>Total By Income Source</b>                                           | <b>2000</b> | <b>129,046</b>      | <b>38,734</b> | <b>59,512</b> | <b>12,891</b> | <b>10,820</b> | <b>10,843</b> | <b>9,137</b>  | <b>221,394</b> | <b>491,579</b> | <b>264,286</b>     |  |  |
| <b>2022/23 - totals only</b>                                            |             | -                   | -             | -             | -             | -             | -             | -             | -              | -              | -                  |  |  |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |               |               |               |               |               |               |                |                |                    |  |  |
| Organs of State                                                         | 2200        | 3,066               | 13,538        | 174           | 147           | 136           | 134           | 142           | 9,892          | 27,248         | 10,430             |  |  |
| Commercial                                                              | 2300        | 63,807              | 5,123         | 29,997        | 2,089         | 2,769         | 1,596         | 1,966         | 46,645         | 154,011        | 55,084             |  |  |
| Households                                                              | 2400        | 62,154              | 20,074        | 29,341        | 10,655        | 7,915         | 8,314         | 7,010         | 164,857        | 310,320        | 198,752            |  |  |
| Other                                                                   | 2500        | -                   | -             | -             | -             | -             | -             | -             | -              | -              | -                  |  |  |
| <b>Total By Customer Group</b>                                          | <b>2600</b> | <b>129,046</b>      | <b>38,734</b> | <b>59,512</b> | <b>12,891</b> | <b>10,820</b> | <b>10,843</b> | <b>9,137</b>  | <b>221,394</b> | <b>491,579</b> | <b>264,286</b>     |  |  |

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

### Consumer Debtors

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

| Consumer Debtors as at 30 June 2023 |                      |                      |                      |                     |                       |                       |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|-----------------------|
| Rates and Services Debtors          |                      |                      |                      |                     |                       |                       |
|                                     | 30 days              | 60 days              | 90 days              | 120 days            | Over 150 days         | Total                 |
| Rates                               | 21,424,687.45        | 10,927,613.08        | 8,809,398.27         | 6,795,032.13        | 106,628,149.07        | 154,584,880.01        |
| Refuse                              | 2,549,513.68         | 1,479,513.15         | 1,069,396.25         | 1,014,441.56        | 16,225,207.69         | 22,338,072.32         |
| Electricity                         | 62,456,029.63        | 6,092,219.40         | 2,384,279.89         | 1,113,891.53        | 19,333,406.47         | 91,379,826.92         |
| Interest/Collection/Sundries/Vat    | 3,553,184.06         | 1,194,005.87         | 1,507,861.44         | 928,838.05          | 48,165,703.10         | 55,349,592.52         |
|                                     | <b>89,983,414.83</b> | <b>19,693,351.50</b> | <b>13,770,935.85</b> | <b>9,852,203.27</b> | <b>190,352,466.33</b> | <b>323,652,371.77</b> |
|                                     | <b>28%</b>           | <b>6%</b>            | <b>4%</b>            | <b>3%</b>           | <b>59%</b>            | <b>100%</b>           |

| Consumer Debtors as at 30 September 2023 |                      |                      |                      |                      |                       |                       |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Rates and Services Debtors               |                      |                      |                      |                      |                       |                       |
|                                          | 30 days              | 60 days              | 90 days              | 120 days             | Over 150 days         | Total                 |
| Rates                                    | 26,102,758.51        | 25,269,341.93        | 5,321.09             | 7,330,295.93         | 109,183,227.94        | 167,880,303.23        |
| Refuse                                   | 3,343,131.92         | 1,495,376.63         | 927,875.10           | 943,939.88           | 16,543,837.47         | 23,254,161.00         |
| Electricity                              | 24,547,460.82        | 6,442,266.79         | 42,549,180.00        | 1,621,140.49         | 17,234,396.97         | 92,394,445.07         |
| Interest/Collection/Sundries/Vat         | 102,669.46           | 1,242,223.20         | 12,134,529.32        | 1,480,430.24         | 52,176,515.40         | 67,136,367.62         |
|                                          | <b>54,096,020.70</b> | <b>34,449,208.54</b> | <b>55,606,263.33</b> | <b>11,375,806.54</b> | <b>195,137,977.79</b> | <b>350,665,276.91</b> |
|                                          | <b>15%</b>           | <b>10%</b>           | <b>16%</b>           | <b>3%</b>            | <b>56%</b>            | <b>100%</b>           |

Consumer debtors amounted to R 350,665,276.91 as at 30 September 2023. This indicates an increase of R 27,012,905.14 since 30 June 2023. The majority of the debt under this category is over 150 days. The effects of a slow recovering economy after Covid-19, increasing costs of basic services and living expenses, high unemployment rates and recent natural disasters in KZN, have had a lasting effect which have contributed to the slow recovery of old debt.

With the current economic uncertainty and sudden increase in living expenses that the country is facing it is unlikely for the consumer debt to see the significant decrease within the next financial year.

For the financial year 2023/24, various revenue enhancement initiatives were carried out such as inspection of faulty meters, back-billings for electricity, refuse & consumer deposit review and implementation of the rating code for unauthorized use saw an increase in overall revenue which accounts for the increase in overall debt during the year.

The current collection rate as at 30 September 2023 is 98.27%. The collection rate for the 2022/23 financial year was 95.95%.

## Sundry Debtors

Sundry Debtors amounts to R 39,271,255m with the majority in the 120 days and over category. The debt has increased by approximately R 576k from June 2023 as reflected in the tables below.

| KWADUKUZA MUNICIPALITY             |            |            |            |            |               |               |
|------------------------------------|------------|------------|------------|------------|---------------|---------------|
| SUNDRY DEBTORS AGE ANALYSIS REPORT |            |            |            |            |               |               |
| 30 September 2023                  |            |            |            |            |               |               |
|                                    | 30 Days    | 60 Days    | 90 Days    | 120 Days   | 150+ Days     | Totals        |
| <b>By Function</b>                 |            |            |            |            |               |               |
| Housing                            | 104,838.43 | 99,540.08  | 97,349.20  | 51,878.98  | 9,423,908.72  | 9,777,515.41  |
| Electricity                        | -12,848.22 | 524.21     | 519.88     | 10,459.55  | 72,864.29     | 71,519.71     |
| Other                              |            |            |            |            |               |               |
| 101 Accounts (General)             | 391,036.47 | 32,756.62  | 3,476.58   | 3,447.84   | 24,042,185.91 | 24,472,903.42 |
| 103 Accounts (Fire & Rescue)       | 38,443.32  | 62,019.00  | 37,639.03  | 70,509.67  | 4,591,545.37  | 4,800,156.39  |
| 105 Accounts (Staff Accounts)      | 860.74     | 13,444.87  | 742.50     | 761.16     | 125,171.77    | 140,981.04    |
| 106 Accounts (Medical Aid)         | 6,362.37   | 1,817.20   | -          | -          | -             | 8,179.57      |
|                                    | 528,693.11 | 210,101.98 | 139,727.19 | 137,057.20 | 38,255,676.06 | 39,271,255.54 |
|                                    |            |            |            |            |               |               |
|                                    |            |            |            |            |               |               |
|                                    |            |            |            |            |               |               |
|                                    |            |            |            |            |               |               |
| <b>By Customer Group</b>           |            |            |            |            |               |               |
| SD Business Debtors                | 399,391.30 | 64,912.25  | 11,644.91  | 10,458.92  | 846,436.49    | 1,332,843.87  |
| SD Govt Debtors                    | 33,919.10  | 33,723.53  | 33,360.16  | 43,028.43  | 7,083,672.16  | 7,227,703.38  |
| SD Household Debtors               | 85,337.03  | 105,067.18 | 90,169.73  | 45,744.90  | 9,339,776.02  | 9,666,094.86  |
| SD Other Debtors                   | 10,045.68  | 6,399.02   | 4,552.39   | 37,824.95  | 20,985,791.39 | 21,044,613.43 |
|                                    | 528,693.11 | 210,101.98 | 139,727.19 | 137,057.20 | 38,255,676.06 | 39,271,255.54 |

| SUNDRY DEBTORS AGE ANALYSIS REPORT |               |         |            |            |            |                 |
|------------------------------------|---------------|---------|------------|------------|------------|-----------------|
| 30 June 2023                       |               |         |            |            |            |                 |
|                                    | Total         | Current | 30 Days    | 60 Days    | 90 Days    | 120 Days & Over |
| <b>By Function</b>                 |               |         |            |            |            |                 |
| Housing                            | 9,559,912.79  | -       | 62,472.10  | 99,996.17  | 96,377.24  | 9,301,067.28    |
| Electricity                        | 84,940.65     | -       | 11,437.02  | 1,079.28   | 436.30     | 71,988.05       |
| Other                              |               |         |            |            |            |                 |
| 101 Accounts                       | 24,252,269.50 |         | 173,190.33 | 38,296.64  | 5,415.00   | 24,035,367.53   |
| 103 Accounts                       | 4,662,055.04  |         | 70,509.67  | 43,776.21  | 36,665.00  | 4,511,104.16    |
| 105 Accounts                       | 130,750.13    |         | 2,578.36   | 3,616.73   | 749.78     | 123,805.26      |
| 106 Accounts                       | 5,274.97      |         | 5,208.57   | 66.40      | -          | -               |
|                                    | 38,695,203.08 | -       | 325,396.05 | 186,831.43 | 139,643.32 | 38,043,332.28   |
|                                    |               |         |            |            |            |                 |
|                                    |               |         |            |            |            |                 |
|                                    |               |         |            |            |            |                 |
|                                    |               |         |            |            |            |                 |
| <b>By Customer Group</b>           |               |         |            |            |            |                 |
| SD Business Debtors                | 1,163,909.06  | -       | 214,915.46 | 56,357.15  | 13,469.10  | 879,167.35      |
| SD Govt Debtors                    | 7,126,784.74  | -       | 43,029.04  | 32,823.19  | 32,469.07  | 7,018,463.44    |
| SD Household Debtors               | 9,453,235.07  | -       | 55,836.81  | 93,349.26  | 89,487.35  | 9,214,561.65    |
| SD Other Debtors                   | 20,951,274.21 | -       | 11,614.74  | 4,301.83   | 4,217.80   | 20,931,139.84   |
|                                    | 38,695,203.08 | -       | 325,396.05 | 186,831.43 | 139,643.32 | 38,043,332.28   |

The consolidated debtors total R 389,936m, however the system generated debtors ageing report reflect total debt as R 491,579m. The variance in reporting will need to be reviewed by the revenue section.



## 2.2 CREDITORS ANALYSIS

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

| Description<br>R thousands                     | NT<br>Code  | Budget Year 2023/24 |                 |                 |                  |                   |                   |                      |                |               | Prior year totals<br>for chart (same<br>period) |
|------------------------------------------------|-------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---------------|-------------------------------------------------|
|                                                |             | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total         |                                                 |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |                 |                 |                  |                   |                   |                      |                |               |                                                 |
| Bulk Electricity                               | 0100        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| Bulk Water                                     | 0200        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| PAYE deductions                                | 0300        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| VAT (output less input)                        | 0400        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| Pensions / Retirement deductions               | 0500        | 750                 | 102             | -               | -                | -                 | -                 | 1                    | 98             | 953           | -                                               |
| Loan repayments                                | 0600        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| Trade Creditors                                | 0700        | 8,440               | 495             | 15              | 8                | 26                | 93                | 178                  | 430            | 9,584         | -                                               |
| Auditor General                                | 0800        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| Other                                          | 0900        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -             | -                                               |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>9,190</b>        | <b>597</b>      | <b>15</b>       | <b>8</b>         | <b>26</b>         | <b>93</b>         | <b>179</b>           | <b>528</b>     | <b>10,547</b> | <b>-</b>                                        |

Director Expenditure has provided the following analysis : The above table represents the creditor's age analysis as at the end of September 2023. The amount reflected is creditors that are owed as at 30 September 2023. The table is however understated due to the accrual payments in the month of October for payments incurred in September 2023:

The creditors aging reflects a total of R 10.5m outstanding payments at in the First Quarter as per the financial system. Upon analysis, the total creditors outstanding as at 30th September 2023 amounts to R 115,7 million to date. The breakdown is as follows:

- R10,5 million as per the ageing creditors, made up of trade creditors and other creditors as per above table. Of the total outstanding, 86% relates to creditor payments that were captured in September and therefore are due within 30 days.
- R 11.3 million for waste management & dump fees and street sweeping services as per the PPP Agreement.
- R 10,1 million for services provide in September 2023 due for payment beginning of October 2023.
- R 1.2 million for street sweeping services for the period September 2023.
- R 97.4 million for September Eskom bill where the invoice is only sent to the municipality on the 3rd of the following month. The invoice will be processed end of October 2023.

- R 7 million related to disaster payments already submitted to Finance for the period ending 30 September 2023 but not yet processed due to queries.

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



## **2.3 INVESTMENT PORTFOLIO ANALYSIS**

KZN292 KwaDukuza - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 - September

| R thousands | Investments by maturity<br>Name of institution & Investment ID | Ref | Period of Investment       |                    | Capital Guarantee (Yes/No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of Investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|-------------|----------------------------------------------------------------|-----|----------------------------|--------------------|----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
|             |                                                                |     | Yrs/Months                 | Type of Investment |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
|             | <b>Municipality</b>                                            |     |                            |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
|             | ABSA Bank                                                      |     | DAILY                      | LIQUIDITY PLUS     |                            |                                 | 6.75%           |                         |                      | Daily                     | 75,689,497      | 22,121                  | 75,000,000                         |                   | 689             |
|             | ABSA Bank (3433)                                               |     | DAILY                      | MONEY MKT          |                            |                                 | 6.45%           |                         |                      | Daily                     | 3,382,499       | 94,716                  |                                    |                   | 3,405           |
|             | ABSA Bank (6707)                                               |     | DAILY                      | MONEY MKT          |                            |                                 | 6.55%           |                         |                      | Daily                     | 14,297,451      | 4,154                   |                                    |                   | 14,392          |
|             | INVEST ELECTRICITY RESERVE                                     |     | Daily                      | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 712,584         | 2,071                   |                                    |                   | 717             |
|             | INVEST ELECTRICITY ACCOUNT                                     |     | Daily                      | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 355,155         | 106,666                 |                                    |                   | 357             |
|             | FNB                                                            |     | Daily                      | MONEY MKT          |                            |                                 | 5.40%           |                         |                      | Daily                     | 18,887,528      | 29,445                  |                                    |                   | 18,994          |
|             | ABSA HOUSING PROJECT                                           |     | Daily                      | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 4,502,487       | 2,007                   |                                    |                   | 4,532           |
|             | ABSA GROUTVILLE PRIORITY                                       |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 306,835         | 5,614                   |                                    |                   | 309             |
|             | ABSA SHAYAMOYA                                                 |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 889,089         | 1,744                   |                                    |                   | 895             |
|             | ABSA DUBE VILLAGE                                              |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 266,701         | 6,454                   |                                    |                   | 268             |
|             | ABSA STEVE BIKO                                                |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 986,856         |                         |                                    |                   | 993             |
|             | INVESTEC                                                       |     | 12 MONTHS                  | FIXED              |                            |                                 | 7.34%           |                         |                      | 365 DAYS                  |                 |                         |                                    |                   | -               |
|             | Nedbank Treasury 166                                           |     | 32 DAY NOTICE CALL ACCOUNT |                    |                            |                                 | 6.75%           |                         |                      | 32 DAYS                   | 70,323,273      | 477,813                 |                                    |                   | 70,801          |
|             | ABSA (5911)                                                    |     | 12 MTH                     | FIXED              |                            |                                 | 6.45%           |                         |                      | 365 DAYS                  | 6,955,681       | 45,488                  |                                    |                   | 7,001           |
|             | ABSA                                                           |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.60%           |                         |                      | Daily                     | 39,654,861      | 264,384                 |                                    |                   | 39,919          |
|             | ABSA                                                           |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 2,850,017       | 18,638                  |                                    |                   | 2,869           |
|             | ABSA (BALLITO JUNCTION)                                        |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.45%           |                         |                      | Daily                     | 6,705,545       | 43,859                  |                                    |                   | 6,750           |
|             | Nedbank Ballito Junction 000171                                |     | 12 mth                     | FIXED              |                            |                                 | 8.85%           |                         |                      | 365 DAYS                  | 15,897,390      | 103,171                 |                                    |                   | 15,997          |
|             | ABSA (DEVELOPERS CONTR)                                        |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 6.55%           |                         |                      | Daily                     | 15,573,737      | 534,410                 | 340,000,000                        |                   | 15,977          |
|             | ABSA (4472)                                                    |     | MONTHLY                    | LIQUIDITY PLUS     |                            |                                 | 5.75%           |                         |                      | Daily                     | 96,609,387      |                         |                                    |                   | 100,670         |
|             | Standard Bank Boxers Cash n Carry                              |     | 12 MTH                     | FIXED              |                            |                                 | 5.15%           |                         |                      | 365 DAYS                  |                 | 18                      |                                    |                   | 3               |
|             | Nedbank Treasury Dev Cont (162)                                |     | 12 MTH                     | FIXED              |                            |                                 | 6.75%           |                         |                      | 180 DAYS                  | 2,706           |                         |                                    |                   | 0               |
|             | Standard Bank KwaDukuza Mall                                   |     | 6 MONTHS                   | FIXED              |                            |                                 | 5.38%           |                         |                      | 365 DAYS                  | 32,512,741      | 396,027                 |                                    |                   | 32,513          |
|             | ABSA developers Contribution 2                                 |     | 12 mth                     | FIXED              |                            |                                 | 7.51%           |                         |                      | 32 DAYS                   | 55,162,251      | 352,862                 |                                    |                   | 55,578          |
|             | Standard Bank Fixed Coals Clearing Account                     |     | 32 DAY NOTICE CALL ACCOUNT |                    |                            |                                 | 7.25%           |                         |                      | 32 DAYS                   | 46,945,390      | 337,787                 |                                    |                   | 47,288          |
|             | Investec Eskom Investment Account Deposits                     |     | 32 DAY NOTICE CALL ACCOUNT |                    |                            |                                 | 7.25%           |                         |                      | 32 DAYS                   | 47,067,109      |                         |                                    |                   | 47,405          |
|             | Standard Bank Salary Clearing Account                          |     | 6 MONTHS                   | FIXED              |                            |                                 | 4.07%           |                         |                      | 180 DAYS                  |                 |                         |                                    |                   | (0)             |
|             | Nedbank Treasury Boxers Cash n Carry                           |     | 12 mth                     | FIXED              |                            |                                 | 4.93%           |                         |                      | 365 DAYS                  | 0               |                         |                                    |                   | 25,830          |
|             | ABSA developers Contribution 3                                 |     | 6 MONTHS                   | FIXED              |                            |                                 | 6.35%           |                         |                      | 365 DAYS                  | 25,829,730      |                         |                                    |                   | 25,830          |
|             | ABSA Boxers Cash n Carry                                       |     | 12 mth                     | FIXED              |                            |                                 | 8.55%           |                         |                      | 365 DAYS                  | 10,662,027      |                         |                                    |                   | 10,662          |
|             | Nedbank KDM Mall                                               |     |                            |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|             | <b>Municipality sub-total</b>                                  |     |                            |                    |                            |                                 |                 |                         |                      |                           | 593,249         | 2,850                   | (415,000)                          | 343,528           | 524,526         |
|             | <b>Entities</b>                                                |     |                            |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   | -               |
|             | <b>Entities sub-total</b>                                      |     |                            |                    |                            |                                 |                 |                         |                      |                           | 593,249         | 2,850                   | (415,000)                          | 343,528           | 524,526         |
|             | <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                            |                    |                            |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |

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

- As it can be noted by the above, we do not have any entities and hence no investments to be recognised on their behalf.
- As at 30<sup>th</sup> September 2023, the municipality had R 524, 626m Investment portfolio. A significant portion of this is ring fenced for various statutory and constructive obligations and may therefore not be considered unencumbered cash.
- R 92,106m in the table above relates to investments that are over 3 months.
- KwaDukuza Municipality's reserves have reduced to approximately 1.04 month cash availability as at the end of September 2023 which is a significant decrease compared to the June closing coverage of 2 months cash availability. However, Council to note that cash availability reserves were 1 month at the end of September 2022. Close monitoring of the collections during the first quarter of the new financial year is necessary to ensure that we remain financially viable.
- This is reported to Finance and Local Public Administration Portfolio on a monthly basis for oversight.



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

The table below reflects grant receipts of R 146,978m for the 2023/24 financial year.

- The Municipality has received R 1,271bn disaster grant for the rehabilitation and reconstruction of road & stormwater infrastructure that was damaged during the April 2022 floods. The grant was recognised over two financial years. The balance of the grant is R 899,719m.
- R6m of the R22,027m Municipal Disaster Grant has been received in the month of October 2023.
- The first tranche of MIG has been received which amounts to R32m and has been split into operational and capital grant allocations.
- The NDPG: SCADA grant is re-imbursive in nature and allocations will be received once invoices are submitted.

| KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER               |            |                 |                         |               |                 |
|------------------------------------------------------------|------------|-----------------|-------------------------|---------------|-----------------|
| Name of grant                                              | Funder     | Opening Balance | Allocation for the year | Receipts      | Closing Balance |
| <b>Operational Grants</b>                                  |            | - 5,391,168     | - 273,927,492           | - 113,142,500 | - 160,784,992   |
| Equitable Share                                            | NATIONAL   |                 | - 259,015,992           | - 107,923,000 | - 151,092,992   |
| Financial Management Grant (FMG)                           | NATIONAL   |                 | - 1,750,000             | - 1,750,000   | -               |
| 156065105 Municipal Infrastructure Grant (PMU Operations)  | NATIONAL   |                 | - 3,064,500             | - 3,064,500   | -               |
| Title Deeds Restoration Grant                              | PROVINCIAL | - 2,688,225     |                         |               | -               |
| Natural Resource Management Project Grant (EDTEA)          | PROVINCIAL | - 192,437       |                         |               | -               |
| Housing Accreditation                                      | PROVINCIAL | - 1,016,574     | - 1,572,000             |               | - 1,572,000     |
| 03065101 Cyber Cadets (Community Library Services Grant)   | PROVINCIAL | - 508,000       | - 762,000               |               | - 762,000       |
| EPWP                                                       | PROVINCIAL |                 | - 1,624,000             | - 405,000     | - 1,219,000     |
| Provincialisation - Library Services                       | PROVINCIAL |                 | - 5,890,000             |               | - 5,890,000     |
| CETA Candidacy                                             | PROVINCIAL | - 985,932       |                         |               | -               |
| 031055010 Museum Subsidies operational                     | PROVINCIAL |                 | - 249,000               |               | - 249,000       |
| <b>Capital Grants</b>                                      |            | - 927,837,401   | - 109,671,500           | - 33,835,500  | - 75,836,000    |
| Municipal Infrastructure Grant (MIG)                       | NATIONAL   | - 148,787       | - 58,377,500            | - 28,935,500  | - 29,442,000    |
| Municipal Disaster Recovery Grant                          | NATIONAL   | - 26,823,089    | - 22,027,000            |               | - 22,027,000    |
| Municipal Disaster Response Grant                          | NATIONAL   | - 899,719,693   |                         |               | -               |
| Integrated National Electrification Programme Grant (INEP) | NATIONAL   | - 1,145,832     | - 10,800,000            | - 2,900,000   | - 7,900,000     |
| Energy Efficiency and Demand Side Management Grant (EEDSM) | NATIONAL   |                 | - 5,000,000             | - 2,000,000   | - 3,000,000     |
| NDPG SCADA Project                                         | NATIONAL   |                 | - 13,267,000            |               | - 13,267,000    |
| Housing Accreditation                                      | PROVINCIAL |                 | - 200,000               |               | - 200,000       |
| Municipal Disaster Relief Grant                            | NATIONAL   |                 |                         |               | -               |
|                                                            |            | - 933,228,569   | - 383,598,992           | - 146,978,000 | - 236,620,992   |

The table below, reflects the grant expenditure as at the end of September 2023. R 136,840m has been spent to date with R 111,744m operational grant expenditure which is inclusive of the first tranche of Equitable Share and R25,096m capital grant expenditure, indicating that 17% of the grants received to date have been spent considering the inclusion of the unspent R 899,719m Disaster Response Grant and R 26,823m Disaster Recovery Grant.

| KZN292 KWADUKUZA MUNICIPALITY GRANT REGISTER               |            |                    |                         |                    |                      |
|------------------------------------------------------------|------------|--------------------|-------------------------|--------------------|----------------------|
| Name of grant                                              | Funder     | Opening Balance    | Allocation for the year | Expenditure        | Closing Balance      |
| <b>Operational Grants</b>                                  |            | <b>5,391,168</b>   | <b>273,927,492</b>      | <b>111,744,371</b> | <b>167,574,290</b>   |
| Equitable Share                                            | NATIONAL   |                    | 259,015,992             | 107,923,000        | 151,092,992          |
| Financial Management Grant (FMG)                           | NATIONAL   |                    | 1,750,000               | 290,130            | 1,459,870            |
| 156065105 Municipal Infrastructure Grant (PMU Operations)  | NATIONAL   |                    | 3,064,500               | 952,356            | 2,112,144            |
| Title Deeds Restoration Grant                              | PROVINCIAL | 2,688,225          |                         |                    | 2,688,225            |
| Natural Resource Management Project Grant (EDTEA)          | PROVINCIAL | 192,437            |                         |                    | 192,437              |
| Housing Accreditation                                      | PROVINCIAL | 1,016,574          | 1,572,000               | 1,371,078          | 1,217,496            |
| 03065101 Cyber Cadets (Community Library Services Grant)   | PROVINCIAL | 508,000            | 762,000                 | 277,725            | 992,275              |
| EPWP                                                       | PROVINCIAL |                    | 1,624,000               | 629,198            | 994,802              |
| Provincialisation - Library Services                       | PROVINCIAL |                    | 5,890,000               | 160,299            | 5,729,701            |
| CETA Candidacy                                             | PROVINCIAL | 985,932            |                         |                    | 985,932              |
| 031055010 Museum Subsidies operational                     | PROVINCIAL |                    | 249,000                 | 140,586            | 108,414              |
| <b>Capital Grants</b>                                      |            | <b>927,837,401</b> | <b>109,671,500</b>      | <b>25,095,795</b>  | <b>1,012,413,106</b> |
| Municipal Infrastructure Grant (MIG)                       | NATIONAL   | 148,787            | 58,377,500              | 4,551,630          | 53,974,657           |
| Municipal Disaster Recovery Grant                          | NATIONAL   | 26,823,089         | 22,027,000              | 266,564            | 48,583,524           |
| Municipal Disaster Response Grant                          | NATIONAL   | 899,719,693        |                         | 18,658,857         | 881,060,836          |
| Integrated National Electrification Programme Grant (INEP) | NATIONAL   | 1,145,832          | 10,800,000              | 918,745            | 11,027,087           |
| Energy Efficiency and Demand Side Management Grant (EEDSM) | NATIONAL   |                    | 5,000,000               | 700,000            | 4,300,000            |
| NDPG SCADA Project                                         | NATIONAL   |                    | 13,267,000              |                    | 13,267,000           |
| Housing Accreditation                                      | PROVINCIAL |                    | 200,000                 |                    | 200,000              |
| Municipal Disaster Relief Grant                            | NATIONAL   |                    |                         |                    | -                    |
|                                                            |            | <b>933,228,569</b> | <b>383,598,992</b>      | <b>136,840,166</b> | <b>1,179,987,395</b> |

17%



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

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

| Summary of Employee and Councillor remuneration             | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                             |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                 |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                             | 1   | A               | B                   | C               |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 14,410          | 22,110              | -               | 1,407          | 4,653         | 5,528         | (875)        | -16%           | 22,110             |
| Pension and UIF Contributions                               |     | -               | 3,292               | -               | 201            | 201           | 823           | (622)        | -76%           | 3,292              |
| Medical Aid Contributions                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                     |     | 5,443           | 7,316               | -               | 536            | 1,616         | 1,829         | (213)        | -12%           | 7,316              |
| Cellphone Allowance                                         |     | 2,358           | 2,673               | -               | 197            | 596           | 668           | (72)         | -11%           | 2,673              |
| Housing Allowances                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Councillors</b>                              |     | 22,210          | 35,392              | -               | 2,341          | 7,066         | 8,848         | (1,782)      | -20%           | 35,392             |
| <b>% increase</b>                                           | 4   |                 | 59.4%               |                 |                |               |               |              |                | 59.4%              |
| <b>Senior Managers of the Municipality</b>                  | 3   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 9,373           | 10,826              | -               | 774            | 2,874         | 2,707         | 168          | 6%             | 10,826             |
| Pension and UIF Contributions                               |     | 1,385           | 2,048               | -               | 106            | 354           | 512           | (158)        | -31%           | 2,048              |
| Medical Aid Contributions                                   |     | 47              | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Overtime                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Performance Bonus                                           |     | 1,273           | 1,096               | -               | -              | -             | 274           | (274)        | -100%          | 1,096              |
| Motor Vehicle Allowance                                     |     | 1,429           | 1,653               | -               | 138            | 395           | 413           | (18)         | -4%            | 1,653              |
| Cellphone Allowance                                         |     | 119             | 133                 | -               | 10             | 30            | 33            | (4)          | -11%           | 133                |
| Housing Allowances                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                               |     | 1               | 1                   | -               | -              | -             | 0             | (0)          | -100%          | 1                  |
| Payments in lieu of leave                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Long service awards                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Entertainment                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | 13,625          | 15,758              | -               | 1,027          | 3,652         | 3,940         | (287)        | -7%            | 15,758             |
| <b>% increase</b>                                           | 4   |                 | 15.7%               |                 |                |               |               |              |                | 15.7%              |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 248,347         | 328,160             | -               | 24,140         | 71,466        | 82,040        | (10,574)     | -13%           | 328,160            |
| Pension and UIF Contributions                               |     | 49,311          | 71,965              | -               | 4,895          | 14,622        | 17,991        | (3,369)      | -19%           | 71,965             |
| Medical Aid Contributions                                   |     | 22,923          | 29,122              | -               | 2,071          | 6,162         | 7,281         | (1,118)      | -15%           | 29,122             |
| Overtime                                                    |     | 65,270          | 53,765              | -               | 5,609          | 16,931        | 13,441        | 3,489        | 26%            | 53,765             |
| Performance Bonus                                           |     | 20,784          | 26,756              | -               | 2,077          | 5,264         | 6,689         | (1,425)      | -21%           | 26,756             |
| Motor Vehicle Allowance                                     |     | 14,670          | 18,937              | -               | 1,370          | 4,111         | 4,734         | (623)        | -13%           | 18,937             |
| Cellphone Allowance                                         |     | 1,168           | 1,487               | -               | 121            | 329           | 372           | (42)         | -11%           | 1,487              |
| Housing Allowances                                          |     | 1,092           | 1,302               | -               | 100            | 301           | 326           | (25)         | -8%            | 1,302              |
| Other benefits and allowances                               |     | 13,061          | 16,713              | -               | 1,468          | 4,380         | 4,178         | 201          | 5%             | 16,713             |
| Payments in lieu of leave                                   |     | 7,119           | 13,221              | -               | 364            | 1,022         | 3,305         | (2,283)      | -69%           | 13,221             |
| Long service awards                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                         |     | 3,444           | 8,325               | -               | 350            | 1,043         | 2,081         | (1,038)      | -50%           | 8,325              |
| Entertainment                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                    |     | 447,189         | 569,755             | -               | 42,565         | 125,632       | 142,439       | (16,807)     | -12%           | 569,755            |
| <b>% increase</b>                                           | 4   |                 | 27.4%               |                 |                |               |               |              |                | 27.4%              |
| <b>Total Parent Municipality</b>                            |     | 483,024         | 620,906             | -               | 45,933         | 136,350       | 155,226       | (18,876)     | -12%           | 620,906            |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pension and UIF Contributions                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Medical Aid Contributions                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Overtime                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Performance Bonus                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cellphone Allowance                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing Allowances                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Board Fees</b>                                           | 5   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Payments in lieu of leave                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |



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

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

| Ref | Description                            | Variance  | Reasons for material deviations                                                                                                                                                                                    | Remedial or corrective steps/remarks                                                                                                                                                                     |
|-----|----------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | <b>R thousands</b>                     |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
| 1   | <u>Revenue</u>                         |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Service charges - electricity revenue  | 190,827   | The billing for September 2023 will go through on the 7th of October 2023 hence the variance.                                                                                                                      | At the last date of every month due to the number of meters that need to be read and, more importantly, the bulk meters are only read either on the last day of a month or the first day of a new month. |
|     | Interest Earned - external investments | 6,570     | The variance is a result of the timing of the Investment journals captured on the system. The bank statements are received on the 1st of each month, and interest is then captured onto the financial system.      |                                                                                                                                                                                                          |
|     | Transfers and subsidies                | 39,935    | 1st tranche of Equitable Share received. The variance is due to the timing of grant receipts.                                                                                                                      |                                                                                                                                                                                                          |
| 2   | <u>Expenditure By Type</u>             |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Employee related costs                 | 60,886    | The variance is attributable to timing of service related benefit payments and vacant posts anticipated to be filled.                                                                                              | Vacancies to be filled during the current financial year.                                                                                                                                                |
|     | Debt impairment                        | 1,750     | Journals are done at year end. This is a non-cash provision that is normally calculated at the year end.                                                                                                           |                                                                                                                                                                                                          |
|     | Depreciation & asset impairment        | 22,452    | Included in this is the 10m for asset impairment which is calculated at year end.                                                                                                                                  |                                                                                                                                                                                                          |
|     | Bulk purchases                         | 137,843   | Timing of the payments to eskom.                                                                                                                                                                                   | Variance attributable to timing of payment of ESKOM invoice which is normally paid the following month after the service is received.                                                                    |
|     | Contracted services                    | 47,621    | Timing of payments.                                                                                                                                                                                                |                                                                                                                                                                                                          |
| 3   | <u>Capital Expenditure</u>             |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Finance and Administration             | 3,865     | R 537k spent on printers, R1,933mil on municipal fleet and R100k office furniture as at the end of September 2023                                                                                                  |                                                                                                                                                                                                          |
|     | Community and Social Services          | 4,590     | R17k spent on community halls fencing, R243k on library & equipment Community hall and R82k library furniture.                                                                                                     |                                                                                                                                                                                                          |
|     | Energy Sources                         | 26,309    | R16m spent on various projects, the variance will decrease as the year progresses.                                                                                                                                 |                                                                                                                                                                                                          |
|     | Housing                                |           | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
|     | Planning and Development               | 681       | R 19k spent on electronic equipment.                                                                                                                                                                               |                                                                                                                                                                                                          |
|     | Public Safety                          | (17)      | Spent R124k on Furniture, R52k on aircons and R49k on emergency equipment                                                                                                                                          |                                                                                                                                                                                                          |
|     | Road Transport                         | 228,441   | R 18,6m spent in different projects, and R 6,3m committed for the month of September 2023.                                                                                                                         |                                                                                                                                                                                                          |
|     | Sport and Recreation                   | 9,736     | R1m spent on the acquisition of the jet skis and R520k on upgrades to beach facilities as at the end of september 2023                                                                                             |                                                                                                                                                                                                          |
|     | Waste Management                       | 2,114     | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
|     | Executive & Council                    | 3,000     | No expenditure incurred as at September 2023.                                                                                                                                                                      |                                                                                                                                                                                                          |
| 4   | <u>Financial Position</u>              |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Total Assets                           | 5,296,996 | The Municipal PPE is R 3,019,498 and Cash & cash equivalents of R 1,747,760.                                                                                                                                       |                                                                                                                                                                                                          |
|     | Total current liabilities              | 1,305,790 | The Municipality reflects R 1,121,205 for Trade & Other Payables.                                                                                                                                                  |                                                                                                                                                                                                          |
|     | Total non current liabilities          | 281,616   | Borrowings of R 164,458 reflected.                                                                                                                                                                                 |                                                                                                                                                                                                          |
|     | Total Equity                           | 3,709,267 | R 27m reserves and R 3b Accumulated surplus                                                                                                                                                                        |                                                                                                                                                                                                          |
| 5   | <u>Cash Flow</u>                       |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
|     | Cash flow from Operating Activities    | 526,644   | The municipality needs to review the manner in which payments are processed onto the financial system. Not all payments are being reflected at present distorting the closing balance on the cash&cash equivalents |                                                                                                                                                                                                          |
|     | Cash flow from Investing Activities    | 37,609    | No Capital Asset payments reflect for the month of September 2023                                                                                                                                                  |                                                                                                                                                                                                          |
| 6   | <u>Measureable performance</u>         |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |
| 7   | <u>Municipal Entities</u>              |           |                                                                                                                                                                                                                    |                                                                                                                                                                                                          |



## **2.7 CAPITAL PROGRAMME PERFORMANCE**

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

| Month                                        | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                            |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <u>Monthly expenditure performance trend</u> |                 |                     |                 |                |               |               |              |                |                            |
| July                                         | 6,515           | 70,684              | -               | 7,828          | 7,828         | 70,684        | 62,855       | 88.9%          | 1%                         |
| August                                       | 22,214          | 103,390             | -               | 14,424         | 22,252        | 174,074       | 151,822      | 87.2%          | 2%                         |
| September                                    | 21,046          | 144,257             | -               | 39,517         | 61,770        | 318,331       | 256,561      | 80.6%          | 6%                         |
| October                                      | 21,623          | 198,529             | -               | -              | -             | 516,859       | -            | -              | -                          |
| November                                     | 20,521          | 74,202              | -               | -              | -             | 591,061       | -            | -              | -                          |
| December                                     | 31,892          | 59,355              | -               | -              | -             | 650,416       | -            | -              | -                          |
| January                                      | 2,640           | 129,685             | -               | -              | -             | 780,102       | -            | -              | -                          |
| February                                     | 9,268           | 64,783              | -               | -              | -             | 844,884       | -            | -              | -                          |
| March                                        | 15,663          | 45,108              | -               | -              | -             | 889,993       | -            | -              | -                          |
| April                                        | 21,792          | 24,238              | -               | -              | -             | 914,231       | -            | -              | -                          |
| May                                          | 31,710          | 21,401              | -               | -              | -             | 935,631       | -            | -              | -                          |
| June                                         | 47,071          | 15,267              | -               | -              | -             | 950,898       | -            | -              | -                          |
| Total Capital expenditure                    | 251,955         | 950,898             | -               | 61,770         | -             | -             | -            | -              | -                          |



## **2.8 OTHER SUPPORTING DOCUMENTATION**

**2.8.1. MFMA S11(4) - Bank Account Withdrawals**

**2.8.2. Virement Report from the 1<sup>st</sup> July 2023 to 30<sup>th</sup> September 2023**

**2.8.3. mSCOA Road Map**

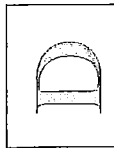
**2.8.4. Capital Expenditure as at 17<sup>th</sup> October 2023 on the 401 Disaster Response Grant Projects**



## **WITHDRAWAL FROM BANK ACCOUNTS**



**BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET**  
**Municipal Finance Management Act, section 11(4)**  
**Consolidated Quarterly Report for period 01/07/2023 to 30/09/2023**



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NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY

| Date                                                                                                                                                                                                                                                                                                                                                           | Payee | Amount in R'000 | Description and Purpose | Authorised by (name)            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------|-------------------------|---------------------------------|
| 1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;                                                                                                                                                                                                     |       |                 |                         |                                 |
| 2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);                                                                                                                                                                                                                                               |       |                 |                         |                                 |
| 3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);                                                                                                                                                                                                                                    |       |                 |                         |                                 |
| 4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state; |       |                 |                         |                                 |
| 5. Section 11(f) - Refund money incorrectly paid into a bank account;                                                                                                                                                                                                                                                                                          |       |                 |                         |                                 |
| 6. Section 11(g) - Refund guarantees, sureties and security deposits;<br>July - Sept 2023 Various Consumers R1,457,416 Consumer deposits                                                                                                                                                                                                                       |       |                 |                         | Nishara Singh (Manager Billing) |
| 7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;<br>Nil                                                                                                                                                                                                                                                  |       |                 |                         |                                 |
| 8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;                                                                                                                                                                                                                                                     |       |                 |                         |                                 |
| 9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.                                                                                                                                                                                                                                                                    |       |                 |                         |                                 |
| DISTRIBUTION                                                                                                                                                                                                                                                                                                                                                   |       |                 |                         |                                 |
| 1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;                                                                                                                                                                                                                           |       |                 |                         | YES / NO                        |
| 2. Date the consolidated report was tabled; and                                                                                                                                                                                                                                                                                                                |       |                 |                         | DATE: / / 20                    |
| 3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General                                                                                                                                                                                                                                                                 |       |                 |                         | YES / NO                        |

10/10/2023

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

**Instructions for completing this report:**

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

**Withdrawals that must be reported each quarter:**

**Distribution:**

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

09/10/2023



# **VIREMENT REPORT FOR JULY 2023 TO SEPTEMBER 2023**

| PERIOD | JOURNAL | ENTRY DATE | TRANSACTION DATE | FISCAL | UPDATED | CAPTURING OPERATOR   | POSTING OPERATOR     | REMARKS           | AMOUNT       | SEGMENT DESCRIPTION                    |
|--------|---------|------------|------------------|--------|---------|----------------------|----------------------|-------------------|--------------|----------------------------------------|
| 202308 | 42295   | 2023/08/28 | 2023/08/28       | 202308 | Y       | SBU - SBUSISO CELE   | AKH - AKHONA BANGISO | TRANSFER OF FUNDS | - 7,000.00   | 400261690 Standby Meals                |
| 202308 | 42295   | 2023/08/28 | 2023/08/28       | 202308 | Y       | SBU - SBUSISO CELE   | AKH - AKHONA BANGISO | TRANSFER OF FUNDS | 7,000.00     | 400260900 Travel and Subsistence       |
| 202309 | 42296   | 2023/09/01 | 2023/09/01       | 202309 | Y       | AKH - AKHONA BANGISO | SBU - SBUSISO CELE   | TRF OF FUNDS      | - 170,750.00 | 027261993 Youth development            |
| 202309 | 42296   | 2023/09/01 | 2023/09/01       | 202309 | Y       | AKH - AKHONA BANGISO | SBU - SBUSISO CELE   | TRF OF FUNDS      | 170,750.00   | 027261721 Sport Development Recreation |
| 202309 | 42297   | 2023/09/21 | 2023/09/21       | 202309 | Y       | SBU - SBUSISO CELE   | AKH - AKHONA BANGISO | TRANSFER OF FUNDS | - 20,000.00  | 041260900 Travel and Subsistence       |
| 202309 | 42297   | 2023/09/21 | 2023/09/21       | 202309 | Y       | SBU - SBUSISO CELE   | AKH - AKHONA BANGISO | TRANSFER OF FUNDS | 20,000.00    | 041260160 Conferences and Workshops    |



## MSCOA ROAD MAP

## MSCOA ACTION PLAN - ROAD MAP

| Municipal Demarcation Code B2    |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                  | Sep-23                                |                                                                                                                                                                                                                                                         |
|----------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sub-Process                      |                                     | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                                     | Action Plan                                                                                                                                                                                                                                                      | Responsibility Owner                  | Timeframe                                                                                                                                                                                                                                               |
| Document Management              | Legislative or Business Requirement | Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.                                                                                                                                                                                                          | Support secure and reliable document management including, but not limited to:<br>Document sharing;<br>Dedicated registry for document filling;<br>Document tracking;<br>Secure access to documents.                                                             |                                       | Awaiting formal correspondence from KZN Archives confirming that KDM is not due for the annual inspection. A tender for the Electronic Document Management System was advertised by IT and is due for presentation at TEC.                              |
| Reporting mechanisms             |                                     | National Treasury Portal and other statutory submissions                                                                                                                                                                                                                                                                                                                                                        | The annual procurement plan - actual versus budget;                                                                                                                                                                                                              | Director : Property Admin             | Timeframes to be re-aligned                                                                                                                                                                                                                             |
| Reporting mechanisms             |                                     | National Treasury Portal and other statutory submissions                                                                                                                                                                                                                                                                                                                                                        | The asset maintenance plan - actual versus budget;                                                                                                                                                                                                               | Head : SCM                            | Currently under review                                                                                                                                                                                                                                  |
| Main Budget                      |                                     | In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality: | Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2009 (MBRR)).                                                                       |                                       |                                                                                                                                                                                                                                                         |
| Human Resources (HR) /Payroll    |                                     | A Human Resource (HR) budget/ payroll module that as a minimum:                                                                                                                                                                                                                                                                                                                                                 | Allow the municipality to budget for its full organogram (organisational structure).                                                                                                                                                                             | Munsoft                               | To be reviewed with current NT rules on the chart.<br>The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year. |
| Human Resources (HR) /Payroll    |                                     | A Human Resource (HR) budget/ payroll module that as a minimum:                                                                                                                                                                                                                                                                                                                                                 | Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.                                                                                                                                                         | Director : HR/ Director : Expenditure | The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.                                                       |
| Human Resources (HR) /Payroll    |                                     | A Human Resource (HR) budget/ payroll module that as a minimum:                                                                                                                                                                                                                                                                                                                                                 | Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items. | Director : HR                         | The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.                                                       |
| General Ledger (Core Financials) |                                     | General Ledger (GL) that as a minimum:                                                                                                                                                                                                                                                                                                                                                                          | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3 <sup>rd</sup> party systems for an audit trail.                                                                                                                                   | Director : HR/ Director : Expenditure | The budget for the upgrade to SAGE people 300 could not be prioritized during the 2023/24 financial year. Attempts will be made for the same to be prioritized during the 2024/25 financial year.                                                       |

## MSCOA ACTION PLAN - ROAD MAP

| Municipal Demarcation Code B2 |                                                                                                                                                                                                           |                                                                                                 | Sep-23                                                                                                                                                                                                                       |                       |                             |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------|
| Sub-Process                   | Legislative or Business Requirement                                                                                                                                                                       | System / Applications minimum functionality                                                     | Action Plan                                                                                                                                                                                                                  | Responsibility Owner  | Timeframe                   |
| Accounts Receivable           | Transactions in debtors must reflect in the AR in MSCOA segmentation                                                                                                                                      | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems. | Integration process to commence immediately.                                                                                                                                                                                 | Manager : Rates       | Oct-23                      |
| Accounts Payable              | Supplier maintenance                                                                                                                                                                                      | Creating a supplier database.                                                                   | This is partially in progress SCM is currently following up with Munsoft in respect of full system functionality.                                                                                                            | Head : SCM            | Timeframes to be re-aligned |
| Accounts Payable              | Accounts Payable (AP)                                                                                                                                                                                     | Direct invoice payment such as Eskom;                                                           | This is currently in implementation. 80% achievement to date.                                                                                                                                                                | Director: Expenditure | Timeframes to be re-aligned |
| Accounts Payable              | Accounts Payable (AP)                                                                                                                                                                                     | Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;          | This is currently in implementation. 80% achievement to date.                                                                                                                                                                | Director: Expenditure | Timeframes to be re-aligned |
| Accounts Payable              | Tax & VAT                                                                                                                                                                                                 | Interface to SARS eFiling for automated reconciliations and submissions of disclosures.         | Tax submissions are in place via the subsystem (VIP) , various extracts are available for VAT however a direct interface will need to be initiated from SARS prior to munsoft developing file formats to supply this format. | SARS                  | Awaiting SARS.              |
| Supply Chain Management (SCM) | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | Supplier rotation management (parameter driven);                                                | This is currently undertaken manually. Munsoft to be engaged further.                                                                                                                                                        | Head : SCM            | Timeframes to be re-aligned |
| Supply Chain Management (SCM) | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | Supply Chain Deviation Management Facility in terms of legislation;                             | This is a manual book. No Deviations are currently approved hence no need to explore this functionality further.                                                                                                             | Head : SCM            | Timeframes to be re-aligned |

## MSCOA ACTION PLAN - ROAD MAP

| MSCOA ACTION PLAN - ROAD IWAP |                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                      |                      |                                                                         |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------|
| Municipal Demarcation Code B2 |                                                                                                                                                                                                           | Sep-23                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                      |                      |                                                                         |
| Sub-Process                   | Legislative or Business Requirement                                                                                                                                                                       | System / Applications minimum functionality                                                                                                                                                                                                                                | Action Plan                                                                                                                                                                                          | Responsibility Owner | Timeframe                                                               |
| Supply Chain Management (SCM) | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principals;                                                                                        |                                                                                                                                                                                                      |                      |                                                                         |
| Supply Chain Management (SCM) | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | Integrate with the asset management system;                                                                                                                                                                                                                                | SCM to follow up with Munsoft.                                                                                                                                                                       | Head : SCM           | Timeframes to be re-aligned                                             |
| Supply Chain Management (SCM) | Contract Management that gives effect to MFMA section 116.                                                                                                                                                | Contract management through workflow and audit trail.                                                                                                                                                                                                                      | Achieved - Asset Module is integrated where creditors module is used.                                                                                                                                | Head : SCM           | N/A                                                                     |
| Inventory                     | Inventory / Stores sub system                                                                                                                                                                             | <i>Normal functions should be included as standard best practice and should include but not be limited to:</i><br>Warehouse management;<br>Acquisitions;<br>Stock Level Management;<br>Disposals;<br>Automated consumable stores stock count sheets (departmental stores). | Projects Module to be implemented in conjunction with SCM - Contracts Management                                                                                                                     | Head : SCM           | Timeframes to be re-aligned                                             |
| Subsidies                     | Maintain a grant register that as a minimum:                                                                                                                                                              | Provide for reporting in accordance with the mSCOA Regulation and internal control.                                                                                                                                                                                        | System Testing Currently underway. Stock adjustments to be used to capture impairments , etc.                                                                                                        | Head : SCM           | Timeframes to be re-aligned                                             |
| Asset Management              | Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:                                                                                                     | Manage the full asset life cycle;                                                                                                                                                                                                                                          | Partially Achieved                                                                                                                                                                                   | Manager : AFS        | Nov-23                                                                  |
| Asset Management              | Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:                                                                                                     | Manage the contract and build phase of the project by registering the component and rolling the accounting transaction up to the work-in-progress (WIP);                                                                                                                   | Achieved (Maintenance functionality to be addressed)                                                                                                                                                 | Manager : Assets     | N/A                                                                     |
| Asset Management              | Subject to the existing legislative and generally recognised accounting practice (GRAP) requirements:                                                                                                     | Host the insurance register and constantly update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP);                                                                                                                | Director SCM/Head SCM to activate the contracts/creditors module to link up to Asset Module.                                                                                                         | Manager : Assets     | 4-Nov-23                                                                |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):                                                                                                   | Organisation Management.                                                                                                                                                                                                                                                   | Munsoft has an insurance master file linked to each asset with broker and insured details attached. A claim register may then be updated in the event of a claim logged with the insurer. - Achieved | Manager : Assets     | N/A                                                                     |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (in addition to the normal payroll calculation):                                                                                                   | Employee Records Management.                                                                                                                                                                                                                                               | Upgrade to SAGE people 300                                                                                                                                                                           | Director : HR        | Timeframes to be re-aligned                                             |
|                               |                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                            | Upgrade to SAGE people 300                                                                                                                                                                           | Director : HR        | upgrade failed due to non balancing with the current premier at payroll |

## MSCOA ACTION PLAN - ROAD MAP

| Municipal Demarcation Code B2 |                                                                                                                                                                     |                                                                                                                                                                                                                | Sep-23                                                                                                                                                                                                                                                          |                                  |                                                                                                                                                                                                                                                                               |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MSCOA ACTION PLAN - ROAD IWAP |                                                                                                                                                                     | System / Applications minimum functionality                                                                                                                                                                    | Action Plan                                                                                                                                                                                                                                                     | Responsibility Owner             | Timeframe                                                                                                                                                                                                                                                                     |
| Sub-Process                   | Legislative or Business Requirement                                                                                                                                 |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                 |                                  |                                                                                                                                                                                                                                                                               |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Leave Records Management.                                                                                                                                                                                      | Upgrade to SAGE people 300                                                                                                                                                                                                                                      | Director : HR                    | upgrade failed due to non balancing with the current premier at payroll                                                                                                                                                                                                       |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Training and Development Management.                                                                                                                                                                           | Upgrade to SAGE people 300                                                                                                                                                                                                                                      | Director : HR                    | upgrade failed due to non balancing with the current premier at payroll                                                                                                                                                                                                       |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Recruitment and Selection Management.                                                                                                                                                                          | Upgrade to SAGE people 300                                                                                                                                                                                                                                      | Director : HR                    | upgrade failed due to non balancing with the current premier at payroll                                                                                                                                                                                                       |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Performance Management.                                                                                                                                                                                        | Upgrade to SAGE people 300                                                                                                                                                                                                                                      | Director : HR                    | Council has approved implementation of PMS through MUNSOFT                                                                                                                                                                                                                    |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Employee Relations.                                                                                                                                                                                            | Upgrade to SAGE people 300                                                                                                                                                                                                                                      | Director : HR                    | upgrade failed due to non balancing with the current premier at payroll                                                                                                                                                                                                       |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Report and create the workflow for collection of all employees and councillors with arrear accounts.                                                                                                           | To be considered after upgrade to VIP 300                                                                                                                                                                                                                       | Assistant Director : Expenditure | Timeframes to be re-aligned                                                                                                                                                                                                                                                   |
| Human Resources (HR)          | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control. | Payroll is awaiting approval for the integration on VIP Premier to commence. This will take approx. 2 weeks. Integration on VIP 300 has not been successful and final implementation is outstanding. Integration of VIP 300 will only be considered thereafter. | Assistant Director : Expenditure | Timeframes to be re-aligned                                                                                                                                                                                                                                                   |
| Payroll                       | A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):                                                             | Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.                                                                                                         | No functionality exists. VIP 300 will be consulted to confirm development timeframes.                                                                                                                                                                           | Assistant Director : Expenditure | Timeframes to be re-aligned                                                                                                                                                                                                                                                   |
| Credit Control                | A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000 | If the module is a 3 <sup>rd</sup> party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless.                        | Engagements have commenced with Munsoft on implementation , user access , training and programmatic changes required.                                                                                                                                           | Assistant Director : Expenditure | The Credit Control module for the management of Consumer Debtors and Meters is available, however, the module costs are excessive and may not be a viable option given the budgetary constraints in the 2023/2024 financial year. Costs are expected to exceed R1m per annum. |

## MSCOA ACTION PLAN - ROAD MAP

| Municipal Demarcation Code B2 |                                                                                      |                                                                 | Sep-23                                                                                                                                               |                                 |                                                                                                                                                                                                                                                                               |
|-------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sub-Process                   | Legislative or Business Requirement                                                  | System / Applications minimum functionality                     | Action Plan                                                                                                                                          | Responsibility Owner            | Timeframe                                                                                                                                                                                                                                                                     |
| Credit Control                | Arrear Arrangements                                                                  | Irrecoverable Debt Write Off process;                           | A portion of the process shall always remain manual , however arrear arrangements and debt recovery system enhancements have commenced with Munsoft. | Manager : Income                | The Credit Control module for the management of Consumer Debtors and Meters is available, however, the module costs are excessive and may not be a viable option given the budgetary constraints in the 2023/2024 financial year. Costs are expected to exceed R1m per annum. |
| Credit Control                | Legal Process                                                                        | Councillor Arrear Management.                                   | To be investigated with VIP 300 after implementation.                                                                                                | Manager : Income                | On implementation of the VIP 300 module, Credit Control will adopt the new processes for management of the Councillors and Staff in arrears.                                                                                                                                  |
| Land use                      | Property maintenance                                                                 | Property register providing for all land in the municipal area. | Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.                                          | Director : Development Planning | Timeframes to be re-aligned                                                                                                                                                                                                                                                   |
| Land use                      | Property maintenance                                                                 | Integration with billing and valuation systems.                 | Engagements are underway between GIS and Munsoft towards finalisation of integration of the valuation roll.                                          | Director : Development Planning | Timeframes to be re-aligned                                                                                                                                                                                                                                                   |
| Billing                       | Revenue management module that give effect to MFMA section 64 that also incorporate. | Calculate and account monthly for the provision of bad debt;    | Methodology provided to Munsoft. Changes required to system parameters are currently being finalised with Munsoft.                                   | Manager : Income                | Ready to be implemented in 2023/2024 financial year. An updated methodology will first have to be workshopped internally to set the parameters for the module.                                                                                                                |



# **DISASTER RESPONSE GRANT FUNDED PROJECTS**

| Financial Year | WARDS   | PROJECT DESCRIPTION                                          | Total Budget | Total Actual | Remaining Budget | Pending |
|----------------|---------|--------------------------------------------------------------|--------------|--------------|------------------|---------|
| 2024           | Ward 2  | G46247 Ingwe Rd & St. upgrade in Zamani in Ward 2 (WIP)      | 3,249,443.00 | -            | 3,249,443.00     | -       |
| 2024           | Ward 2  | G46247 Ingwe Road Upgrade in Zamani in Ward 2 (WIP)          | 3,891,304.00 | -            | 3,891,304.00     | -       |
| 2024           | Ward 2  | G46247 Road & St. Upgrade at Old Main in Darnall in Ward 2 ( | 2,459,573.00 | -            | 2,459,573.00     | -       |
| 2024           | Ward 2  | G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2 | 2,886,092.00 | -            | 2,886,092.00     | -       |
| 2024           | Ward 2  | G46247 Rd. & St. Upgrade at Nkwazi Road in Darnall in Ward 2 | 2,886,092.00 | -            | 2,886,092.00     | -       |
| 2024           | Ward 6  | G46247 Const. of Retaining Wall in Ward 6 (WIP)              | 206,268.00   | -            | 206,268.00       | -       |
| 2024           | Ward 21 | G46247 St. infrastructure & gabion retaining wall in Snenhla | 416,917.00   | -            | 416,917.00       | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade in Mthombeni Area in Ward 2 | 406,722.00   | -            | 406,722.00       | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade in Ward 21 S1 (WIP)         | 4,263,193.00 | -            | 4,263,193.00     | -       |
| 2024           | Ward 21 | G46247 Upgrade of St. infrastructure in Maguyane Area in Wa  | 365,741.00   | -            | 365,741.00       | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade in Etsheni Main Road Ward   | 1,264,518.00 | -            | 1,264,518.00     | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade in Ward 21 S2(WIP)          | 1,427,248.00 | -            | 1,427,248.00     | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade with sidewalk in Ward 21 S3 | 664,693.00   | -            | 664,693.00       | -       |
| 2024           | Ward 21 | G46247 Road & Stormwater of Access Road (khuzwayo) in Ward 2 | 2,846,460.00 | 2,735,125.42 | 111,334.58       | 1.00    |
| 2024           | Ward 21 | G46247 Road & Stormwater Upgrade near Tennis Court in Ward 2 | 2,699,603.00 | -            | 2,699,603.00     | -       |
| 2024           | Ward 21 | G46247 Road and stormwater Upgrade Estheni Ward 21           | 117,888.00   | -            | 117,888.00       | -       |
| 2024           | Ward 21 | G46247 Road & footpath Rehab. St. infrastructure upgrade in  | 303,221.00   | -            | 303,221.00       | -       |
| 2024           | Ward 16 | G46247 Replace Gabion retaining structure in Strelitzia road | 6,320,085.00 | -            | 6,320,085.00     | -       |
| 2024           | Ward 17 | G46247 Retaining wall & St. improvement in Manor drive in Wa | 2,558,706.00 | -            | 2,558,706.00     | -       |
| 2024           | Ward 18 | G46247 Mfecane Street (Near Mbozamo Hall) in Shakaville Wa   | 3,941,397.00 | -            | 3,941,397.00     | -       |
| 2024           | Ward 18 | G46247 Mfecane Street to link Lindelani (D Section / Mbozamo | 2,860,530.00 | -            | 2,860,530.00     | -       |
| 2024           | Ward 18 | G46247 Ngulube Stret Const. of a new pedestrian bridge in L  | 2,313,160.00 | -            | 2,313,160.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Butcher Road in Ward 29  | 1,568,940.00 | -            | 1,568,940.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Chibini Road in Ward 29  | 8,526,826.00 | -            | 8,526,826.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Nonhlebu Road in Ward 29 | 1,409,741.00 | -            | 1,409,741.00     | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Sibiya Road in Ward 29 (WIP)    | 2,805,385.00 | -            | 2,805,385.00     | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Thenga Eduza Road in Ward 29 S  | 5,947,699.00 | -            | 5,947,699.00     | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Thenga Eduza Road in Ward 29 S  | 2,551,632.00 | -            | 2,551,632.00     | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Sondweni Road in Ward 29 (WIP)  | 1,409,741.00 | -            | 1,409,741.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Cemetery Crossing in War | 2,044,125.00 | -            | 2,044,125.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Cebisa Road in Ward 29   | 2,340,171.00 | -            | 2,340,171.00     | -       |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                          | Total Budget | Total Actual | Remaining Budget | Pending |
|----------------|---------|--------------------------------------------------------------|--------------|--------------|------------------|---------|
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in House 2149 in Ward 29 (W | 2,819,483.00 | -            | 2,819,483.00     | -       |
| 2024           | Ward 6  | G46247 St. System Upgrade in Dolphin cres in Ward 6 (WIP)    | 19,339.00    | -            | 19,339.00        | -       |
| 2024           | Ward 6  | G46247 Upgrade of St. infrastructure in Ocean Drive (aruba)  | 874,656.00   | -            | 874,656.00       | -       |
| 2024           | Ward 6  | G46247 Upgrade of St. pipeline & Rd Rehab. of Shakas Road Ma | 1,957,835.00 | -            | 1,957,835.00     | -       |
| 2024           | Ward 7  | G46247 Erect pedestrian bridge over the Etete River Ward 7   | 4,076,861.00 | -            | 4,076,861.00     | -       |
| 2024           | Ward 7  | G46247 St. Improvement Etete in Ward 7 (Isle& Section 1) (WI | 911,973.00   | 911,964.27   | 8.73             | 1.00    |
| 2024           | Ward 7  | G46247 St. Improvement Etete in Ward 7 (Isle& Section 2) (WI | 1,860,653.00 | 1,787,889.90 | 72,763.10        | -       |
| 2024           | Ward 7  | G46247 St. & Street Improvement Etete in Ward 7 (Main Road)  | 4,629,557.00 | -            | 4,629,557.00     | 1.00    |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward 7 (Central  | 161,842.00   | -            | 161,842.00       | 1.00    |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward7 (Central S | 1,968,208.00 | -            | 1,968,208.00     | 1.00    |
| 2024           | Ward 2  | G46247 Rd. & St. Upgrade at Saddle lane in Darnall in Ward 2 | 5,095,348.00 | -            | 5,095,348.00     | -       |
| 2024           | Ward 2  | G46247 Rd. & St. Upgrade at Mill Way in Darnall in Ward 2 (W | 980,923.00   | -            | 980,923.00       | -       |
| 2024           | Ward 3  | G46247 Holumbush Road Culvert Crossings Ward 3 (WIP)         | 6,306,106.00 | -            | 6,306,106.00     | -       |
| 2024           | Ward 4  | G46247 Upgrade of St. in Ward 4 S 1 (WIP)                    | 213,222.00   | -            | 213,222.00       | -       |
| 2024           | Ward 4  | G46247 Upgrade of St. in Ward 4 S2 (WIP)                     | 778,261.00   | -            | 778,261.00       | -       |
| 2024           | Ward 4  | G46247 Upgrade of St. in Ward 4 S3 (WIP)                     | 686,552.00   | -            | 686,552.00       | -       |
| 2024           | Ward 4  | G46247 Upgrade of St. in Ward 4 S4 (WIP)                     | 778,261.00   | -            | 778,261.00       | -       |
| 2024           | Ward 4  | G46247 Rd. & St. Upgrade in School Road Ward 4 (WIP)         | 779,471.00   | -            | 779,471.00       | -       |
| 2024           | Ward 4  | G46247 Const. of Gabion Ret. Wall & St. Upgrade in Ward 4 (W | 152,792.00   | -            | 152,792.00       | -       |
| 2024           | Ward 4  | G46247 Upgrade of St. in Shakashead in Ward 4 (WIP)          | 194,304.00   | -            | 194,304.00       | -       |
| 2024           | Ward 20 | G46247 St. infrastructure & install gabion retaining wall. i | 447,584.00   | -            | 447,584.00       | -       |
| 2024           | Ward 21 | G46247 St. infrastructure & gabion retaining wall in eykon   | 944,023.00   | -            | 944,023.00       | -       |
| 2024           | Ward 15 | G46247 Upgrade in Western road in Ward 15 (070) (WIP)        | 168,506.00   | -            | 168,506.00       | 1.00    |
| 2024           | Ward 15 | G46247 St. Upgrade in Power of God Rd in Ward 15 (015) (WIP) | 823,836.00   | -            | 823,836.00       | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Nkukhwini Rd in Ward 15 (0014) (WIP)   | 307,086.00   | -            | 307,086.00       | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Gledhow in Ward 15 (038) (WIP)         | 1,523,626.00 | 1,314,452.51 | 209,173.49       | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Sun city shop (Melville Rd) in Ward 15 | 1,067,592.00 | -            | 1,067,592.00     | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Malangeni Rd in Ward 15 (073) (WIP)    | 405,672.00   | -            | 405,672.00       | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Dube road in Ward 15 (039) (WIP)       | 832,170.00   | -            | 832,170.00       | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Mhlongo road in Ward 15 (012) (WIP)    | 873,813.00   | -            | 873,813.00       | -       |
| 2024           | Ward 28 | G46247 St. upgrade in Nkobongo in Ward 28 (WIP)              | 1,556,522.00 | -            | 1,556,522.00     | -       |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                          | Total Budget | Total Actual | Remaining Budget | Pending |
|----------------|---------|--------------------------------------------------------------|--------------|--------------|------------------|---------|
| 2024           | Ward 28 | G46247 Valley Lane Culvert bridge & St. upgrade in Shakaskra | 6,622,287.00 | -            | 6,622,287.00     | -       |
| 2024           | Ward 22 | G46247 Road repair in Summit in Ward 22 (WIP)                | 331,194.00   | 318,242.69   | 12,951.31        | 2.00    |
| 2024           | Ward 22 | G46247 St. upgrade in Ward 22 (WIP)                          | 10,052.00    | -            | 10,052.00        | -       |
| 2024           | Ward 23 | G46247 St. upgrade in Sangoma road in Ward 23 (WIP)          | 516,002.00   | -            | 516,002.00       | -       |
| 2024           | Ward 23 | G46247 St. upgrade in Mnyam&e road in Ward 23 (WIP)          | 389,119.00   | -            | 389,119.00       | -       |
| 2024           | Ward 23 | G46247 St. upgrade in Shayamoya road in Ward 23 (WIP)        | 569,636.00   | -            | 569,636.00       | -       |
| 2024           | Ward 23 | G46247 Road & Stormwater Upgrade retain Embankment. In Zink  | 1,270,512.00 | -            | 1,270,512.00     | -       |
| 2024           | Ward 23 | G46247 Upgrade of Stormwater & retain embankment in Tsheleka | 1,477,066.00 | -            | 1,477,066.00     | -       |
| 2024           | Ward 23 | G46247 Upgrade of Stormwater in Gugu Maxase road in Shayam   | 286,030.00   | -            | 286,030.00       | -       |
| 2024           | Ward 23 | G46247 Stormwater Upgrade in Gugu Maxase road in Shayamoya   | 642,901.00   | -            | 642,901.00       | -       |
| 2024           | Ward 23 | G46247 Upgrade the St. infrastructure & the road in Shayamoy | 899,624.00   | -            | 899,624.00       | -       |
| 2024           | Ward 23 | G46247 Road & St. improvement in Shayamoya in Ward 23 (WIP)  | 773,665.00   | -            | 773,665.00       | -       |
| 2024           | Ward 24 | G46247 Const. of Rd in Mphithiza circle Rd in Ward 24 (006)  | 1,228,834.00 | -            | 1,228,834.00     | -       |
| 2024           | Ward 1  | G46247 Uguqu Low-level Culvert Crossing Ward 1 (WIP)         | 1,707,491.00 | -            | 1,707,491.00     | -       |
| 2024           | Ward 1  | G46247 St Christopher (Uguqu) Pedestrian Bridge Ward 1 (WIP) | 1,130,922.00 | -            | 1,130,922.00     | -       |
| 2024           | Ward 15 | G46247 Upgrade & Const. in Mbekaphezulu in Ward 15 (081) (WI | 1,484,031.00 | -            | 1,484,031.00     | -       |
| 2024           | Ward 16 | G46247 Upgrade of Yellow wood road Culvert 2 in Ward 16 (WI  | 5,729,600.00 | -            | 5,729,600.00     | -       |
| 2024           | Ward 26 | G46247 Const. in Zone 5 in Ward 26 (048) (WIP)               | 501,315.00   | 481,710.29   | 19,604.71        | 1.00    |
| 2024           | Ward 26 | G46247 Const. in Gidela road in Ward 26 (016) (WIP)          | 2,197,927.00 | -            | 2,197,927.00     | -       |
| 2024           | Ward 26 | G46247 Const. in Memoria Nevas in Ward 26 (017) (WIP)        | 1,024,764.00 | -            | 1,024,764.00     | -       |
| 2024           | Ward 26 | G46247 Const. in Ebhuba in Ward 26 (049) (WIP)               | 1,235,795.00 | -            | 1,235,795.00     | -       |
| 2024           | Ward 26 | G46247 Const. in 84 Glenhills drive in Ward 26 (050) (WIP)   | 587,051.00   | -            | 587,051.00       | -       |
| 2024           | Ward 26 | G46247 Upgrade in Glenhills MPC road in Ward 26 (051) (WIP)  | 1,680,445.00 | -            | 1,680,445.00     | -       |
| 2024           | Ward 26 | G46247 Const. in Ezihlabathini road in Ward 26 (019) (WIP)   | 334,573.00   | 94,276.58    | 240,296.42       | 1.00    |
| 2024           | Ward 26 | G46247 Const. in Ezihlabathini road 2 in Ward 26 (020) (WIP) | 674,773.00   | -            | 674,773.00       | -       |
| 2024           | Ward 14 | G46247 Upgrade of St. Ward 14 (028) (WIP)                    | 1,452,163.00 | -            | 1,452,163.00     | -       |
| 2024           | Ward 18 | G46247 D Section / Mbozamo in Shakaville in Ward 18 St. impr | 1,825,316.00 | -            | 1,825,316.00     | -       |
| 2024           | Ward 18 | G46247 D Section / Mbozamo (Culvert Crossing near Mbozamo Ha | 1,405,692.00 | -            | 1,405,692.00     | -       |
| 2024           | Ward 18 | G46247 Extension of Nokhenke to link Lindelani in Lindelani  | 827,915.00   | -            | 827,915.00       | -       |
| 2024           | Ward 18 | G46247 Const. of St. channel in Mbonokuhle in Shakaville in  | 7,734,158.00 | -            | 7,734,158.00     | -       |
| 2024           | Ward 18 | G46247 D Section / Mbozamo in Shakaville culvert crossing i  | 719,214.00   | -            | 719,214.00       | -       |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                           | Total Budget  | Total Actual | Remaining Budget | Pending      |
|----------------|---------|---------------------------------------------------------------|---------------|--------------|------------------|--------------|
| 2024           | Ward 19 | G46247 Retaining of Chief Albert road in Ward 19 (WIP)        | 2,526,907.00  | -            | 2,526,907.00     | -            |
| 2024           | Ward 19 | G46247 ReConst. of Riverside bridge in Ward 19 (WIP)          | 5,895,693.00  | -            | 5,895,693.00     | -            |
| 2024           | Ward 19 | G46247 Road rehab of Rockwell Road in Ward 19 (WIP)           |               | 1,171,631.20 | 1,171,631.20     | -            |
| 2024           | Ward 19 | G46247 St. improvement of Haysom in Ward 19 (WIP)             | 1,599,728.00  | -            | 1,599,728.00     | -            |
| 2024           | Ward 20 | G46247 Repair road & St. upgrade in Khalafukwe in Ward 20 (W) | 3,269,545.00  | 3,141,684.82 | 127,860.18       | 1.00         |
| 2024           | Ward 20 | G46247 Repair & improve the St. Knock out in Etete in Ward 2  | 1,338,541.00  | -            | 1,338,541.00     | 1,286,196.00 |
| 2024           | Ward 20 | G46247 St. upgrade in Knock out in Etete in Ward 20 (Section  | 1,245,126.00  | -            | 1,245,126.00     | 1,196,434.00 |
| 2024           | Ward 20 | G46247 Stormwater drainage gabion structures in Etete Phase   | 411,782.00    | -            | 411,782.00       | -            |
| 2024           | Ward 15 | G46247 St. Upgrade in Village road in Ward 15 (037) (WIP)     | 441,174.00    | -            | 441,174.00       | -            |
| 2024           | Ward 10 | G46247 Road & Stormwater Upgrade in AldervilleRoad Zoh Salon  | 7,203,700.00  | -            | 7,203,700.00     | -            |
| 2024           | Ward 10 | G46247 Road & Stormwater Upgrade in Alderville Community Hal  | 9,888,864.00  | -            | 9,888,864.00     | -            |
| 2024           | Ward 24 | G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (022)  | 1,793,445.00  | -            | 1,793,445.00     | -            |
| 2024           | Ward 24 | G46247 Upgrade Mlambo main road (Mphithiza) in Ward 24 (023)  | 2,192,927.00  | -            | 2,192,927.00     | -            |
| 2024           | Ward 24 | G46247 Const. in Hlalanathi 40 60 in Ward 24 (007) (WIP)      | 1,441,904.00  | -            | 1,441,904.00     | -            |
| 2024           | Ward 24 | G46247 Const. in Mlambo main road (Mphithiza) in Ward 24 (06  | 1,933,844.00  | -            | 1,933,844.00     | -            |
| 2024           | Ward 10 | G46247 Road & Stormwater Upgrade in Diphini Road in Ward 10   | 918,907.00    | -            | 918,907.00       | 882,973.00   |
| 2024           | Ward 11 | G46247 Stormwater Upgrade in Mjoza Road in Ward 11 (WIP)      | 6,399,524.00  | -            | 6,399,524.00     | -            |
| 2024           | Ward 11 | G46247 Road & Stormwater Upgrade in Njekane Road in Ward 11   | 950,577.00    | -            | 950,577.00       | -            |
| 2024           | Ward 11 | G46247 Retaining Wall at Manqofini Road in Ward 11            | 2,055,276.00  | 1,969,678.70 | 85,597.30        | 1.00         |
| 2024           | Ward 11 | G46247 Retaining Wall in KwaDukuza in Ward 11                 | 984,276.00    | -            | 984,276.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Zinswampeni road in Ward 15 (074) (WIP)      | 127,536.00    | -            | 127,536.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Kwampinana Rd in Ward 15 (075) (WIP)         | 355,157.00    | -            | 355,157.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Dube road in Ward 15 (035) (WIP)             | 563,979.00    | -            | 563,979.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Manyaseni road in Ward 15 (076) (WIP)        | 201,727.00    | -            | 201,727.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Ntshangase road in Ward 15 (013) (WIP)       | 412,516.00    | -            | 412,516.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Kwakhoza road (Mzimela store) in Ward 15 (0  | 259,869.00    | -            | 259,869.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Mwale Rd in Ward 15 (079) (WIP)              | 259,027.00    | -            | 259,027.00       | -            |
| 2024           | Ward 15 | G46247 Const. in Ntabanengi in Ward 15 (080) (WIP)            | 419,812.00    | -            | 419,812.00       | -            |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Village Main Road in Ward 29 (W  | 56,357,145.00 | -            | 56,357,145.00    | -            |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Ten Acre Road in Ward 29 (WIP)   | 20,574,981.00 | -            | 20,574,981.00    | -            |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Bhuzu Road in Ward 29 (W  | 1,740,960.00  | -            | 1,740,960.00     | -            |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                            | Total Budget  | Total Actual | Remaining Budget | Pending |
|----------------|---------|----------------------------------------------------------------|---------------|--------------|------------------|---------|
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29   | 1,825,333.00  | -            | 1,825,333.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Kwasolo Road in Ward 29    | 2,176,359.00  | -            | 2,176,359.00     | -       |
| 2024           | Ward 29 | G46247 Causeway Bridge Stormwater Upgrade in Myeza Road in Wa  | 4,383,608.00  | -            | 4,383,608.00     | -       |
| 2024           | Ward 29 | G46247 Causeway Bridge Stormwater Upgrade at Bhatata Road in   | 14,244,217.00 | -            | 14,244,217.00    | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Mbatha Masuku Road in Ward 29 (   | 2,808,205.00  | -            | 2,808,205.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Nkani Road in Ward 29 (W   | 2,483,234.00  | -            | 2,483,234.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Mlungana Street in Ward    | 3,089,025.00  | -            | 3,089,025.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Mthethwa Road in Ward 29   | 6,739,691.00  | -            | 6,739,691.00     | -       |
| 2024           | Ward 29 | G46247 Road & Stormwater Upgrade in Cebisa Road in Ward 29 S   | 3,542,192.00  | -            | 3,542,192.00     | -       |
| 2024           | Ward 29 | G46247 Stormwater Upgrade in Namba Road in Ward 29 (WIP)       | 982,872.00    | -            | 982,872.00       | -       |
| 2024           | Ward 14 | G46247 St. Upgrade in Ward 14 (027) (WIP)                      | 1,219,360.00  | -            | 1,219,360.00     | -       |
| 2024           | Ward 26 | G46247 Const. in E43 eris crescent in Ward 26 (045) (WIP)      | 478,721.00    | -            | 478,721.00       | -       |
| 2024           | Ward 26 | G46247 Rehab of Rd in Lot 16 Glenhills drive in Ward 26 (08    |               | 3,485,964.70 | 3,485,964.70     | -       |
| 2024           | Ward 26 | G46247 Const. in Ezihlabathini in Ward 26 (047) (WIP)          | 303,912.00    | -            | 303,912.00       | -       |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD 45 (WIP)       | 136,993.00    | -            | 136,993.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD 46 (WIP)       | 140,150.00    | -            | 140,150.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD 47&48 (WIP)    | 578,409.00    | -            | 578,409.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD 51 (WIP)       | 256,493.00    | -            | 256,493.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD52 (WIP)        | 300,449.00    | -            | 300,449.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD53 (WIP)        | 218,215.00    | -            | 218,215.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD54 (WIP)        | 64,673.00     | -            | 64,673.00        | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD56 (WIP)        | 175,464.00    | -            | 175,464.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 ROAD84 (WIP)        | 744,233.00    | -            | 744,233.00       | 1.00    |
| 2024           | Ward 5  | G46247 New Road Const. in Lindelani Ward 5 Riverside Dr. (WIP) | 881,998.00    | -            | 881,998.00       | 1.00    |
| 2024           | Ward 6  | G46247 Upgrade of St. pipeline in Jacqueline /Zen Drive in     | 4,539,784.00  | -            | 4,539,784.00     | -       |
| 2024           | Ward 6  | G46247 Upgrade of St. pipeline in Gillian/ Zen Road in Ward    | 2,445,700.00  | -            | 2,445,700.00     | -       |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward7 (Dark City   | 770,762.00    | -            | 770,762.00       | -       |
| 2024           | Ward 14 | G46247 St. Upgrade Zungu home in Ward 14 (064) (WIP)           | 494,932.00    | -            | 494,932.00       | -       |
| 2024           | Ward 14 | G46247 St. Upgrade next to house 4387 in Ward 14 (032) (WIP)   | 1,108,714.00  | -            | 1,108,714.00     | -       |
| 2024           | Ward 14 | G46247 St. Upgrade next to house 4579 in Ward 14 (065) (WIP)   | 142,760.00    | -            | 142,760.00       | -       |
| 2024           | Ward 14 | G46247 St. Upgrade in Lloyd road in Ward 14 (066) (WIP)        | 2,133,709.00  | 942,150.70   | 1,191,558.30     | -       |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                          | Total Budget  | Total Actual | Remaining Budget | Pending |
|----------------|---------|--------------------------------------------------------------|---------------|--------------|------------------|---------|
| 2024           | Ward 14 | G46247 St. Upgrade in Sawoti area in Ward 14 (068) (WIP)     | 1,041,530.00  | -            | 1,041,530.00     | -       |
| 2024           | Ward 15 | G46247 St. Upgrade in Papyrus road in Ward 15 (069) (WIP)    | 83,649.00     | -            | 83,649.00        | 1.00    |
| 2024           | Ward 26 | G46247 Const. in Ezihlabathini road 3 in Ward 26 (021) (WIP) | 605,567.00    | 343,168.52   | 262,398.48       | 1.00    |
| 2024           | Ward 26 | G46247 Const. in Nevas site road in Ward 26 (052) (WIP)      | 394,726.00    | 233,979.53   | 160,746.47       | 1.00    |
| 2024           | Ward 26 | G46247 Const. & upgrade in Sagittarius street in Ward 26 (05 | 121,310.00    | -            | 121,310.00       | -       |
| 2024           | Ward 27 | G46247 St. improvement in Mabhodweni in Ward 27 (WIP)        | 2,546,015.00  | -            | 2,546,015.00     | -       |
| 2024           | Ward 27 | G46247 Const. of Asherville road in Ward 27 (WIP)            | 6,961,070.00  | -            | 6,961,070.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. of Gucgwa road in Ward 27 (WIP)           | 5,997,445.00  | -            | 5,997,445.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. of Mgwaba road in Ward 27 (WIP)           | 3,333,151.00  | -            | 3,333,151.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. in Nskeni road Ward 27 (WIP)              | 6,961,070.00  | -            | 6,961,070.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. of Maphophoma road in Ward 27 (WIP)       | 4,750,706.00  | -            | 4,750,706.00     | -       |
| 2024           | Ward 27 | G46247 Const. of road in Mbhobhoni road in Ward 27 (WIP)     | 4,658,304.00  | -            | 4,658,304.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. of Shonalanga road in Ward 27 (WIP)       | 5,587,055.00  | -            | 5,587,055.00     | -       |
| 2024           | Ward 27 | G46247 Road Const. in Nyongo road in Ward 27 (WIP)           | 4,750,706.00  | -            | 4,750,706.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade at Nduli Road in Ward 9 (WI | 6,875,084.00  | -            | 6,875,084.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Sondweni in Ward 9 (WIP) | 6,534,449.00  | -            | 6,534,449.00     | -       |
| 2024           | Ward 9  | G46247 Stormwater Upgrade in Sofaya Road in Ward 9 (WIP)     | 4,477,533.00  | -            | 4,477,533.00     | -       |
| 2024           | Ward 10 | G46247 Road & Stormwater Upgrade in Mhlongo & Mphenyane in W | 6,880,102.00  | -            | 6,880,102.00     | -       |
| 2024           | Ward 10 | G46247 Road & Stormwater Upgrade at Alderville Luke Road in  | 7,020,512.00  | -            | 7,020,512.00     | -       |
| 2024           | Ward 8  | G46247 St. Infrast. Imp. & Rd. in Nkobongo in Ward 8 (Dumysa | 322,571.00    | -            | 322,571.00       | -       |
| 2024           | Ward 8  | G46247 St. Infrast. Imp. & Rd. in Nkobongo in Ward 8 (Echidi | 1,564,882.00  | -            | 1,564,882.00     | -       |
| 2024           | Ward 8  | G46247 St. improvement in 2-4 Nkobongo in Ward 8 (WIP)       | 522,797.00    | -            | 522,797.00       | -       |
| 2024           | Ward 9  | G46247 St. Upgrade in Creche Ward 9 S1 (WIP)                 | 383,317.00    | -            | 383,317.00       | -       |
| 2024           | Ward 9  | G46247 St. Upgrade in Mdluli Road Ward 9 S2 (WIP)            | 278,465.00    | -            | 278,465.00       | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Khwanini W9 (WIP)        | 11,934,871.00 | -            | 11,934,871.00    | -       |
| 2024           | Ward 9  | G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section  | 289,563.00    | -            | 289,563.00       | -       |
| 2024           | Ward 9  | G46247 Causeway Bridge Stormwater Upgrade in Bhabha Section  | 2,179,938.00  | -            | 2,179,938.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Hangoes in Ward 9 (WIP)  | 386,392.00    | -            | 386,392.00       | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Khanyile in Ward 9(WIP)  | 10,249,947.00 | -            | 10,249,947.00    | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Nthethewa Road in Ward 9 | 8,705,435.00  | -            | 8,705,435.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Solomuzi Road in Ward 9( | 570,945.00    | -            | 570,945.00       | -       |

| Financial Year | WARDS   | PROJECT DESCRIPTION                                          | Total Budget  | Total Actual | Remaining Budget | Pending |
|----------------|---------|--------------------------------------------------------------|---------------|--------------|------------------|---------|
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Zikhali Road in Ward 9 ( | 4,071,897.00  | -            | 4,071,897.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Nzoneli in Ward 9 (WIP)  | 16,849,228.00 | -            | 16,849,228.00    | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Zilungisele in Ward 9 (W | 4,071,897.00  | -            | 4,071,897.00     | -       |
| 2024           | Ward 9  | G46247 Road Rehab in Mnyundini in Ward 9 (WIP)               | 35,162,221.00 | -            | 35,162,221.00    | -       |
| 2024           | Ward 9  | G46247 Stormwater Upgrade in Twice in Ward 9 (WIP)           | 3,269,907.00  | -            | 3,269,907.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade in Khumalo Road in Ward 9 ( | 4,773,948.00  | -            | 4,773,948.00     | -       |
| 2024           | Ward 9  | G46247 Road & Stormwater Upgrade at Old Railway Road in Ward | 7,782,609.00  | -            | 7,782,609.00     | -       |
| 2024           | Ward 12 | G46247 Stormwater Upgrade in Langa & Maputo Road in Ward 12  | 1,790,988.00  | -            | 1,790,988.00     | -       |
| 2024           | Ward 12 | G46247 Stormwater Upgrade at Mthethwa Road in Ward 12 (WIP)  | 577,998.00    | -            | 577,998.00       | -       |
| 2024           | Ward 12 | G46247 Stormwater Upgrade in Palm Avenue Road in Ward 12 (W) | 2,273,625.00  | -            | 2,273,625.00     | -       |
| 2024           | Ward 12 | G46247 Stormwater Upgrade in Mpunzana Road in Ward 12 (WIP)  | 2,814,006.00  | -            | 2,814,006.00     | -       |
| 2024           | Ward 12 | G46247 Stormwater Upgrade in Cemetery Road in Ward 12 (WIP)  | 1,918,220.00  | -            | 1,918,220.00     | -       |
| 2024           | Ward 13 | G46247 St. Improvement in Steve Biko road in Glenhills Ward  | 1,929,191.00  | -            | 1,929,191.00     | -       |
| 2024           | Ward 24 | G46247 Ward 14 Priority Road rating 16 in Main road Emadanis | 778,261.00    | -            | 778,261.00       | -       |
| 2024           | Ward 24 | G46247 Const. in Congo Msweli in Ward 24 (062) (WIP)         | 1,760,844.00  | -            | 1,760,844.00     | -       |
| 2024           | Ward 25 | G46247 Const. & upsizing of Mlebeni Low-level Culvert Cross  | 1,726,007.00  | -            | 1,726,007.00     | -       |
| 2024           | Ward 25 | G46247 Const. & upsizing of Halankosi Low-level Culvert Cro  | 1,605,316.00  | -            | 1,605,316.00     | -       |
| 2024           | Ward 25 | G46247 ReConst. of Vulingqondo Asphalt Road in Gungu in Ward | 5,148,865.00  | -            | 5,148,865.00     | -       |
| 2024           | Ward 25 | G46247 Re-Const. of Halankosi Asphalt Road in Gungu in Ward  | 5,522,766.00  | -            | 5,522,766.00     | -       |
| 2024           | Ward 26 | G46247 Const. in Memory culvert in Ward 26 (003) (WIP)       | 2,611,586.00  | -            | 2,611,586.00     | -       |
| 2024           | Ward 26 | G46247 Upgrade in Mbambo road to memory in Ward 26 (004) (W) | 2,483,414.00  | -            | 2,483,414.00     | -       |
| 2024           | Ward 13 | G46247 Road Rehab. Aries Crescent road in Glenhills in Ward  | 929,527.50    | -            | 929,527.50       | -       |
| 2024           | Ward 13 | G46247 Retaining wall in Glenhills drive in Ward 13 (WIP)    | 1,058,883.00  | -            | 1,058,883.00     | -       |
| 2024           | Ward 14 | G46247 St. Upgrade in Lloyd School Back gate in Ward 14(008) | 454,971.00    | -            | 454,971.00       | -       |
| 2024           | Ward 5  | G46247 Mfecane Road link Riverside Drive at Doesburg Ward 5  | 4,768,554.00  | -            | 4,768,554.00     | -       |
| 2024           | Ward 5  | G46247 C-Section (Pedestrian Bridge) in Shakaville in Ward 5 | 1,206,707.00  | -            | 1,206,707.00     | -       |
| 2024           | Ward 5  | G46247 Emarasteni (St. Const. & Ret. Structure) in Ward 5 (W | 1,463,282.00  | -            | 1,463,282.00     | -       |
| 2024           | Ward 5  | G46247 Mfecane Rd. btw Riverside Drive & Mbozamo Hall Ward 5 | 1,664,169.00  | -            | 1,664,169.00     | -       |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec | 930,025.00    | 930,002.17   | 22.83            | 1.00    |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec | 227,475.00    | -            | 227,475.00       | -       |
| 2024           | Ward 7  | G46247 St. & Street Improvement in Etete in Ward7 (Isle& Sec | 891,567.00    | 891,524.00   | 43.00            | 1.00    |

| Financial Year | WARDS  | PROJECT DESCRIPTION                                          | Total Budget          | Total Actual         | Remaining Budget      | Pending             |
|----------------|--------|--------------------------------------------------------------|-----------------------|----------------------|-----------------------|---------------------|
| 2024           | Ward 7 | G46247 St. & Street Improvement in Etete in Ward7 (Stone Cit | 1,097,008.00          | 1,054,108.77         | 42,899.23             | 2.00                |
| 2024           | Ward 7 | G46247 St. & Street Improvement in Etete in Ward7 (Stone Cit | 1,044,596.00          | 1,003,745.63         | 40,850.37             | 1.00                |
| 2024           | Ward 7 | G46247 St. & Street Improvement in Etete in Ward7 (Kwabonamb | 543,146.00            | -                    | 543,146.00            | -                   |
| 2024           | Ward 7 | G46247 St. & Street Improvement in Etete in Ward7 (Kwabonamb | 473,532.00            | -                    | 473,532.00            | -                   |
|                |        |                                                              | <b>603,309,690.00</b> | <b>23,740,827.90</b> | <b>579,568,862.10</b> | <b>3,365,633.00</b> |
|                |        |                                                              |                       |                      |                       |                     |
|                |        |                                                              |                       | 4.49%                |                       |                     |



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



**2023/24 FIRST QUARTER BUDGET & PERFORMANCE**  
**ASSESSMENT - QUALITY CERTIFICATE**

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

**MR NJ MDAKANE**

**Municipal Manager of KwaDukuza Municipality**

Signature: \_\_\_\_\_

A handwritten signature in black ink, appearing to read 'N. J. Mdakane', is written over a horizontal line.

Date: \_\_\_\_\_

2023. 10. 17