

KWADUKUZA MUNICIPALITY**DEPT: FINANCE****REF:** C 536**SPECIAL COUNCIL:** 25/04/2018

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

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

DISCUSSION

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

STRATEGIC & LEGAL IMPLICATIONS:

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

CONSULTATIONS

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

MANCO

BUDGET & TREASURY OFFICE

Recommendations**RESPONSIBLE OFFICIAL**

- **THAT** the March 2017/18 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.
- **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
- **THAT** the March 2017/18 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
- **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003
- **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).

Contact Person**: NJ MDAKANE (MUNICIPAL MANAGER)****S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)****A. NUNKUMAR (DIRECTOR BUDGETS)****Author****S. CUNDASAMY (ACTING MANAGER: BUDGETS)****S. NGIDI (BUDGET ANALYST)**

APPROVED / COMMENTS

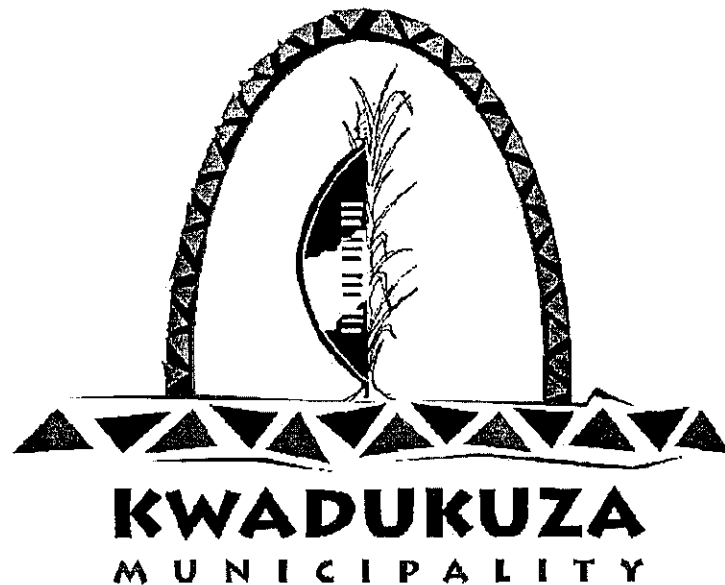
A NUNKUMAR
DIRECTOR BUDGETS & COMPLIANCE
25/04/2018

PP 
APPROVED / COMMENTS


SM RAJCOOMAR
CHIEF FINANCIAL OFFICER
25/04/2018

APPROVED / COMMENTS


NJ MDAKANE
MUNICIPAL MANAGER
25/04/2018



2017/18

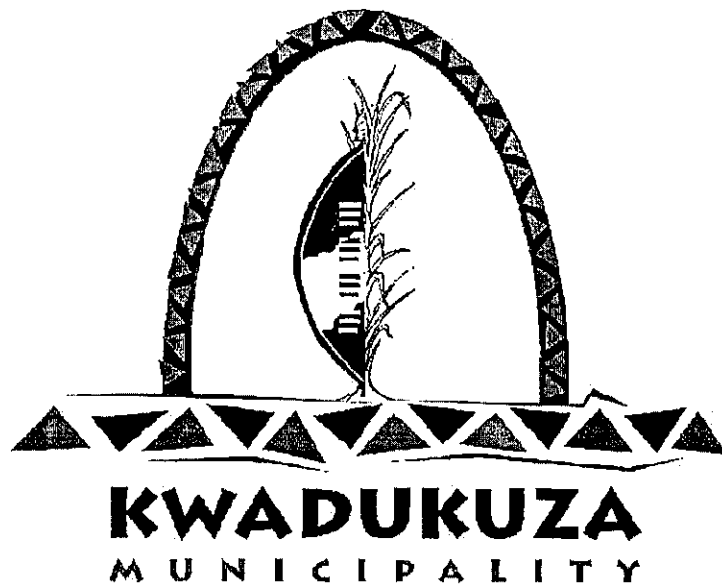
**SECTION 52(D) THIRD QUARTER
BUDGET AND PERFORMANCE
ASSESSMENT REPORT**

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1.1 MAYORS REPORT

MAYORS REPORT TO BE TABLED



1.2 RESOLUTIONS

Third quarter budget and performance assessment resolutions

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

1. **THAT** the March 2017/18 Section 71(1) Monthly Budget Assessment Statement in the C Schedule (Annexure A) format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved.
2. **THAT** the report be submitted timeously to National Treasury, Provincial Treasury and other organ of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.
3. **THAT** the March 2017/18 Section 71(1) Monthly Budget Assessment Statement be tabled before Council.
4. **THAT** the report be tabled in terms of S52(D) of the MFMA, Act No. 56 of 2003
5. **THAT** Council NOTES the withdrawals from bank account, attached under 'Supporting Documents' in the report, in terms of Municipal Finance Management Act, Sec 11 (4).



1.3 EXECUTIVE SUMMARY

OPERATING BUDGET

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

DESCRIPTION	2017/2018 APPROVED BUDGET R'000	2017/2018 ADJUSTED BUDGET R'000	YTD BUDGET 31/03/2018 R'000	ACTUALS AS AT 31/03/2018 R'000
Total Revenue	1,455,675	1,428,052	1,076,937	1,113,444
Total Expenditure	(1,453,584)	(1,425,967)	(998,204)	(893,680)
Operating Surplus	2,091	2,085	78,733	219,764
Transfers and contributions recognised capital	81,315	89,869	55,276	55,095
Surplus for the year	83,406	91,955	141,681	274,859

The Third Quarter Budgeted Operating Revenue for the 2017/2018 financial year was R 1,076,9b. As per the Third quarter assessment the actual revenue billed and/or collected to date is R1, 113, 4b. The positive variance of R36, 5m has been achieved in the Third quarter.

The Third Quarter Budgeted Operating Expenditure for the 2017/2018 financial year was R 998, 2m. As per the Third Quarter assessment, the actual expenditure is R893, 7m. The under spending of R104, 5m has resulted in the Third quarter of 2017/2018 financial year.

The council to note that ~~the~~

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

- Revenue
- Expenditure

TABLE C4: FINANCIAL PERFORMANCE

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	346,902	403,343	399,023	35,749	294,653	290,168	4,485	2%	399,023
Service charges - electricity revenue	695,210	722,822	718,211	73,008	553,526	542,490	11,036	2%	718,211
Service charges - refuse revenue	48,403	64,748	49,822	4,505	41,757	43,990	(2,233)	-5%	49,822
Rental of facilities and equipment	997	1,062	1,074	295	1,145	802	343	43%	1,074
Interest earned - external investments	32,512	23,628	27,013	3,928	16,199	11,583	4,616	40%	27,013
Interest earned - outstanding debtors	5,573	6,200	6,950	351	4,418	4,644	(226)	-5%	6,950
Fines, penalties and forfeits	31,577	34,117	36,617	1,088	10,938	20,834	(9,897)	-48%	36,617
Licences and permits	93	195	195	9	169	170	(1)	-1%	195
Agency services	8,744	9,200	9,200	898	8,259	7,533	726	10%	9,200
Transfers and subsidies	130,511	148,452	145,979	37,482	143,940	122,926	21,013	17%	145,979
Other revenue	67,948	41,907	33,970	5,586	38,439	31,796	6,643	21%	33,970
Gains on disposal of PPE	4,908			-			-		
Total Revenue (excluding capital transfers and contributions)	1,373,376	1,455,675	1,428,052	162,898	1,113,444	1,076,937	36,507	3%	1,428,052
Expenditure By Type									
Employee related costs	320,464	359,321	344,827	26,062	253,538	259,227	(5,690)	-2%	344,827
Remuneration of councillors	18,910	23,146	23,146	1,794	16,300	16,885	(584)	-3%	23,146
Debt impairment	18,275	33,160	33,160	-	(0)	13,418	(13,418)	-100%	33,160
Depreciation & asset impairment	63,434	82,499	82,499	6,647	38,556	52,145	(13,589)	-26%	82,499
Finance charges	24,515	28,477	26,352	894	12,576	17,550	(4,974)	-28%	26,352
Bulk purchases	552,551	568,612	590,847	40,099	377,918	412,956	(35,038)	-8%	590,847
Other materials	68,820	43,468	40,995	(16,215)	20,104	42,016	(21,912)	-52%	40,995
Contracted services	29,171	31,764	139,455	26,773	102,942	62,869	40,073	64%	139,455
Transfers and subsidies	26,504	46,746	750	-	705	5,437	(4,731)	-87%	750
Other expenditure	164,537	236,391	143,937	15,249	71,042	115,701	(44,659)	-39%	143,937
Loss on disposal of PPE	9,062			-			-		
Total Expenditure	1,296,244	1,453,584	1,425,967	101,303	893,680	998,204	(104,524)	-10%	1,425,967
Surplus/(Deficit)	77,132	2,091	2,085	61,595	219,764	78,733	141,031	0	2,085
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81,469	81,315	70,690	7,019	55,095	55,276	(181)	(0)	70,690
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			19,179			7,672	(7,672)	(0)	19,179
Surplus/(Deficit) after capital transfers & contributions	158,601	83,406	91,955	68,614	274,859	141,681			91,955
Surplus/ (Deficit) for the year	158,601	83,406	91,955	68,614	274,859	141,681			91,955

DISCUSSION

REVENUE

The revenue budget as at the 2017/2018 financial year third quarter was R1, 139,8b (inclusive of capital transfers). The actual revenue accounted for or accrued in terms of GRAP was R1, 168,5b which implies that we have realised a positive variance of approximately R29, m in revenue.

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

The Council to note that, only variances of R1m and above and 5 per cent and above will be discussed.

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

As part of the third quarter report it can be noted from above C4 table that as at 31 March 2018 the following budgeted revenue stream are showing good performance:

- Interest earned - external investments
- Transfers Recognised – Operational
- Other revenue

A positive variance of R32, 2m have been realised as a result of the above revenue categories

Interest earned-external investment

- Interest earned-external investment reflects a positive variance of R 4. 6m.
- This positive variance is as a result of interest earned on external investment being received in advance of the anticipated timing.
- The municipality is not expecting that much of interest from interest earned on external investment since it has recognised the bulk of it in advanced then anticipated timing when

compare to SDBIP, as result the variance is anticipated to be on par by the end of the fourth quarter.

Transfers recognised – operational

- Transfers recognised – operational shows a positive variance of R21, 0m as at the end of under review quarter.
- This positive variance in this category is as a result of most operational grants being received in advance of the anticipated timing. It is anticipated that by the end of the financial year the actual recognition shall be on par with the initial budget.

Other revenue

- The Other revenue line item reflects a R6, 6 m negative variance as at 31 March 2018.
- This positive variance is as a result of general suspense sundry debtor contra that amount to R12, 9m which is a balance sheet item that was opened as revenue on the item level as a result it shows as part of revenue items.
- The revenue section is current working on resolving this error before the end of the fourth quarter.
- The true reflection of this line item is a negative variance of R6, 3m (R31, 7m – (R38, 4m – 12,9m) and the most contributing factors to this variances is the lower recognition of some major line item in the other revenue category, line item such as Building Plans fees and revaluations surplus.
- Since the building plan fees depends on the application received, it is anticipated that those application will improve before the end of the financial year which will then subsequent reduce the variance.
- The revaluations surplus will be undertaken upon the finalisation of the Annual Financial Statement as a result the variance is anticipated to be reduced once that exercise is completed.
- The remaining under collection of other revenue component comprises of numerous variances which are expected to perform well as the year progress in an attempt to reduce the variance by the end of the financial year.

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

As part of the third quarter report it can be seen from the above C4 table that as at 31 March 2018 the following budgeted revenue streams are reflecting under performance:

- Service charges - refuse revenue
- Fines, penalties and forfeits

A negative variance of R12, 1m have been realised as a result of the above revenue categories:

Service charges - refuse revenue

- Refuse revenue shows under collection of R2, 2m as at the end of the third quarter.
- This negative variance is as a result of reduction in an adhoc collection request as apart from the fixed refuse collection areas, there are places where additional collection is requested which are currently showing the poor performance
- It is anticipated that those adhoc request will improve in the last quarter of the financial year which will have a positive impact in reducing the variance.

Fines, penalties and forfeits

- Fines, penalties and forfeits revealed a negative variance of approximately R10m as at 31 March 2018. This unfavourable variance of approximately R10m in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1.
- GRAP requires us to recognize the total fines issued and not only those collected.
- The journal related to this is not yet captured on the financial system as the relevant section indicated that the full journal will be finalised upon the finalisation of the AFS as a result it is anticipated that once this journal is captured the variance will reduce significantly.

EXPENDITURE

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The expenditure budgeted as at the third quarter for was R998, 2m. The actual expenditure recognised for the third quarter was R893, 6m which revealed an under spending of approximately R104, 5m.

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

The Council to note that, only variances of R1m and above and 5 per cent and above will be discussed.

The main contributing factors to the under expenditure includes the following:

As part of the third quarter report it can be noted from the above table C4 that, as at 31 March 2018, the following budgeted expenditure line items are showing under performance:

- Debt impairment
- Depreciation & asset impairment
- Finance charges
- Bulk purchases
- Contracted services
- Transfers and subsidies
- Other expenditure

It must also be noted that the above collectively, has contributed approximately R124, 7m to under performance of expenditure budget.

Debt impairment

- Debts impairment shows an under expenditure of R13, 4m as at the end of under review quarter. Included in the debt impairment is the expenditure related to bad debt written off, contribution to bad debt provision and provisions for fines,

- The most contributing factors to this variance is bad debts provision which is required in terms GRAP which is normal calculated at the end of the financial year upon the finalisation of AFS as well as the journal related to fines provision which is yet to be calculated and captured on the system.
- It must be noted that both of the above transactions are of GRAP requirement and there are normal undertaken at the end of the financial year, as a result the variance in this line category is anticipated to be eliminated upon the finalisation of the AFS.

Depreciation & asset impairment

- The negative variance of R13, 5m is reflected under this expenditure category.
- The variance is as a result of lower than expected spending on the capital budget and delays in completing the prior year's projects which had an effect on the capitalisation and subsequent depreciation of the assets. The other contributing factor to this variance is related to asset impairment which is normally undertaken towards the end of financial year.
- Due to this delay it is likely that the council will make servings in this expenditure category by the end of the financial year. However It must be noted that this servings will have a direct negative impact on the service delivery target but on the other side this will bring more income through interest on investment as capital projects funding will be kept on the investment portfolio a little longer than anticipated time which will subsequently push the cash flow of the municipality upwards by the end of the financial year.

Finance charges

- A finance charges expenditure category revealed a under spending of approximately R5m as at the end of under review quarter. Timing of repayment of the loan has contributed to this variance as there is only R12. 5m payment that was due as at the end March 2018 when compare to R17.5m budgeted figure, as a result the variance of R5m is experienced as at the end of March 2018.

- The remainder of the overall budget is expected to be paid before the end of the current financial year as a result it is anticipated that by the end of June the variance will be on par.

Bulk purchases

- Bulk purchases revealed a negative variance of R35, 0m as at 31 March 2018.
- In terms of mSCOA reporting requirement the municipality is required to report with only what is captured on the financial system, as a result as at 31 March 2018 only 8 invoices have been captured on the financial system instead of 9 invoices to be in line with the reporting month, due to this discrepancies this has resulted in this variance.
- With this reason, it is anticipated that by the end of the financial year the variance will be on par once all Eskom invoices are captured on the financial system.

Other materials

- Other Materials reflect an under spending of R21, 9 m as at the end of March 2018.
- This negative variance is as a result of reallocation of item segment to comply with mSCOA chat.
- The council to note that due to this reallocation all expenditure incurred before this reallocation had to be reallocated from the financial system to allow the correct alignment between the data strings, section 71 report and C Schedule as a result this had a direct impact on variances more particularly within other material, contracted services, transfer and subsidies and other expenditure categories since the target is based on the straight line method rather than per project.
- As a result the variance is expected to be reducing as the year progresses since the budgeted figures will automatically realign with the reallocation of expenditure as explained above. For more information please refer to the attached Table SB14 which is extracted from adjustment budget B Schedule.

Transfers and subsidies

- The Transfers and subsidies reflects an under spending of R4, 7m as at the end of March 2018.
- This negative variance is as a result of reallocation of item segment to comply with mSCOA chat.
- The council to note that due to this reallocation all expenditure incurred before this reallocation had to be reallocated from the financial system to allow the correct alignment between the data strings, section 71 report and C Schedule as a result this had a direct impact on variances more particularly within other material, contracted services, transfer and subsidies and other expenditure categories since the target is based on the straight line method rather than per project.
- As a result the variance is expected to be reducing as the year progresses since the budgeted figures will automatically realign with the reallocation of expenditure as explained above. For more information please refer to the attached Table SB14 which is extracted from adjustment budget B Schedule.

Other expenditure

- The other expenditure reflects an under spending of R44, 6m as at the end of March 2018.
- This negative variance is as a result of reallocation of item segment to comply with mSCOA chat.
- The council to note that due to this reallocation all expenditure incurred before this reallocation had to be reallocated from the financial system to allow the correct alignment between the data strings, section 71 report and C Schedule as a result this had a direct impact on variances more particularly within other material, contracted services, transfer and subsidies and other expenditure categories since the target is based on the straight line method rather than per project.
- As a result the variance is expected to be reducing as the year progresses since the budgeted figures will automatically realign with the reallocation of expenditure as explained above. For

more information please refer to the attached Table SB14 which is extracted from adjustment budget B Schedule.

- The other reasons are the line items that are technically required in terms of GRAP which are normal undertaken upon the finalisation of AFS, items such as retirement recognition, leave provision and contribution to capital redemption.

The main contributing factors to the over expenditure includes the following:

- Contracted services

It must be noted that the above have contributed approximately R40, 0m to the over expenditure

Contracted services

- The Contracted services reflects an over spending of R40, 0m as at the end of March 2018.
- This negative variance is as a result of reallocation of item segment to comply with mSCOA chat.
- The council to note that due to this reallocation all expenditure incurred before this reallocation had to be reallocated from the financial system to allow the correct alignment between the data strings, section 71 report and C Schedule as a result this had a direct impact on variances more particularly within other material, contracted services, transfer and subsidies and other expenditure categories since the target is based on the straight line method rather than per project.
- As a result the variance is expected to be reducing as the year progresses since the budgeted figures will automatically realign with the reallocation of expenditure as explained above. For more information please refer to the attached Table SB14 which is extracted from adjustment budget B Schedule.

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:

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

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

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

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

CAPITAL BUDGET FUNDING SUMMARY

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		78,796	59,934	18,091	922	1,115	192	922	480%	18,091
Provincial Government		57		191	-	191	191	-		191
District Municipality				-				-		-
Other transfers and grants				19,179	986	4,438	2,533	1,905	75%	19,179
Transfers recognised - capital		78,854	59,934	37,462	1,908	5,744	2,917	2,827	97%	37,462
Public contributions & donations	5	3,558	21,381	-		-	-	-		-
Borrowing	6	-	12,186	2,186		-	-	-		2,186
Internally generated funds		182,195	137,343	185,276	9,137	75,440	67,699	7,740	11%	185,276
Total Capital Funding		264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924

Capital Budget Funding

Utilisation of Grants

- The capital grant allocation for the financial year is R 70,498m. As at 30 October 2017, the Civil Business Unit had spent 100% of the MIG allocation for this financial year, however the claims of R52m MIG expenditure was for prior year projects and could not be incorporated into the current year budget. The business unit had met with COGTA in November 2017, to request for additional MIG funding for current year project implementation. The request was met with a favourable response and the Municipality has subsequently received R10m additional MIG funding on the 26th March 2018. The amendment to funding on the Capital Budget will be adjusted accordingly in terms of S28 of the MFMA in a second Adjustments Budget.

- The Municipality's roll-over application for the R8,091m INEP grant was successful and the increased allocation was accounted for in the February Adjustment Budget. However, the business unit has shown poor performance on the grant, reflecting only R1,1m expenditure to date. The possibility there in lies that the Municipality may lose the balance of the roll-over grant, as Treasury will not approve a roll-over of an existing rolled-over grant.

Council Funding

- Although there is over-spending of approximately 11 % as at 31 March 2018 in the Council/Internal funding, expenditure on the Capital Budget has significantly dropped from previous financial years. To date the Municipality has only spent 36% of its Capital Budget.

Borrowings

- A R2,186m ABSA loan has been budgeted for. The loan was taken up in past financial years, with the loan being utilized to fund the development of a Testing Station. The Community Safety Business Unit is currently in the process of procuring the land for the development.

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 81,1 million as at the third quarter of the 2017/18 financial year compared to its year to date budget of R 70,6m. The actual expenditure resulted in a positive variance of 15% from its target.

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

Vote Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		13,920	23,540	26,106	1,363	16,500	14,854	1,645	11%	26,106
Executive and council		10,979	1,500	-	-	-	-	-	-	-
Finance and administration		2,941	22,040	26,106	1,363	16,500	14,854	1,645	11%	26,106
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,399	55,247	52,002	3,949	24,532	23,905	627	3%	52,002
Community and social services		26,924	30,080	30,275	2,426	17,121	18,486	(1,365)	-7%	30,275
Sport and recreation		3,990	20,621	19,327	1,523	7,247	5,232	2,015	39%	19,327
Public safety		917	1,546	400	-	164	187	(23)	-12%	400
Housing		569	3,000	2,000	-	-	-	-	-	2,000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		181,519	90,241	92,126	4,511	27,571	20,897	6,674	32%	92,126
Planning and development		162	1,400	650	14	14	-	14	0%	650
Road transport		181,357	88,841	91,476	4,497	27,557	20,897	6,660	32%	91,476
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36,768	61,816	54,689	1,222	12,581	10,960	1,621	15%	54,689
Energy sources		36,567	61,036	53,317	1,222	12,277	10,805	1,473	14%	53,317
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		201	780	1,372	-	303	155	148	96%	1,372
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924

Governance and Administration – Finance & Admin

In terms of Functional classification the R16,5m expenditure reflected is from the following departments within the respective business units:-

- **Corporate Services Business Unit**– Administration and Information Technology – R546k. The tender for the purchase of IT Equipment has gone out, expenditure should accelerate in the next quarter.
- **Finance Business Unit**– R2,907m - During adjustments budget in February 2018, the capital budget for Finance was increased to cater for certain unforeseen capital works, and therefore the total capital expenditure as at Q3 was 59.5%. A revised work plan has been compiled and it is anticipated that the entire adjusted budget will be fully utilised by 30 June 2018.
- **Civil Engineering Business Unit** – Civic Buildings – R13, 047m. The Ballito Civic Building has been completed, with occupation to take place by 1st May. The R4m unspent budget is related to the Laviopierre Extension, with R860k currently being spent. The project is on-going and expenditure should accelerate in the next quarter.
- **Electrical Engineering Business Unit** – Workshop - R0k – R1, 440m unspent to date. R1,3m has been allocated for the purchase of vehicles – R800k for Traffic Vehicles and R250k. The budget was adjusted in February to cater for the purchase of these vehicles, and processes are in place for procurement to occur in the next quarter.

Community & Public Safety

In terms of Functional classification the R24,5m expenditure reflected is from the following departments within the respective business units:-

Community & Social Services

- **Community Services & Public Amenities** – R 17,086m expenditure reflected which is in terms of Community Halls – R 467k, Cemeteries – R 15,852m, and Crèche's – R 765k. Expenditure is in line with cash flow projections and it is anticipated that the budgeted allocation will be fully spent by June 2018.

- **Community Safety** – Budget Allocation of R450k with expenditure of R221,2k spent to date which is in terms of Marine Safety R173,6k and Disaster Management R 47,6k.

Sports & Recreation

- **Community Services & Public Amenities** – R7, 247m expenditure reflected which is in terms of Parks & Gardens R 187k, R5,356m for Upgrade to Recreational Facilities. The business unit has indicated that the budgeted amounts may not be fully utilized this financial year and have requested roll-over of specific projects.

Public Safety

- R164k expenditure related to the Fire & Emergency department under Community Safety Business unit.

Housing

- Unspent budget allocation of R3m under the Civil Engineering Business Unit.

Economic & Environmental Services

In terms of Functional classification the R27,571m expenditure reflected is from the following departments within the respective business units:-

Planning & Development – which reflects the EDP business unit budget of R 650k which is split between the following departments:

- **Town Planning** – budget allocation of R150k with R14k being spent on GIS Equipment. Procurement plans are in place, service providers have been appointed through SCM processes and expenditure will incur in the next quarter.
- **Local Economic Development** – budget allocation of R500k for Informal Trading Stalls and Tourism Signage. No expenditure to date. The purchase of the informal trading stalls is at SCM process and expenditure will incur in the next quarter.

Road Transport

- Reflects R27,557m expenditure under the Civil Engineering Business Unit. Although the business unit reflects a positive variance of 32% in terms of year to date budget, it must be noted that few of the civil projects are yet to begin and R63m remains unspent as at end March.
- As discussed earlier in the report, the MIG allocation has been fully utilised but majority of the spending is related to prior year projects. The 2017/18 projects that reflected MIG funding were revised accordingly in terms of S28 of the MFMA. The R10m additional MIG will be accounted for in terms of a 2nd Adjustment Budget.

Trading Services

In terms of Functional classification the R12,581m expenditure reflected is from the following departments within the respective business units:-

Energy Sources - The Electrical Engineering Business unit expenditure shows a variance of 14% from the third quarter SDBIP. However, it must be noted that the unit has received a R18,091m INEP grant for the 2017/18 financial year and has only reflected R1,1m as grant expenditure for the first nine months. The INEP grant has been allocated to the following projects:

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

Electrification infrastructure for the above projects can only be installed once beneficiaries have occupied dwellings, hence the delay on spending on grant. Once interventions are in place to expedite handing over process, expenditure on grant should increase.

Waste Management – expenditure of R 303k for the Drop-Off Centre, Recycling and purchase of an Industrial Pressure Machine. Expenditure is in line with year to date and Refuse budget allocation under Community Services business unit should be fully spent by year end.



1.4 IN YEAR BUDGET STATEMENT TABLES

In year budget statement tables

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

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

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

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

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	346,902	403,343	399,023	35,749	294,653	290,168	4,485	2%	399,023
Service charges	743,612	787,571	768,032	77,513	595,283	586,480	8,803	2%	768,032
Investment revenue	32,512	23,628	27,013	3,928	16,199	11,583	4,616	40%	27,013
Transfers and subsidies	130,511	148,452	145,979	37,482	143,940	122,926	21,013	17%	145,979
Other own revenue	119,839	92,681	88,006	8,226	63,369	65,780	(2,411)	-4%	88,006
Total Revenue (excluding capital transfers and contributions)	1,373,376	1,455,675	1,428,052	162,898	1,113,444	1,076,937	36,507	3%	1,428,052
Employee costs	320,464	359,321	344,827	26,062	253,538	259,227	(5,690)	-2%	344,827
Remuneration of Councillors	18,910	23,146	23,146	1,794	16,300	16,885	(584)	-3%	23,146
Depreciation & asset impairment	63,434	82,499	82,499	6,647	38,556	52,145	(13,589)	-26%	82,499
Finance charges	24,515	28,477	26,352	894	12,576	17,550	(4,974)	-28%	26,352
Materials and bulk purchases	621,371	612,080	631,841	23,884	398,022	454,972	(56,950)	-13%	631,841
Transfers and subsidies	26,504	46,746	750	-	705	5,437	(4,731)	-87%	750
Other expenditure	221,046	301,315	316,552	42,022	173,983	191,989	(18,005)	-9%	316,552
Total Expenditure	1,296,244	1,453,584	1,425,967	101,303	893,680	998,204	(104,524)	-10%	1,425,967
Surplus/(Deficit)	77,132	2,091	2,085	61,595	219,764	78,733	141,031	179%	2,085
Transfers and subsidies - capital (monetary allocations)	81,469	81,315	70,690	7,019	55,095	55,276	(181)	-0%	70,690
Contributions & Contributed assets	-	-	19,179	-	-	7,672	(7,672)	-100%	19,179
Surplus/(Deficit) after capital transfers & contributions	158,601	83,406	91,955	68,614	274,859	141,681	133,177	94%	91,955
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	158,601	83,406	91,955	68,614	274,859	141,681	133,177	94%	91,955
Capital expenditure & funds sources									
Capital expenditure	264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924
Capital transfers recognised	78,854	59,934	37,462	1,908	5,744	2,917	2,827	97%	37,462
Public contributions & donations	3,558	21,381	-	-	-	-	-	-	-
Borrowing	-	12,186	2,186	-	-	-	-	-	2,186
Internally generated funds	182,195	137,343	185,276	9,137	75,440	67,699	7,740	11%	185,276
Total sources of capital funds	264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924
Financial position									
Total current assets	582,815	470,477	543,769	-	717,842	-	-	-	543,769
Total non current assets	2,035,114	2,205,299	2,177,485	-	2,075,530	-	-	-	2,177,485
Total current liabilities	292,582	290,621	310,872	-	310,680	-	-	-	310,872
Total non current liabilities	344,755	370,826	357,015	-	240,746	-	-	-	357,015
Community wealth/Equity	1,980,591	2,014,329	2,053,366	-	2,241,947	-	-	-	2,053,366
Cash flows									
Net cash from (used) operating	203,831	196,436	70,854	66,501	181,590	53,140	(128,449)	-242%	70,854
Net cash from (used) investing	(83,054)	(230,790)	(161,370)	(12,426)	(91,029)	(121,028)	(29,999)	25%	(161,370)
Net cash from (used) financing	(13,509)	2,187	(6,028)	(819)	(4,519)	(4,521)	(2)	0%	(6,028)
Cash/cash equivalents at the month/year end	270,209	320,296	173,665	-	356,251	197,801	(158,450)	-80%	173,665
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	41,762	13,914	7,611	6,283	126,943	-	-	-	196,514
Creditors Age Analysis									
Total Creditors	90,686	1,113	10	13	2	-	-	-	91,824

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517,198	530,603	531,492	76,280	430,751	390,495	40,256	10%	531,492
Executive and council		117,325	78,207	78,207	33,070	76,227	57,183	19,044	33%	78,207
Finance and administration		399,873	452,397	453,285	43,210	354,523	333,312	21,211	6%	453,285
Internal audit		-	-	-	-	0	-	0	#DIV/0!	-
<i>Community and public safety</i>		27,472	71,663	69,256	347	25,342	58,335	(32,993)	-57%	69,256
Community and social services		6,557	31,336	31,336	102	10,862	26,379	(15,517)	-59%	31,336
Sport and recreation		15,305	32,262	30,264	181	11,945	25,123	(13,178)	-52%	30,264
Public safety		54	45	45	32	129	26	103	398%	45
Housing		5,556	8,021	7,612	32	2,407	6,808	(4,401)	-65%	7,612
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		103,906	77,824	77,824	10,971	75,366	58,861	16,505	28%	77,824
Planning and development		9,585	14,974	12,501	2,203	12,643	10,447	2,196	21%	12,501
Road transport		94,321	62,831	65,304	8,768	62,723	48,397	14,326	30%	65,304
Environmental protection		-	20	20	-	0	17	(16)	-100%	20
<i>Trading services</i>		806,270	856,899	839,350	82,319	637,080	632,194	4,886	1%	839,350
Energy sources		742,458	773,588	770,965	77,808	576,728	576,512	216	0%	770,965
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		63,811	83,311	68,384	4,511	60,352	55,682	4,670	8%	68,384
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,454,845	1,536,990	1,517,922	169,917	1,168,539	1,139,886	28,653	3%	1,517,922
Expenditure - Functional										
<i>Governance and administration</i>		201,475	235,751	235,699	13,287	133,197	157,991	(24,794)	-16%	235,699
Executive and council		87,445	96,592	92,928	2,052	42,996	62,554	(19,558)	-31%	92,928
Finance and administration		110,354	135,481	138,596	10,918	87,499	92,288	(4,789)	-5%	138,596
Internal audit		3,676	3,678	4,174	317	2,702	3,149	(447)	-14%	4,174
<i>Community and public safety</i>		143,917	156,777	170,326	13,090	113,370	122,792	(9,422)	-8%	170,326
Community and social services		29,259	35,001	37,540	3,258	22,267	27,056	(4,788)	-18%	37,540
Sport and recreation		73,772	72,619	82,240	6,937	58,262	60,424	(2,163)	-4%	82,240
Public safety		29,764	28,420	30,453	2,089	24,713	21,835	2,878	13%	30,453
Housing		11,122	20,736	20,092	805	8,129	13,477	(5,349)	-40%	20,092
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		211,576	231,472	218,242	15,926	133,661	151,670	(18,010)	-12%	218,242
Planning and development		49,016	54,254	54,011	3,598	33,938	37,754	(3,817)	-10%	54,011
Road transport		161,451	174,605	162,109	12,196	98,548	112,470	(13,922)	-12%	162,109
Environmental protection		1,110	2,613	2,122	131	1,174	1,446	(271)	-19%	2,122
<i>Trading services</i>		739,276	829,584	801,702	59,000	513,452	565,752	(52,299)	-9%	801,702
Energy sources		673,838	746,398	730,711	54,204	466,653	513,275	(46,622)	-9%	730,711
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		65,438	83,186	70,991	4,796	46,799	52,477	(5,677)	-11%	70,991
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,296,244	1,453,584	1,425,968	101,303	893,680	998,204	(104,524)	-10%	1,425,968
Surplus/ (Deficit) for the year		158,601	83,406	91,955	68,614	274,859	141,681	133,178	94%	91,955

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		517,198	530,603	531,492	76,280	430,751	390,495	40,256	10%	531,492
Executive and council		117,325	78,207	78,207	33,070	78,227	57,183	19,044	0	78,207
Mayor and Council		100,347	75,207	75,207	33,095	73,270	54,191	19,079	0	75,207
Municipal Manager, Town Secretary and Chief Executive		16,978	3,000	3,000	(25)	2,957	2,992	(35)	(0)	3,000
Finance and administration		399,873	452,397	453,285	43,210	354,523	333,312	21,211	0	453,285
Administrative and Corporate Support		88	80	80	11	53	58	(5)	(0)	80
Asset Management		-	-	-	-	-	-	-	-	-
Budget and Treasury Office		43,258	39,366	52,076	7,384	61,215	38,292	22,922	0	52,076
Finance		355,097	410,843	399,023	35,772	292,489	293,411	(912)	(0)	399,023
Fleet Management		-	-	-	5	49	-	49	#DIV/0!	-
Human Resources		-	-	-	0	1	-	1	#DIV/0!	-
Information Technology		-	-	-	0	2	-	2	#DIV/0!	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		10	13	13	20	44	11	33	0	13
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		1,443	2,094	2,094	18	680	1,540	(880)	(0)	2,094
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	0	-	0	#DIV/0!	-
Governance Function		-	-	-	-	0	-	0	#DIV/0!	-
Community and public safety		27,472	71,663	69,256	347	25,342	58,335	(32,993)	(0)	69,256
Community and social services		6,557	31,336	31,336	102	10,862	26,379	(15,517)	(0)	31,336
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		942	11,542	11,542	44	854	9,398	(8,545)	(0)	11,542
Child Care Facilities		-	3,657	3,657	0	3,659	3,670	(11)	(0)	3,657
Community Halls and Facilities		228	9,700	9,700	15	145	8,651	(8,506)	(0)	9,700
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		1,572	2,500	2,500	0	2,503	1,452	1,051	0	2,500
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		3,453	3,754	3,754	42	3,518	3,057	462	0	3,754
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		361	183	183	-	183	151	32	0	183
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		15,305	32,262	30,264	181	11,945	25,123	(13,178)	(0)	30,264
Beaches and Jetties		663	15	15	6	232	9	223	0	15
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		12,762	11,176	11,176	124	11,242	9,100	2,142	0	11,176
Recreational Facilities		1,880	21,071	19,073	52	472	16,014	(15,542)	(0)	19,073
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		54	45	45	32	129	26	103	0	45
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		54	45	45	32	129	26	103	0	45
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Housing		5,556	8,021	7,612	32	2,407	6,808	(4,401)	(0)	7,612
Housing		5,556	8,021	7,612	32	2,407	6,808	(4,401)	(0)	7,612
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		103,905	77,824	77,824	10,971	75,366	58,861	16,505	0	77,824

Planning and development	9,565	14,974	12,501	2,203	12,643	10,447	2,196	0	12,501
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	0	3	-	3	#DIV/0!	-
Central City Improvement District									
Development Facilitation	228	300	300	31	193	248	(55)	(0)	300
Economic Development/Planning	138	2,235	2,235	1,583	6,527	1,847	4,680	0	2,235
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City Engineer	9,219	12,439	9,968	589	5,920	8,353	(2,433)	(0)	9,968
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	94,321	62,831	65,304	8,768	62,723	48,397	14,326	0	65,304
Police Forces, Traffic and Street Parking Control	21,247	22,713	22,713	304	1,870	13,191	(11,321)	(0)	22,713
Pounds									
Public Transport									
Road and Traffic Regulation	8,744	9,200	9,200	899	8,281	5,343	2,918	0	9,200
Roads	84,330	30,918	33,391	7,585	52,593	28,864	22,729	0	33,391
Taxi Ranks									
Environmental protection	-	20	20	-	0	17	(16)	(0)	20
Biodiversity and Landscape	-	20	20	-	0	17	(16)	(0)	20
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	806,270	856,899	839,350	82,319	637,080	632,194	4,886	0	839,350
Energy sources	742,458	773,588	770,965	77,808	576,728	576,512	216	0	770,965
Electricity	742,458	773,588	770,965	77,804	576,661	576,512	149	0	770,965
Street Lighting and Signal Systems	-	-	-	4	68	-	66	#DIV/0!	-
Nonelectric Energy									
Water management	-	-	-	-	-	-	-	-	-
Water Treatment									
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management	63,811	83,311	68,384	4,511	60,352	55,662	4,670	0	68,384
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal	63,811	83,311	68,384	4,511	60,350	55,662	4,687	0	68,384
Street Cleaning	-	-	-	0	3	-	3	#DIV/0!	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	2 1,454,845	1,536,990	1,517,922	169,917	1,168,539	1,139,886	28,653	0	1,517,922
Expenditure - Functional									
Municipal governance and administration	201,475	235,751	235,699	13,287	133,197	157,991	(24,794)	(0)	235,699
Executive and council	87,445	96,592	92,928	2,052	42,998	62,554	(19,556)	(0)	92,928
Mayor and Council	57,489	72,731	69,810	896	26,981	45,178	(18,197)	(0)	69,810
Municipal Manager, Town Secretary and Chief Executive	29,956	23,860	23,118	1,157	16,015	17,377	(1,362)	(0)	23,118
Finance and administration	110,354	135,481	138,599	10,918	87,499	92,288	(4,789)	(0)	138,599
Administrative and Corporate Support	8,520	9,077	16,254	2,607	11,987	10,519	1,468	0	16,254
Asset Management									
Budget and Treasury Office	32,089	41,732	45,274	2,390	21,785	29,421	(7,637)	(0)	45,274
Finance	8,031	21,544	10,783	883	6,787	6,994	(207)	(0)	10,783
Fleet Management	7,145	5,306	5,904	570	5,860	4,147	1,713	0	5,904
Human Resources	8,588	14,374	13,920	(334)	8,023	9,009	(986)	(0)	13,920
Information Technology	12,823	11,243	11,852	637	8,375	7,670	705	0	11,852
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-ordination	11,508	10,608	11,012	1,221	9,070	8,307	763	0	11,012
Property Services	4,852	5,789	6,134	723	3,716	4,114	(398)	(0)	6,134
Risk Management									
Security Services	11,137	8,798	11,099	1,846	7,128	7,958	(830)	(0)	11,099
Supply Chain Management	5,853	7,033	6,384	574	4,769	4,149	640	0	6,384
Valuation Service									
Internal audit	3,676	3,678	4,174	317	2,702	3,149	(447)	(0)	4,174
Governance Function	3,676	3,678	4,174	317	2,702	3,149	(447)	(0)	4,174
Community and public safety	143,917	156,777	170,326	13,090	113,370	122,792	(9,422)	(0)	170,326

Community and social services	29,259	35,001	37,540	3,258	22,267	27,056	(4,788)	(0)	37,540
Aged Care							-		
Agricultural							-		
Animal Care and Diseases							-		
Cemeteries, Funeral Parlours and Crematoriums	4,908	5,410	5,909	340	3,244	4,368	(1,124)	(0)	5,909
Child Care Facilities	6,518	9,815	9,589	708	5,712	6,534	(822)	(0)	9,589
Community Halls and Facilities	5,820	6,002	7,549	833	4,063	5,580	(1,517)	(0)	7,549
Consumer Protection							-		
Cultural Matters							-		
Disaster Management	1,218	2,672	3,565	606	1,468	2,558	(1,088)	(0)	3,565
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives	9,841	10,021	9,885	708	7,168	7,307	(139)	(0)	9,885
Literacy Programmes							-		
Media Services							-		
Museums and Art Galleries	855	1,081	1,042	63	612	710	(98)	(0)	1,042
Population Development							-		
Provincial Cultural Matters							-		
Theatres							-		
Zoo's							-		
Sport and recreation	73,772	72,619	82,240	6,937	58,262	60,424	(2,163)	(0)	82,240
Beaches and Jetties	24,873	22,709	25,229	1,660	17,666	18,281	(586)	(0)	25,229
Casinos, Racing, Gambling, Wagering							-		
Community Parks (including Nurseries)	48,899	49,910	57,012	5,277	40,566	42,143	(1,577)	(0)	57,012
Recreational Facilities							-		
Sports Grounds and Stadiums							-		
Public safety	29,764	28,420	30,453	2,089	24,713	21,835	2,878	0	30,453
Civil Defence							-		
Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection	29,764	28,420	30,453	2,089	24,713	21,835	2,878	0	30,453
Licensing and Control of Animals							-		
Housing	11,122	20,736	20,092	805	8,129	13,477	(5,349)	(0)	20,092
Housing	11,122	20,736	20,092	805	8,129	13,477	(5,349)	(0)	20,092
Informal Settlements							-		
Health	-	-	-	-	-	-	-	-	-
Ambulance							-		
Health Services							-		
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	211,576	231,472	218,242	15,926	133,661	151,670	(18,010)	(0)	218,242
Planning and development	49,016	54,254	54,011	3,598	33,938	37,754	(3,817)	(0)	54,011
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDS)	10,232	13,410	13,058	1,176	9,847	9,850	(3)	(0)	13,058
Central City Improvement District							-		
Development Facilitation	6,850	8,034	7,659	562	5,124	5,218	(95)	(0)	7,659
Economic Development/Planning	15,281	13,777	15,543	492	7,016	10,581	(3,575)	(0)	15,543
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer	16,653	18,033	17,751	1,368	11,951	12,085	(144)	(0)	17,751
Project Management Unit							-		
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	161,451	174,605	162,109	12,196	98,548	112,470	(13,922)	(0)	162,109
Police Forces, Traffic and Street Parking Control	76,725	75,351	69,507	4,716	41,407	49,836	(8,429)	(0)	69,507
Pounds							-		
Public Transport							-		
Road and Traffic Regulation	84,726	99,254	92,603	7,480	57,141	62,634	(5,493)	(0)	92,603
Roads							-		
Taxi Ranks							-		
Environmental protection	1,110	2,613	2,122	131	1,174	1,446	(271)	(0)	2,122
Biodiversity and Landscape	1,110	2,613	2,122	131	1,174	1,446	(271)	(0)	2,122
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control							-		
Soil Conservation							-		
Trading services	739,276	829,584	801,702	59,000	513,452	565,752	(52,299)	(0)	801,702
Energy sources	673,838	746,398	730,711	54,204	466,653	513,275	(46,622)	(0)	730,711
Electricity	687,208	741,984	726,348	56,043	484,198	510,211	(46,012)	(0)	726,348

Street Lighting and Signal Systems	6,830	4,413	4,383	(1,839)	2,455	3,084	(810)	(0)	4,383	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	
Water management	-	-	-	-	-	-	-	-	-	
Water Treatment	-	-	-	-	-	-	-	-	-	
Water Distribution	-	-	-	-	-	-	-	-	-	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Sewerage	-	-	-	-	-	-	-	-	-	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	-	-	-	-	-	-	-	-	-	
Waste management	65,438	83,186	70,991	4,796	46,799	52,477	(5,677)	(0)	70,991	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	58,386	75,683	63,754	4,826	41,729	47,127	(5,398)	(0)	63,754	
Street Cleaning	7,052	7,503	7,237	170	5,070	5,350	(279)	(0)	7,237	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	1,296,244	1,453,584	1,425,968	101,303	893,680	998,204	(104,524)	(0)	1,425,968
Surplus/ (Deficit) for the year		158,601	83,406	91,955	68,614	274,859	141,681	133,178	0	91,955

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

Vote Description		2016/17		Budget Year 2017/18						
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1	Revenue by Vote									
	Vote 1 - Chief Operations Officer Business Units	16,978	3,000	3,000	(25)	2,960	2,992	(32)	-1.1%	3,000
	Vote 2 - Corporate Services Business Units	100,413	75,287	75,287	33,106	73,325	54,248	19,077	35.2%	75,287
	Vote 3 - Finance Business Units	399,797	452,304	453,192	43,173	354,374	333,243	21,131	6.3%	453,192
	Vote 4 - Economic Development & Planning Business Units	9,946	10,984	10,984	2,169	11,339	9,077	2,262	24.9%	10,984
	Vote 5 - Community Services and Public Amenities Business Units	83,722	125,117	108,193	4,790	76,792	88,096	(11,304)	-12.8%	108,193
	Vote 6 - Community Safety Business Units	31,635	34,472	34,472	1,238	12,795	20,020	(7,235)	-36.1%	34,472
	Vote 7 - Civil Engineering/ Human Settlements Business Units	69,896	58,582	58,173	7,651	56,528	52,027	4,501	8.7%	58,173
	Vote 8 - Electrical Engineering Business Units	742,458	773,588	770,965	77,813	576,777	576,512	265	0.0%	770,965
	Vote 9 - Youth Development Business Units	-	3,657	3,657	0	3,659	3,670	(11)	-0.3%	3,657
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
2	Total Revenue by Vote	1,454,845	1,536,990	1,517,922	169,917	1,168,539	1,139,886	28,653	2.5%	1,517,922
1	Expenditure by Vote									
	Vote 1 - Chief Operations Officer Business Units	49,610	45,156	47,267	3,944	34,993	35,655	(662)	-1.9%	47,267
	Vote 2 - Corporate Services Business Units	87,217	107,426	111,837	3,807	55,366	72,375	(17,010)	-23.5%	111,837
	Vote 3 - Finance Business Units	45,983	70,308	62,421	3,848	33,341	40,565	(7,224)	-17.8%	62,421
	Vote 4 - Economic Development & Planning Business Units	40,749	44,538	44,116	2,616	25,877	30,060	(4,183)	-13.9%	44,116
	Vote 5 - Community Services and Public Amenities Business Units	147,314	166,905	164,099	13,627	110,352	121,302	(10,951)	-9.0%	164,099
	Vote 6 - Community Safety Business Units	148,136	144,834	142,433	9,734	94,362	102,124	(7,762)	-7.6%	142,433
	Vote 7 - Civil Engineering/ Human Settlements Business Units	89,734	112,898	107,591	8,246	61,165	72,168	(11,003)	-15.2%	107,591
	Vote 8 - Electrical Engineering Business Units	680,983	751,704	736,615	54,774	472,513	517,422	(44,909)	-8.7%	736,615
	Vote 9 - Youth Development Business Units	6,518	9,815	9,589	708	5,712	6,534	(822)	-12.6%	9,589
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
2	Total Expenditure by Vote	1,296,244	1,453,584	1,425,968	101,303	893,680	998,204	(104,524)	-10.5%	1,425,968
2	Surplus/ (Deficit) for the year	158,601	83,406	91,955	68,614	274,859	141,681	133,178	94.0%	91,955

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

Vote Description	Ref	Budget Year 2017/18								
		2016/17	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote										
Vote 1 - Chief Operations Officer Business Units	1	16,978	3,000	3,000	(25)	2,960	2,992	(32)	-1%	3,000
1.1 - Municipal Manager's Office		16,978	3,000	3,000	(25)	2,957	2,992	(35)	-1%	3,000
1.2 - Internal Audit		-	-	-	-	0	-	0	#DIV/0!	-
1.3 - Corporate Communications		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	0	0	-	0	#DIV/0!	-
1.5 - PMS		-	-	-	-	0	-	0	#DIV/0!	-
1.6 - Public Participation		-	-	-	0	3	-	3	#DIV/0!	-
Vote 2 - Corporate Services Business Units		100,413	75,287	75,287	33,105	73,325	54,248	19,077	35%	75,287
2.1 - Council General		100,347	75,207	75,207	33,095	73,270	54,191	19,079	35%	75,207
2.2 - Human Resources		-	-	-	0	1	-	1	#DIV/0!	-
2.3 - Administration		66	80	80	11	53	58	(5)	-8%	80
2.4 - Information Technology		-	-	-	0	2	-	2	#DIV/0!	-
Vote 3 - Finance Business Units		399,797	452,304	453,192	43,173	354,374	333,243	21,131	6%	453,192
3.1 - Assessment Rates		355,097	410,843	399,023	35,772	292,499	293,411	(912)	0%	399,023
3.2 - Budget and Treasury Office		43,256	39,366	52,076	7,384	61,215	38,292	22,922	60%	52,076
3.3 - Supply Chain Management		1,443	2,094	2,094	18	660	1,540	(880)	-57%	2,094
Vote 4 - Economic Development & Planning Business Units		9,946	10,984	10,984	2,169	11,339	9,077	2,262	25%	10,984
4.1 - Museum		361	183	183	-	183	151	32	21%	183
4.2 - Economic Development		138	2,235	2,235	1,583	6,527	1,847	4,680	253%	2,235
4.3 - Environmental Management		-	20	20	-	0	17	(16)	-100%	20
4.4 - Development Control		228	300	300	31	193	248	(55)	-22%	300
4.5 - Town Planning		498	325	325	18	355	269	87	32%	325
4.6 - Building Control		8,720	7,921	7,921	538	4,081	6,546	(2,465)	-35%	7,921
Vote 5 - Community Services and Public Amenities Business Units		83,722	125,117	108,193	4,790	76,792	88,096	(11,304)	#DIV/0!	108,193
5.1 - Beach Amenities		645	-	-	3	209	-	209	#DIV/0!	-
5.2 - Library		3,453	3,754	3,754	42	3,518	3,057	462	15%	3,754
5.3 - Cemetery		942	11,542	11,542	44	854	9,398	(8,545)	-91%	11,542
5.4 - Admin General		-	-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		12,762	11,176	11,176	124	11,242	9,100	2,142	24%	11,176
5.6 - Sport and Recreation		1,295	14,446	12,436	0	11	10,126	(10,115)	-100%	12,436
5.7 - Dolphin Park		585	588	600	51	461	489	(28)	-6%	600
5.8 - Community Halls		228	300	300	15	145	244	(99)	-41%	300
5.9 - Street Sweeping		-	-	-	0	3	-	3	#DIV/0!	-
5.10 - Refuse Removal		63,811	83,311	68,384	4,511	60,350	55,682	4,667	8%	68,384
5.11 - Child Care Facilities		-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Units		31,635	34,472	34,472	1,238	12,785	20,020	(7,235)	-36%	34,472
6.1 - Law Enforcement Administration		-	-	-	1	2	-	2	#DIV/0!	-
6.2 - Security Services		-	-	-	-	-	-	-	-	-
6.3 - Law Enforcement		21,247	22,713	22,713	304	1,867	13,191	(11,323)	-86%	22,713
6.4 - Fire and Emergency		54	45	45	32	129	26	103	399%	45
6.5 - Disaster Management		1,572	2,500	2,500	0	2,503	1,452	1,051	72%	2,500
6.6 - Marine Safety		18	15	15	4	22	9	14	158%	15
6.7 - Vehicle Testing		4,348	5,000	5,000	443	4,375	2,904	1,471	51%	5,000
6.8 - Vehicle Licensing		4,396	4,200	4,200	456	3,886	2,439	1,446	59%	4,200
Vote 7 - Civil Engineering/ Human Settlements Business Units		69,896	58,582	58,173	7,651	56,528	52,027	4,501	9%	58,173
7.1 - Human Settlements		5,556	8,021	7,612	32	2,407	6,808	(4,401)	-65%	7,612
7.2 - Civil Admin		-	4,193	1,720	34	1,484	1,538	(54)	-4%	1,720
7.3 - Civil Buildings		0	0	0	18	26	0	25	17025%	0
7.4 - Road and Stormwater		64,330	30,918	33,391	7,565	52,593	29,864	22,729	76%	33,391
7.5 - Staff Housing		9	13	13	2	19	11	8	68%	13
7.6 - MIG Sport & Recreation		-	6,037	6,037	-	-	5,399	(5,399)	-100%	6,037
7.7 - MIG Community Halls		-	9,400	9,400	-	-	8,407	(8,407)	-100%	9,400
Vote 8 - Electrical Engineering Business Units		742,458	773,588	770,965	77,813	576,777	576,512	13,793	#DIV/0!	770,965
8.1 - Street Lights		-	-	-	4	66	-	66	#DIV/0!	-
8.2 - Vehicles Distribution		-	-	-	3	42	-	42	#DIV/0!	-
8.3 - Mechanical Workshop		-	-	-	3	7	-	7	#DIV/0!	-
8.4 - Electrical Admin		613,147	625,307	614,593	68,757	475,018	459,580	15,438	3%	614,593
8.5 - Urban South		6,577	6,756	6,756	559	5,123	5,052	71	1%	6,756
8.6 - Rural North		-	-	-	6	103	-	103	#DIV/0!	-
8.7 - SAPPI		122,734	131,524	131,524	8,474	96,292	98,351	(2,059)	-2%	131,524
8.8 - Urban North		-	-	-	4	82	-	82	#DIV/0!	-
8.9 - Rural South		-	-	-	3	37	-	37	#DIV/0!	-
8.10 - Salary Distribution		-	-	-	-	6	-	6	#DIV/0!	-
8.11 - Electrification Projects		-	10,000	18,091	-	-	13,528	-	-	18,091
Vote 9 - Youth Development Business Units		-	3,657	3,657	0	3,659	3,670	(11)	0%	3,657
9.1 - Youth Development		-	3,657	3,657	0	3,659	3,670	(11)	0%	3,657
Total Revenue by Vote	2	1,454,845	1,536,990	1,517,922	169,917	1,168,539	1,139,886	28,653	3%	1,517,922
Expenditure by Vote										
Vote 1 - Chief Operations Officer Business Units	1	49,610	45,156	47,267	3,944	34,993	35,655	(662)	(0)	47,267
1.1 - Municipal Manager's Office		24,193	17,463	19,022	1,230	13,374	14,349	(975)	-7%	19,022

1.2 - Internal Audit	3,676	3,678	4,174	317	2,702	3,149	(447)	-14%	4,174
1.3 - Corporate Communications	11,508	10,606	11,012	1,221	9,070	8,307	763	9%	11,012
1.4 - IDP	1,175	1,529	1,330	79	863	1,003	(140)	-14%	1,330
1.5 - PMS	3,393	4,660	4,272	410	2,611	3,223	(412)	-13%	4,272
1.6 - Public Participation	5,665	7,221	7,456	687	6,173	5,624	549	10%	7,456
Vote 2 - Corporate Services Business Units	87,217	107,426	111,837	3,807	55,366	72,375	(17,010)	-24%	111,837
2.1 - Council General	57,469	72,731	69,810	896	26,981	45,178	(18,197)	-40%	69,810
2.2 - Human Resources	8,586	14,374	13,920	(334)	8,023	9,009	(986)	-11%	13,920
2.3 - Administration	8,520	9,077	16,254	2,607	11,987	10,519	1,468	14%	16,254
2.4 - Information Technology	12,623	11,243	11,852	637	8,375	7,670	705	9%	11,852
Vote 3 - Finance Business Units	45,983	70,308	62,421	3,848	33,341	40,565	(7,224)	-18%	62,421
3.1 - Assessment Rates	8,031	21,544	10,763	883	6,787	6,994	(207)	-3%	10,763
3.2 - Budget and Treasury Office	32,089	41,732	45,274	2,390	21,765	29,421	(7,657)	-26%	45,274
3.3 - Supply Chain Management	5,863	7,033	6,384	574	4,789	4,149	640	15%	6,384
Vote 4 - Economic Development & Planning Business U	40,749	44,538	44,116	2,616	25,877	30,060	(4,183)	-14%	44,116
4.1 - Museum	855	1,081	1,042	63	612	710	(98)	-14%	1,042
4.2 - Economic Development	15,281	13,777	15,543	492	7,016	10,591	(3,575)	-34%	15,543
4.3 - Environmental Management	1,110	2,613	2,122	131	1,174	1,446	(271)	-19%	2,122
4.4 - Development Control	6,850	8,034	7,659	562	5,124	5,218	(95)	-2%	7,659
4.5 - Town Planning	8,394	8,778	7,561	408	4,565	5,152	(587)	-11%	7,561
4.6 - Building Control	8,259	10,255	10,190	960	7,385	6,943	443	6%	10,190
Vote 5 - Community Services and Public Amenities Busi	147,314	166,905	164,099	13,627	110,352	121,302	(10,951)	-9%	164,099
5.1 - Beach Amenities	6,546	5,979	8,657	1,746	5,870	6,399	(529)	-8%	8,657
5.2 - Library	9,841	10,021	9,885	708	7,168	7,307	(139)	-2%	9,885
5.3 - Cemetery	4,908	5,410	5,909	340	3,244	4,368	(1,124)	-26%	5,909
5.4 - Admin General	5,762	6,398	4,096	(73)	2,641	3,028	(387)	-13%	4,096
5.5 - Parks and Gardens	45,285	46,629	52,496	4,848	38,358	38,805	(449)	-1%	52,496
5.6 - Sport and Recreation	3,614	3,281	4,515	428	2,210	3,338	(1,128)	-34%	4,515
5.7 - Dolphin Park	-	-	-	-	-	-	-	-	-
5.8 - Community Halls	5,920	6,002	7,549	833	4,063	5,580	(1,517)	-27%	7,549
5.9 - Street Sweeping	7,052	7,503	7,237	170	5,070	5,350	(279)	-5%	7,237
5.10 - Refuse Removal	58,386	75,683	63,754	4,626	41,729	47,127	(5,398)	-11%	63,754
5.11 - Child Care Facilities	-	-	-	-	-	-	-	-	-
Vote 6 - Community Safety Business Units	148,136	144,834	142,433	9,734	94,362	102,124	(7,762)	-8%	142,433
6.1 - Law Enforcement Administration	6,001	6,428	6,135	847	4,557	4,399	159	4%	6,135
6.2 - Security Services	11,137	8,798	11,099	1,646	7,128	7,958	(830)	-10%	11,099
6.3 - Law Enforcement	70,724	68,923	63,372	3,869	36,850	45,437	(8,588)	-19%	63,372
6.4 - Fire and Emergency	29,764	28,420	30,453	2,089	24,713	21,835	2,878	13%	30,453
6.5 - Disaster Management	1,218	2,672	3,565	606	1,468	2,556	(1,088)	-43%	3,565
6.6 - Marine Safety	18,326	16,730	16,672	(86)	11,825	11,882	(56)	0%	16,672
6.7 - Vehicle Testing	7,534	8,853	7,834	591	5,352	5,617	(265)	-5%	7,834
6.8 - Vehicle Licensing	3,433	4,008	3,404	172	2,470	2,441	29	1%	3,404
Vote 7 - Civil Engineering/ Human Settlements Business	89,734	112,898	107,591	8,246	61,165	72,168	(11,003)	-15%	107,591
7.1 - Human Settlements	11,122	20,736	20,092	805	8,129	13,477	(5,349)	-40%	20,092
7.2 - Civil Admin	8,674	12,379	11,433	855	7,745	7,669	76	1%	11,433
7.3 - Civil Buildings	4,840	5,752	6,117	723	3,705	4,103	(398)	-10%	6,117
7.4 - Road and Stormwater	65,085	74,013	69,931	5,863	41,575	46,908	(5,333)	-11%	69,931
7.5 - Staff Housing	12	17	17	0	11	11	(0)	-4%	17
7.6 - MIG Sport & Recreation	-	-	-	-	-	-	-	-	-
7.7 - MIG Community Halls	-	-	-	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Units	680,983	751,704	736,815	54,774	472,513	517,422	(44,909)	-9%	736,815
8.1 - Street Lights	6,630	4,413	4,363	(1,839)	2,455	3,064	(610)	-20%	4,363
8.2 - Vehicles Distribution	2,257	988	1,213	135	1,926	852	1,074	126%	1,213
8.3 - Mechanical Workshop	4,889	4,317	4,691	435	3,934	3,295	639	19%	4,691
8.4 - Electrical Admin	623,872	701,883	690,468	52,235	426,069	485,007	(58,938)	-12%	690,468
8.5 - Urban South	5,322	11,543	9,726	1,215	5,966	6,832	(866)	-13%	9,726
8.6 - Rural North	5,314	14,463	12,914	232	4,036	9,071	(5,035)	-56%	12,914
8.7 - SAPPI	75	1,504	1,383	0	80	971	(891)	-92%	1,383
8.8 - Urban North	3,576	8,953	7,775	167	2,948	5,461	(2,514)	-46%	7,775
8.9 - Rural South	3,346	6,573	6,535	484	3,575	4,590	(1,015)	-22%	6,535
8.10 - Salary Distribution	25,703	(2,936)	(2,452)	1,710	21,524	(1,722)	23,246	-1350%	(2,452)
8.11 - Electrification Projects	-	-	-	-	-	-	-	-	-
Vote 9 - Youth Development Business Units	6,518	9,815	9,589	708	5,712	6,534	(822)	-13%	9,589
9.1 - Youth Development	6,518	9,815	9,589	708	5,712	6,534	(822)	-13%	9,589
Total Expenditure by Vote	2	1,296,244	1,453,584	1,425,968	893,680	998,204	(104,524)	(0)	1,425,968
Surplus/ (Deficit) for the year	2	158,801	83,406	91,955	68,614	274,859	141,681	133,178	91,955

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		346,902	403,343	399,023	35,749	294,653	290,168	4,485	2%	399,023
Service charges - electricity revenue		695,210	722,822	718,211	73,008	553,526	542,490	11,036	2%	718,211
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		48,403	64,748	49,822	4,505	41,757	43,990	(2,233)	-5%	49,822
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		997	1,062	1,074	295	1,145	802	343	43%	1,074
Interest earned - external investments		32,512	23,628	27,013	3,928	16,199	11,583	4,616	40%	27,013
Interest earned - outstanding debtors		5,573	6,200	6,950	351	4,418	4,644	(226)	-5%	6,950
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31,577	34,117	36,617	1,088	10,938	20,834	(9,897)	-48%	36,617
Licences and permits		93	195	195	9	169	170	(1)	-1%	195
Agency services		8,744	9,200	9,200	898	8,259	7,533	726	10%	9,200
Transfers and subsidies		130,511	148,452	145,979	37,482	143,940	122,926	21,013	17%	145,979
Other revenue		67,948	41,907	33,970	5,586	38,439	31,796	6,643	21%	33,970
Gains on disposal of PPE		4,908	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,373,376	1,455,675	1,428,052	162,898	1,113,444	1,076,937	36,507	3%	1,428,052
Expenditure By Type										
Employee related costs		320,464	359,321	344,827	26,062	253,538	259,227	(5,690)	-2%	344,827
Remuneration of councillors		18,910	23,146	23,146	1,794	16,300	16,885	(584)	-3%	23,146
Debt impairment		18,275	33,160	33,160	-	(0)	13,418	(13,418)	-100%	33,160
Depreciation & asset impairment		63,434	82,499	82,499	6,647	38,556	52,145	(13,589)	-26%	82,499
Finance charges		24,515	28,477	26,352	894	12,576	17,550	(4,974)	-28%	26,352
Bulk purchases		552,551	568,612	590,847	40,099	377,918	412,956	(35,038)	-8%	590,847
Other materials		68,820	43,468	40,995	(16,215)	20,104	42,016	(21,912)	-52%	40,995
Contracted services		29,171	31,764	139,455	26,773	102,942	62,869	40,073	64%	139,455
Transfers and subsidies		26,504	46,746	750	-	705	5,437	(4,731)	-87%	750
Other expenditure		164,537	236,391	143,937	15,249	71,042	115,701	(44,659)	-39%	143,937
Loss on disposal of PPE		9,062	-	-	-	-	-	-	-	-
Total Expenditure		1,296,244	1,453,584	1,425,967	101,303	893,680	998,204	(104,524)	-10%	1,425,967
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,132	2,091	2,085	61,595	219,764	78,733	141,031	0	2,085
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		81,469	81,315	70,690	7,019	55,095	55,276	(181)	(0)	70,690
Transfers and subsidies - capital (in-kind - all)		-	-	19,179	-	-	7,672	(7,672)	(0)	19,179
Surplus/(Deficit) after capital transfers & contributions		158,601	83,406	91,955	68,614	274,859	141,681	-	-	91,955
Taxation										
Surplus/(Deficit) after taxation		158,601	83,406	91,955	68,614	274,859	141,681	-	-	91,955
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		158,601	83,406	91,955	68,614	274,859	141,681	-	-	91,955
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		158,601	83,406	91,955	68,614	274,859	141,681	-	-	91,955

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Units		7,798	1,500	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Units		-	-	-	-	-	-	-	-	-
Vote 3 - Finance Business Units		1,825	2,600	4,860	1,338	2,881	3,043	(162)	-5%	4,860
Vote 4 - Economic Development & Planning Business Units		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Units		25,075	44,431	41,321	3,788	21,031	20,222	810	4%	41,321
Vote 6 - Community Safety Business Units		-	6,186	6,186	-	-	-	-	-	6,186
Vote 7 - Civil Engineering/ Human Settlements Business Units		78,607	54,924	75,289	2,493	29,962	24,380	5,583	23%	75,289
Vote 8 - Electrical Engineering Business Units		17,021	54,536	50,017	1,222	11,616	10,296	1,320	13%	50,017
Vote 9 - Youth Development Business Units		-	-	1,290	-	-	-	-	-	1,290
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	130,325	174,177	178,963	8,842	65,490	57,939	7,550	13%	178,963
Single Year expenditure appropriation	2									
Vote 1 - Chief Operations Officer Business Units		758	400	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Units		2,933	2,200	2,280	25	546	513	33	6%	2,280
Vote 3 - Finance Business Units		102	-	26	-	26	26	(0)	0%	26
Vote 4 - Economic Development & Planning Business Units		261	1,400	650	14	14	-	14	#DIV/0!	650
Vote 5 - Community Services and Public Amenities Business Units		4,356	7,050	7,864	173	3,420	3,438	(18)	-1%	7,864
Vote 6 - Community Safety Business Units		953	1,596	1,596	32	774	576	197	34%	1,596
Vote 7 - Civil Engineering/ Human Settlements Business Units		105,465	37,181	28,806	1,959	10,253	7,615	2,639	35%	28,806
Vote 8 - Electrical Engineering Business Units		19,454	6,840	4,740	-	662	509	152	30%	4,740
Vote 9 - Youth Development Business Units		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	134,281	56,667	45,962	2,203	15,694	12,677	3,017	24%	45,962
Total Capital Expenditure		264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924
Capital Expenditure - Functional Classification										
Governance and administration		13,920	23,540	26,106	1,363	16,500	14,854	1,645	11%	26,106
Executive and council		10,979	1,500	-	-	-	-	-	-	-
Finance and administration		2,941	22,040	26,106	1,363	16,500	14,854	1,645	11%	26,106
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32,399	55,247	52,002	3,949	24,532	23,905	627	3%	52,002
Community and social services		26,924	30,080	30,275	2,426	17,121	16,486	(1,365)	-7%	30,275
Sport and recreation		3,990	20,621	19,327	1,523	7,247	5,232	2,015	39%	19,327
Public safety		917	1,546	400	-	164	187	(23)	-12%	400
Housing		569	3,000	2,000	-	-	-	-	-	2,000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		181,519	90,241	92,126	4,511	27,571	20,897	6,674	32%	92,126
Planning and development		162	1,400	650	14	14	-	14	#DIV/0!	650
Road transport		181,357	88,841	91,476	4,497	27,557	20,897	6,660	32%	91,476
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36,768	61,816	54,689	1,222	12,581	10,960	1,621	15%	54,689
Energy sources		36,567	61,036	53,317	1,222	12,277	10,805	1,473	14%	53,317
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		201	780	1,372	-	303	155	148	96%	1,372
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924
Funded by:										
National Government		78,796	59,934	18,091	922	1,115	192	922	480%	18,091
Provincial Government		57	-	191	-	191	191	-	-	191
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	19,179	986	4,438	2,533	1,905	75%	19,179
Transfers recognised - capital		78,854	59,934	37,462	1,908	5,744	2,917	2,827	97%	37,462
Public contributions & donations	5	3,558	21,381	-	-	-	-	-	-	-
Borrowing	6	-	12,186	2,186	-	-	-	-	-	2,186
Internally generated funds		182,195	137,343	185,276	9,137	75,440	67,699	7,740	11%	185,276
Total Capital Funding		264,606	230,844	224,924	11,045	81,184	70,616	10,568	15%	224,924

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

Vote Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 1 - Chief Operations Officer Business Units		7,798	1,500	-	-	-	-	-	-
1.1 - Municipal Manager's Office		7,798	1,500	-	-	-	-	-	-
1.2 - Internal Audit		-	-	-	-	-	-	-	-
1.3 - Corporate Communications		-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-
1.5 - PMS		-	-	-	-	-	-	-	-
1.6 - Public Participation		-	-	-	-	-	-	-	-
Vote 2 - Corporate Services Business Units		-	-	-	-	-	-	-	-
2.1 - Council General		-	-	-	-	-	-	-	-
2.2 - Human Resources		-	-	-	-	-	-	-	-
2.3 - Administration		-	-	-	-	-	-	-	-
2.4 - Information Technology		-	-	-	-	-	-	-	-
Vote 3 - Finance Business Units		1,825	2,600	4,860	1,338	2,881	3,043	(162)	-5%
3.1 - Assessment Rates		-	-	-	-	-	-	-	-
3.2 - Budget and Treasury Office		1,825	2,600	4,860	1,338	2,881	3,043	(162)	-5%
3.3 - Supply Chain Management		-	-	-	-	-	-	-	-
Vote 4 - Economic Development & Planning Business Units		-	-	-	-	-	-	-	-
4.1 - Museum		-	-	-	-	-	-	-	-
4.2 - Economic Development		-	-	-	-	-	-	-	-
4.3 - Environmental Management		-	-	-	-	-	-	-	-
4.4 - Development Control		-	-	-	-	-	-	-	-
4.5 - Town Planning		-	-	-	-	-	-	-	-
4.6 - Building Control		-	-	-	-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Units		25,075	44,431	41,321	3,788	21,031	20,222	810	4%
5.1 - Beach Amenities		-	-	-	-	-	-	-	-
5.2 - Library		-	-	-	-	-	-	-	-
5.3 - Cemetery		23,939	25,150	27,650	2,438	15,508	16,967	(1,460)	-8%
5.4 - Admin General		-	-	-	-	-	-	-	-
5.5 - Parks and Gardens		-	-	-	-	-	-	-	-
5.6 - Sport and Recreation		1,136	16,971	13,671	1,350	4,758	2,488	2,269	91%
5.7 - Dolphin Park		-	-	-	-	-	-	-	-
5.8 - Community Halls		-	-	-	-	-	-	-	-
5.9 - Street Sweeping		-	-	-	-	-	-	-	-
5.10 - Refuse Removal		-	-	-	-	-	-	-	-
5.11 - Child Care Facilities		-	2,310	-	-	766	766	-	-
Vote 6 - Community Safety Business Units		-	6,186	6,186	-	-	-	-	6,186
6.1 - Law Enforcement Administration		-	-	-	-	-	-	-	-
6.2 - Security Services		-	-	-	-	-	-	-	-
6.3 - Law Enforcement		-	-	-	-	-	-	-	-
6.4 - Fire and Emergency		-	-	-	-	-	-	-	-
6.5 - Disaster Management		-	-	-	-	-	-	-	-
6.6 - Marine Safety		-	-	-	-	-	-	-	-
6.7 - Vehicle Testing		-	6,186	6,186	-	-	-	-	6,186
6.8 - Vehicle Licensing		-	-	-	-	-	-	-	-
Vote 7 - Civil Engineering/ Human Settlements Business Units		78,607	64,824	75,289	2,493	20,962	24,380	5,583	23%
7.1 - Human Settlements		-	-	-	-	-	-	-	-
7.2 - Civil Admin		-	-	-	-	-	-	-	-
7.3 - Civil Buildings		9,732	13,000	13,000	-	12,187	10,412	1,774	17%
7.4 - Road and Stormwater		63,715	40,224	62,289	2,493	17,775	13,967	3,808	27%
7.5 - Staff Housing		-	-	-	-	-	-	-	-
7.6 - MIG Sport & Recreation		-	-	-	-	-	-	-	-
7.7 - MIG Community Halls		5,160	11,700	-	-	-	-	-	-
Vote 8 - Electrical Engineering Business Units		17,021	54,538	50,017	1,222	11,616	10,298	1,320	13%
8.1 - Street Lights		3,545	5,770	7,105	-	1,899	1,619	79	4%
8.2 - Vehicles Distribution		-	-	-	-	-	-	-	-
8.3 - Mechanical Workshop		-	-	-	-	-	-	-	-
8.4 - Electrical Admin		-	-	20,091	1,236	3,396	2,160	1,236	57%
8.5 - Urban South		327	600	2,900	-	2,708	2,708	-	2,900
8.6 - Rural North		2,048	2,296	2,476	(13)	1,344	1,339	5	0%
8.7 - SAPPI		2,227	17,200	14,430	-	1,860	1,860	-	14,430
8.8 - Urban North		-	800	-	-	-	-	-	-
8.9 - Rural South		998	3,180	3,015	-	410	410	-	3,015
8.10 - Salary Distribution		-	-	-	-	-	-	-	-
8.11 - Electrification projects		7,576	24,690	-	-	-	-	-	20,091
Vote 9 - Youth Development Business Units		-	-	1,290	-	-	-	-	1,290
9.1 - Youth Development		-	-	1,290	-	-	-	-	1,290
Total multi-year capital expenditure		130,325	174,177	178,963	8,842	65,480	57,939	7,550	13%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - Chief Operations Officer Business Units		758	400	-	-	-	-	-	-
1.1 - Municipal Manager's Office		661	-	-	-	-	-	-	-
1.2 - Internal Audit		-	-	-	-	-	-	-	-
1.3 - Corporate Communications		-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-
1.5 - PMS		-	-	-	-	-	-	-	-
1.6 - Public Participation		97	400	-	-	-	-	-	-
Vote 2 - Corporate Services Business Units		2,933	2,200	2,280	25	546	513	33	6%
2.1 - Council General		1,870	-	-	-	-	-	-	2,280
2.2 - Human Resources		18	-	-	-	-	-	-	-
2.3 - Administration		-	1,000	1,000	-	354	349	6	2%
2.4 - Information Technology		1,046	1,200	1,280	25	192	165	27	17%
Vote 3 - Finance Business Units		102	-	28	-	28	26	(0)	0%
3.1 - Assessment Rates		-	-	-	-	-	-	-	-

3.2 - Budget and Treasury Office	97		26		26	26	(0)	0%	26
3.3 - Supply Chain Management	5		-		-	-	-	-	-
Vote 4 - Economic Development & Planning Business Units	281	1,400	650	14	14	-	14	#DIV/0!	650
4.1 - Museum			-		-	-	-	-	-
4.2 - Economic Development	99	650	150				-	-	150
4.3 - Environmental Management			-		-	-	-	-	-
4.4 - Development Control			-		-	-	-	-	-
4.5 - Town Planning	162	750	500	14	14		14	#DIV/0!	500
4.6 - Building Control			-		-	-	-	-	-
Vote 5 - Community Services and Public Amenities Business Units	4,356	7,050	7,864	173	3,420	3,438	(18)	-1%	7,884
5.1 - Beach Amenities			-		-	-	-	-	-
5.2 - Library	1	150	150				-	-	150
5.3 - Cemetery		450	435		345	235	110	47%	435
5.4 - Admin General			-		-	-	-	-	-
5.5 - Parks and Gardens	58	1,320	2,250	6	187	631	(444)	-70%	2,250
5.6 - Sport and Recreation	3,458	3,650	2,955	158	2,116	1,949	168	8%	2,955
5.7 - Dolphin Park			-		-	-	-	-	-
5.8 - Community Halls	482	700	700		467	467	-	-	700
5.9 - Street Sweeping			-		-	-	-	-	-
5.10 - Refuse Removal	200	780	1,372		303	155	148	95%	1,372
5.11 - Child Care Facilities	156		-		-	-	-	-	-
Vote 6 - Community Safety Business Units	953	1,598	1,598	32	774	578	197	34%	1,598
6.1 - Law Enforcement Administration	90		-		-	-	-	-	-
6.2 - Security Services	56		-		-	-	-	-	-
6.3 - Law Enforcement	395	646	646	45	389	176	213	121%	646
6.4 - Fire and Emergency	154	400	400		164	187	(23)	-12%	400
6.5 - Disaster Management		50	50		46	50	(2)	-5%	50
6.6 - Marine Safety	241	450	450	(13)	174	164	10	6%	450
6.7 - Vehicle Testing	16	50	50		-	-	-	-	50
6.8 - Vehicle Licensing			-		-	-	-	-	-
Vote 7 - Civil Engineering/ Human Settlements Business Units	105,485	37,181	28,808	1,959	10,253	7,815	2,639	33%	28,808
7.1 - Human Settlements	569	3,000	2,000		-	-	-	-	2,000
7.2 - Civil Admin	99		-		-	-	-	-	-
7.3 - Civil Buildings	2,144	3,500	4,500		860	860	-	-	4,500
7.4 - Road and Stormwater	61,555	21,444	22,306	1,959	9,393	6,755	2,639	39%	22,306
7.5 - Staff Housing			-		-	-	-	-	-
7.6 - M/G Sport & Recreation	15,786	6,037	-		-	-	-	-	-
7.7 - M/G Community Halls	5,312	3,200	-		-	-	-	-	-
Vote 8 - Electrical Engineering Business Units	19,454	6,840	4,740	-	662	509	152	30%	4,740
8.1 - Street Lights	628		-		-	-	-	-	-
8.2 - Vehicles Distribution			-		-	-	-	-	-
8.3 - Mechanical Workshop	278	340	1,440		-	-	-	-	1,440
8.4 - Electrical Admin	4,011	630	1,636		236	84	152	182%	1,636
8.5 - Urban South	3,073	2,960	200		-	-	-	-	200
8.6 - Rural North	2,484	800	874		79	79	-	-	874
8.7 - SAPPi	2,849	800	590		347	347	-	-	590
8.8 - Urban North			-		-	-	-	-	-
8.9 - Rural South	647		-		-	-	-	-	-
8.10 - Salary Distribution	-		-		-	-	-	-	-
8.11 - Electrification projects	5,285	1,310	-		-	-	-	-	-
Vote 9 - Youth Development Business Units	-	-	-	-	-	-	-	-	-
9.1 - Youth Development			-		-	-	-	-	-
Total single-year capital expenditure	134,281	56,667	45,952	2,203	15,694	12,877	3,017	0	45,952
Total Capital Expenditure	264,606	230,844	224,924	11,045	61,184	70,816	10,568	0	224,924

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		270,209	56,410	173,665	356,251	173,665
Call investment deposits		121,461	263,886	141,461	98,532	141,461
Consumer debtors		89,240	69,883	119,316	144,600	119,316
Other debtors		95,450	74,410	102,872	110,236	102,872
Current portion of long-term receivables		5	5	5	381	5
Inventory		6,450	5,883	6,450	7,843	6,450
Total current assets		582,815	470,477	543,769	717,842	543,769
Non current assets						
Long-term receivables		769	975	715	-	715
Investments				-		-
Investment property		153,735	89,470	153,735	153,735	153,735
Investments in Associate				-		-
Property, plant and equipment		1,872,905	2,106,573	2,017,550	1,938,277	2,017,550
Agricultural				-		-
Biological assets				-		-
Intangible assets		7,704	8,281	5,485	(16,482)	5,485
Other non-current assets				-		-
Total non current assets		2,035,114	2,205,299	2,177,485	2,075,530	2,177,485
TOTAL ASSETS		2,617,929	2,675,775	2,721,253	2,793,373	2,721,253
LIABILITIES						
Current liabilities						
Bank overdraft				-		-
Borrowing		8,689	9,113	10,106	-	10,106
Consumer deposits		31,393	33,437	33,893	32,390	33,893
Trade and other payables		251,072	230,472	261,526	239,598	261,526
Provisions		1,429	17,599	5,347	38,692	5,347
Total current liabilities		292,582	290,621	310,872	310,680	310,872
Non current liabilities						
Borrowing		230,258	230,807	220,312	233,641	220,312
Provisions		114,497	140,019	136,702	7,106	136,702
Total non current liabilities		344,755	370,826	357,015	240,746	357,015
TOTAL LIABILITIES		637,337	661,447	667,887	551,426	667,887
NET ASSETS	2	1,980,591	2,014,329	2,053,366	2,241,947	2,053,366
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,962,050	1,995,788	2,034,825	2,223,406	2,034,825
Reserves		18,541	18,541	18,541	18,541	18,541
TOTAL COMMUNITY WEALTH/EQUITY	2	1,980,591	2,014,329	2,053,366	2,241,947	2,053,366

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

Ref	Description	Variance	Reasons for material deviations
1	R thousands <u>Revenue By Source</u>		
	Service charges - refuse revenue	(2,230)	Service charges - refuse revenue shows a negative variance of R2, 2m as at 31 March 2018. This negative variance is due to the reallocation of free basic services from transfer and subsidies as advised by Treasury and also as guided by the MSCOA chart which had to be reversed from the past six months as a result of it resulted to this technically negative variance. It is anticipated that this variance will reduce as the year progresses
	Interest earned - external investments	4,516	The interest earned-external investment reflects a positive variance of R4, 5m. * This positive variance is as a result of interest earned on external investment being realised in advance of the anticipated timing.
	Fines, penalties and forfeits	(9,887)	The unfavourable variance of R9, 8m in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on GRAP 1. GRAP requires us to recognise the total fines issued and not only those collected. This exercise is currently underway and it is anticipated that once this exercise is performed the variance will reduce significantly.
	Transfers and subsidies	21,013	The variance of R21, 0m less than the budgeted amount is due most operational grants being received in advance of the anticipated timing. It is anticipated that by the end of the financial year the actual recognition shall be on par with the initial budget.
	Other revenue	6,843	"Other revenue" reflects a R6, 6m positive variance as at 31 March 2018. * This positive variance is as a result of general suspense sundry debtor contra that amount to R12, 5m which is a balance sheet item that was opened as revenue on the item level as a result. It shows as part of revenue items. The revenue section is current working on resolving this error before the end of the fourth quarter.
2	<u>Expenditure By Type</u> Debt impairment	(13,418)	Debt impairment shows R13, 4m under expenditure as at the end of under review month. Included in the debt impairment is the expenditure related to bad debt written off, contribution to bad debt provision and provisions for fines. The most contributing factors to this variance is bad debt provision which is required in terms of GRAP which is normal calculated at the end of the financial year upon the finalisation of AFS as well as the journal related to fines provision which is yet to be calculated and captured on the system. It must be noted that both of the above transactions are of GRAP requirement and there are normal undertaken at the end of the financial year, as a result the variance in this line category is anticipated to be eliminated upon the finalisation of the AFS.
	Depreciation & asset impairment	(13,589)	The depreciation and asset impairment reflect a negative variance of R13, 5m as at 31 March 2018. The variance is as a result of lower than expected spending on the capital budget and delays in completing the prior year's projects which had an effect on the capitalisation and subsequent depreciation of the assets. The other contributing factor to this variance is related to asset impairment which is normally undertaken towards the end of financial year.
	Finance charges	(4,974)	The finance charges revealed a negative variance of R2, 9m as at February 2018. The variance is due to the timing of repayment of loan
	Bulk purchases	(35,038)	Bulk purchases revealed a negative variance of R35, 0m as at 31 March 2018. This variance is as a result of March billing not yet captured on the system. The variance is anticipated reduce as the year progresses.
	Other materials	(21,912)	The other material reflects the negative variance of R21, 9m as at the end of March 2018. This negative variance is as a result of reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progresses.
	Contracted services	40,073	Contracted services show an over spending of R40, 0m as at the end of March 2018. This negative variance is as a result of reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progresses.
	Transfers and subsidies	(4,731)	Transfer and grants shows a negative variance of R4, 7m as at the end of March 2018. This variance is as a result of reallocation of free basic services from this category to be netted off against the relevant revenue sources to be in compliance with Treasury guidelines as well as the MSCOA guidelines. This variance is anticipated to be reduce as the year progresses.
	Other expenditure	(44,659)	The other expenditure reflects an under spending of R44, 7m as at the end of March 2018. The main reason for the variance is the reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progresses. The other reasons is the line items that are technically required in terms of GRAP which are normal undertaken upon the finalisation of AFS as a result the variance is expected to be eliminated in the last quarter of the financial year
3	<u>Capital Expenditure</u> Governance and administration Community and public safety Economic and environmental services Trading services Financial Position Current assets Non current assets Current liabilities Non current liabilities	16,500 24,532 27,571 12,581	Expenditure related to the Ballito Civic Building and Renovations to the Finance Building The expenditure reflected is for the Vlakfontein Cemetery. The expenditure reflected is for Madunibube & Othmanien Community Hall, Sportfields, Rehab of Roads and Ballito Taxi Rank & Road Construction Projects under the Civil Business Unit Main expenditure reflected is for Streetlights & LV Networks
4	<u>Cash Flow</u> Cash flow from Operating Activities Cash flow from Investing Activities Cash flow from Financing Activities	717,842 2,075,530 310,680 240,746	Reflects Investments & Cash Balances of R 454, 7m, and Debtors of R254m. The R64m increase in terms of Investment Property is a result of re-classification of Buildings in terms of MSCOA reporting. The increase in provisions under the current liability is a result of incorrect classification on the system, and the error will be rectified going forward as the Budget Office is currently reviewing the votes in line with the MSCOA chart.
5		181,530 (91,029) (4,519)	Reflects receipts of R 1055m, with payments of R873,5m Reflects capital expenditure and increase in non-current investments Increase in Consumer Deposits & Repayment of Loan

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

KZN292 KwaDukuza - Supporting Table SC2 Monthly Budget Statement - performance indicators - 1st march							
Description of financial Indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.8%	7.6%	7.6%	1.4%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	5.3%	1.0%	0.0%	1.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.7%	23.4%	24.0%	21.1%	24.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1241.9%	1244.8%	1188.2%	1260.1%	1188.2%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	199.2%	161.9%	174.9%	231.1%	174.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		133.9%	110.2%	101.4%	146.4%	101.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13.5%	10.0%	15.6%	22.9%	15.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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		23.3%	24.7%	24.1%	22.8%	24.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		6.4%	7.6%	7.6%	1.1%	3.5%
<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 received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	(0)		(0)
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA BANK		6 MTH	FIXED	180 DAYS	-	7.6%	-		-
ABSA BANK		12 MTH	FIXED	365 DAYS		5.7%	-		-
ABSA BANK		12 MTH	FIXED	365 DAYS	1,127	5.6%	13,200		14,327
ABSA Bank		1 MNT	32 Day Account	32 DAYS	-	5.8%	-		-
ABSA Bank		DAILY	LIQUIDITY PLUS	Daily	680	6.4%	82,208	74,000	156,888
ABSA Bank		DAILY	MONEY MKT	Daily	14	3.4%	2,595		2,608
ABSA Bank		DAILY	MONEY MKT	Daily	58	6.5%	10,919		10,977
ABSA Bank		DAILY	MONEY MARKET	CALL	-	3.4%	-		-
First National Bank (money market)		Daily	MONEY MKT	Daily	2	3.4%	579		581
INVEST ELECTRICITY RESERVE		Daily	MONEY MKT	Daily	2	3.4%	288		290
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MKT	Daily	61	3.4%	15,341		15,401
FNB		Daily	MONEY MKT	Daily	-	3.4%	-		-
INVESTMENT HOA		Daily	MONEY MKT	Daily	-	3.4%	-		-
INVEST GROUTVILLE PRIORITY ONE		Daily	MONEY MKT	Daily	-	3.4%	-		-
INVEST STEVE BIKO		Daily	MONEY MKT	Daily	-	3.4%	-		-
INVEST SHAYAMOYA		Daily	MONEY MKT	Daily	-	3.4%	-		-
INVEST DUBE VILLAGE		Daily	MONEY MKT	Daily	-	3.4%	-		-
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS	Daily	18	5.5%	3,454		3,472
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	236		238
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS	Daily	4	5.5%	683		687
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	206		207
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS	Daily	4	5.5%	759		762
FNB		12 MTH	FIXED	365 DAYS	-	5.9%	19,510		19,510
FNB (SAAMBOU)		12 MTH	FIXED	365 DAYS		5.2%	-		-
INVESTEC		6 MTH	FIXED	180 DAYS		5.6%	-		-
INVESTEC		12 MTH	FIXED	365 DAYS		5.6%	-		-
INVESTEC		6 MTH	FIXED	180 DAYS	-	5.7%	-		-
INVESTEC		4 MNTH	FIXED	120 DAYS	-	6.5%	-		-
INVESTEC		6 MONTHS	FIXED	180 DAYS	-	6.9%	25,364		25,364
INVESTEC		5 MONTHS	FIXED	180 DAYS	-	7.7%	-		-
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS	-	4.6%	108		108
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS	-	4.6%	189		189
Nedbank		1mth	32 Day Account	32 Days		5.6%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	-	5.4%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	86	5.4%	7,837		7,923
NEDBANK		12 MTH	FIXED	365 DAYS	513	5.7%	13,494	(14,007)	-
NEDBANK		12 MTH	FIXED	365 DAYS	-	5.5%	14,966		14,966
Standard Bank		3 MTH	FIXED	90 Days	-	7.1%	-		-
Standard Bank		3 MTH	FIXED	90 Days	-	7.0%	-		-
Standard Bank		6 MTH	FIXED	180 DAYS	-	5.5%	-		-
Standard Bank		12 MTH	FIXED	365 DAYS	-	8.7%	11,080		11,080
ABSA		12 MTH	FIXED	365 DAYS	28	5.5%	5,335		5,363
ABSA		MONTHLY	LIQUIDITY PLUS	Daily	703	5.5%	132,901		133,603
ABSA		MONTHLY	LIQUIDITY PLUS	Daily	11	5.5%	2,186		2,198
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS	Daily	27	5.5%	5,144		5,171
Municipality sub-total					3,339		0	368,580	59,993
TOTAL INVESTMENTS AND INTEREST	2				3,339		368,580	59,993	431,913

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

Ref	Description	Budget Year 2017/18							Full Year Forecast
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
1,2	R thousands								
	RECEIPTS:								
	Operating Transfers and Grants								
	National Government:								
	Local Government Equitable Share	119,655	137,534	135,061	33,355	134,906	134,906	-	137,534
	Finance Management Grant	116,642	131,541	131,541	32,886	131,541	131,541	-	131,541
	MIG Funded PMU Costs	1,725	1,800	1,800	-	1,800	1,800	-	1,800
	EPWP Incentive	-	2,628	155	-	-	-	-	2,628
	Provincial Government:	1,288	1,565	1,565	469	1,565	1,565	-	1,565
	Provincialisation of Libraries	7,628	10,918	10,918	-	3,792	3,792	-	10,918
	Museum Subsidies	2,929	3,045	3,045	-	3,045	3,045	-	3,045
	Community Library Services Grant	175	183	183	-	183	183	-	183
	Housing Accreditation	537	564	564	-	564	564	-	564
	District Municipality:	3,987	7,126	7,126	-	-	-	-	7,126
	[insert description]	-	-	-	-	-	-	-	-
	Other grant providers:	-	-	-	-	-	-	-	-
	[insert description]	-	-	-	-	-	-	-	-
5	Total Operating Transfers and Grants	127,283	148,452	145,979	33,355	138,698	138,698	-	148,452
	Capital Transfers and Grants								
	National Government:								
	Municipal Infrastructure Grant (MIG)	87,020	59,934	70,498	17,562	72,562	72,562	-	59,934
	Integrated National Electrification Programme	61,330	49,934	52,407	17,562	62,562	62,562	-	49,934
	NDPG	10,000	10,000	18,091	-	10,000	10,000	-	10,000
	Provincial Government:	15,690	-	191	-	-	-	-	-
	Beach Rehabilitation	-	-	191	-	-	-	-	-
	District Municipality:	-	-	-	-	-	-	-	-
	[insert description]	-	-	-	-	-	-	-	-
	Other grant providers:	-	-	-	-	-	-	-	-
	Ballito Junction Contribution	-	-	-	-	-	-	-	-
5	Total Capital Transfers and Grants	87,020	59,934	70,690	17,562	77,579	77,579	-	59,934
5	TOTAL RECEIPTS OF TRANSFERS & GRANTS	214,303	208,386	216,669	50,917	216,277	216,277	-	208,386

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - w09 March										
Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:										
Local Government Equitable Share		119,655	137,534	135,061	33,363	133,691	100,328	33,363	33.3%	137,534
Finance Management Grant		116,642	131,541	131,541	32,886	131,541	98,655	32,886	33.3%	131,541
MIG Funded PMU Costs		1,725	1,800	1,800	95	672	577	95	16.4%	1,800
EPWP Incentive		1,288	1,565	1,565	382	1,478	1,096	382	34.9%	1,565
Provincial Government:										
Provincialisation of Libraries		8,313	10,918	10,918	654	5,842	5,188	654	12.6%	10,918
Museum Subsidies		2,929	3,045	3,045		3,045	3,045	-		3,045
Community Library Services Grant		361	183	183		183	183	-		183
Housing Accreditation		367	564	564	88	430	343	88	25.7%	564
Department of Sport & Recreation		4,656	7,126	7,126	552	2,123	1,571	552	35.1%	7,126
District Municipality:										
Entlembeni/Charlotaide Present		118	-	-	-	-	-	-		-
Other grant providers:										
		118	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		128,086	148,452	145,979	34,017	139,533	105,516	34,017	32.2%	148,452
<u>Capital expenditure of Transfers and Grants</u>										
National Government:										
Municipal Infrastructure Grant (MIG)		78,929	59,934	70,498	8,471	53,662	53,662	-		59,934
Integrated National Electrification Programme		61,330	49,934	52,407	7,562	52,562	52,562	-		49,934
NDPG		1,909	10,000	18,091	909	1,100	1,100	-		10,000
Provincial Government:										
Housing Accreditation		57	-	-	-	-	-	-		-
District Municipality:										
Beach Rehabilitation		57	-	191	-	191	191	-		-
Other grant providers:										
Public Contributions		645	-	191	-	191	191	-		-
		645	-	-	-	4,215	4,215	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	4,215	4,215	-		-
		79,630	59,934	70,690	8,471	58,069	58,069	-		59,934
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		207,717	208,386	216,669	42,487	197,602	163,585	34,017	20.8%	208,386

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

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management Grant					-	
MIG Funded PMU Costs					-	
EPWP Incentive					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries					-	
Community Library Services Grant					-	
Housing Accreditation					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		8,091	909	1,100	6,991	86.4%
Municipal Infrastructure Grant (MIG)					-	
Integrated National Electrification Programme		8,091	909	1,100	6,991	86.4%
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		8,091	909	1,100	6,991	86.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,091	909	1,100	6,991	86.4%

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

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,701	16,304	16,304	1,063	9,721	12,228	(2,507)	-21%	16,304
Pension and UIF Contributions		1,459	-	-	145	1,303	-	1,303	#DIV/0!	-
Medical Aid Contributions		46	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,326	5,402	5,402	394	3,543	4,051	(508)	-13%	5,402
Cellphone Allowance		1,294	1,374	1,374	193	1,733	1,031	702	68%	1,374
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		84	66	66	-	-	49	(49)	-100%	66
Sub Total - Councillors		18,910	23,146	23,146	1,794	16,300	17,359	(1,059)	-6%	23,146
% Increase	4		22.4%	22.4%						22.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,686	10,007	10,007	602	5,421	7,505	(2,084)	-26%	10,007
Pension and UIF Contributions		1,114	1,518	1,518	81	732	1,138	(407)	-36%	1,518
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		596	937	937	-	-	703	(703)	-100%	937
Motor Vehicle Allowance		1,223	1,148	1,148	94	846	861	(15)	-2%	1,148
Cellphone Allowance		108	132	132	8	70	99	(29)	-30%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		99	259	259	8	68	195	(127)	-85%	259
Payments in lieu of leave		-	277	277	-	-	208	(208)	-100%	277
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	11,826	14,277	14,277	793	7,136	10,708	(3,572)	-33%	14,277
% Increase	4		20.7%	20.7%						20.7%
Other Municipal Staff										
Basic Salaries and Wages		166,173	199,725	192,840	10,942	141,190	144,630	(3,440)	-2%	199,725
Pension and UIF Contributions		31,425	41,658	37,020	2,960	26,253	27,765	(1,512)	-5%	41,658
Medical Aid Contributions		18,811	22,867	21,155	1,651	14,868	15,867	(999)	-6%	22,867
Overtime		48,065	28,513	36,894	5,548	33,272	27,670	5,602	20%	28,513
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		11,687	16,391	13,773	970	9,181	10,330	(1,148)	-11%	16,391
Cellphone Allowance		918	1,334	1,099	80	719	824	(106)	-13%	1,334
Housing Allowances		774	905	933	74	616	700	(84)	-12%	905
Other benefits and allowances		11,092	24,262	21,290	1,885	5,042	15,967	(10,925)	-68%	24,262
Payments in lieu of leave		19,694	9,388	5,546	1,159	15,261	4,159	11,102	267%	9,388
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2	308,638	345,044	330,550	25,269	246,402	247,912	(1,511)	-1%	345,044
% Increase	4		11.8%	7.1%						11.8%
Total Parent Municipality		339,374	382,467	367,973	27,856	269,838	275,980	(6,142)	-2%	382,467
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		339,374	382,467	367,973	27,856	269,838	275,980	(6,142)	-2%	382,467
% Increase	4		12.7%	8.4%						12.7%
TOTAL MANAGERS AND STAFF		320,464	359,321	344,827	28,062	253,538	258,620	(5,082)	-2%	359,321

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

Ref	Description	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
1	R thousands															
	Cash Receipts By Source															
	Property rates	13,546	27,772	36,814	37,954	34,160	31,417	29,846	25,842	35,036			94,713	367,101	388,760	411,308
	Service charges - electricity revenue	54,957	53,148	49,928	53,829	46,456	48,956	44,508	40,877	53,804			199,926	646,390	680,793	717,718
	Service charges - water revenue	-	-	-	-	-	-	-	-	-			-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-			-	-	-	-
	Service charges - refuse	3,992	4,805	4,077	4,727	4,459	4,211	4,501	3,759	4,992			5,317	44,840	44,847	47,448
	Service charges - other	-	-	-	-	-	-	-	-	-			-	-	-	-
	Rental of facilities and equipment	347	239	183	209	282	308	-	-	-			(494)	1,074	1,138	1,138
	Interest earned - external investments	873	22	618	628	812	6,077	-	3,127	2,070			12,786	27,013	28,606	30,265
	Interest earned - outstanding debtors	677	341	-	443	807	573	544	716	284			132	4,518	4,416	4,672
	Dividends received	-	-	-	-	-	-	-	-	-			-	-	-	-
	Fines, penalties and forfeits	260	198	207	143	136	77	73	170	298			7,055	8,617	24,998	26,352
	Licences and permits	30	26	22	28	24	20	4	45	4			(8)	195	206	218
	Agency services	1,036	920	797	866	1,162	967	674	940	892			947	9,200	9,743	10,308
	Transfer receipts - operating	58,608	344	3,418	-	1,126	43,847	-	-	33,355			7,281	145,979	163,325	177,022
	Other revenue	8,879	4,005	7,081	9,392	5,506	4,671	1,119	6,604	8,069			(36,307)	18,970	20,974	23,060
	Cash Receipts by Source	141,205	91,819	103,126	108,189	94,940	141,125	81,269	82,080	138,794	-	-	291,348	1,273,895	1,367,806	1,449,510
	Other Cash Flows by Source															
	Transfer receipts - capital	29,816	-	-	-	674	24,510	-	-	17,562			(1,872)	70,690	70,735	85,891
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-			-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-			-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-			-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-			-	-	-	-
	Increase in consumer deposits	317	146	56	118	(57)	39	(243)	188	223			1,714	2,500	1,500	1,500
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-			83,500	83,500	118,000	128,000
	Receipt of non-current receivables	769	-	-	-	-	-	-	-	-			(715)	54	(182)	163
	Change in non-current investments	6,341	(11,746)	-	(5,228)	-	-	-	-	-			(9,367)	(20,000)	(20,000)	(20,000)
	Total Cash Receipts by Source	178,448	80,219	103,181	103,078	95,557	165,674	81,026	82,268	156,579	-	-	364,508	1,410,639	1,617,858	1,684,864
	Cash Payments by Type															
	Employee related costs	27,818	27,913	27,587	27,921	27,564	30,734	31,857	26,954	25,977			90,503	344,827	365,172	386,352
	Remuneration of councillors	1,649	1,660	1,649	1,649	1,651	1,649	2,803	1,796	1,794			6,846	23,146	24,512	25,933
	Interest paid	-	-	999	-	-	10,883	-	-	894			13,776	26,352	27,907	29,525
	Bulk purchases - Electricity	62,382	65,017	65,990	39,448	41,059	41,089	41,759	43,456	40,099			150,546	590,847	625,706	661,997
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-			-	-	-	-
	Other materials	5,351	4,940	3,438	3,029	9,409	5,402	3,430	2,485	(20,293)			(7,840)	9,350	9,902	10,476
	Contracted services	3,062	-	-	2,479	2,678	3,191	401	2,479	49,288			107,520	171,099	181,194	191,704
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-			-	-	-	-
	Grants and subsidies paid - other	-	-	-	19	-	-	-	-	-			731	750	794	840
	General expenses	10,580	13,289	8,746	5,833	12,027	11,713	10,162	4,781	(7,903)			38,131	107,360	125,971	121,885
	Cash Payments by Type	110,843	112,818	108,409	80,379	94,368	104,462	90,412	81,952	89,855	-	-	400,212	1,273,731	1,361,158	1,428,713
	Other Cash Flows/Payments by Type															
	Capital assets	-	-	-	-	-	-	-	-	-			-	-	-	-
	Repayment of borrowing	13,974	8,841	9,676	10,842	5,158	13,198	511	6,539	12,426			143,759	224,924	304,980	226,553
	Other Cash Flows/Payments	-	-	-	-	-	3,223	-	-	1,042			3,223	8,528	10,106	16,106
	Total Cash Payments by Type	124,817	121,659	119,127	91,221	99,546	120,882	90,923	88,491	103,323	-	-	547,194	1,507,183	1,676,243	1,671,371
	NET INCREASE/(DECREASE) IN CASH HELD	53,631	(41,440)	(15,946)	11,858	(3,989)	44,791	(9,897)	(6,223)	53,256	-	-	(182,586)	(96,544)	(58,365)	13,493
	Cash/cash equivalents at the month/year beginning:	270,209	323,840	282,400	266,455	278,312	274,324	319,115	309,218	302,995	356,251	356,251	356,251	270,209	173,665	115,280
	Cash/cash equivalents at the month/year end:	323,840	282,400	266,455	278,312	274,324	319,115	309,218	302,995	356,251	356,251	356,251	173,665	173,665	115,280	128,773

[illegible]

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

[illegible]

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

Month	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	-	8,700	13,974	13,974	13,974	13,974	(0)	0.0%
August	46,705	33,050	8,841	8,841	22,815	22,815	-	10%
September	25,325	43,770	9,676	9,676	32,491	32,491	-	14%
October	22,249	35,195	10,842	10,842	43,333	43,333	-	19%
November	27,769	23,406	5,158	5,158	48,491	48,491	-	21%
December	24,636	22,060	12,890	13,198	61,689	61,381	(308)	27%
January	6,956	12,704	819	511	62,200	62,200	0	27%
February	13,564	7,820	2,700	7,939	70,139	64,900	(5,239)	30%
March	17,291	10,810	5,716	11,045	81,184	70,616	(10,568)	35%
April	16,199	17,048	48,526			119,142	-	
May	11,588	10,286	74,867			194,009	-	
June	52,049	5,995	30,915			224,924	-	
Total Capital expenditure	264,330	230,844	224,924	81,184				

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		137,334	70,962	63,598	3,244	18,068	13,371	(4,697)	-35.1%	63,598
Roads Infrastructure		108,458	25,582	25,731	2,013	9,106	5,799	(3,308)	-57.0%	25,731
Roads		106,357	17,762	16,576	1,600	5,439	3,839	(1,600)	-41.7%	16,576
Road Structures		2,101	1,800	1,800	413	1,768	140	(1,628)	-1162.2%	1,800
Road Furniture			6,020	7,355		1,899	1,819	(79)	-4.4%	7,355
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		28,699	45,030	37,416	1,230	8,714	7,473	(1,241)	-16.6%	37,416
Power Plants										
HV Substations			25,000	13,770	313	3,403	3,090	(313)	-10.1%	13,770
HV Switching Station										
HV Transmission Conductors										
MV Substations			600	2,900		2,708	2,708	-		2,900
MV Switching Stations										
MV Networks			2,850	1,845	(5)	1,467	1,462	(5)	-0.4%	1,845
LV Networks		26,422	16,580	18,901	922	1,136	213	(922)	-432.0%	18,901
Capital Spares		2,277								
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		177	350	450	-	248	100	(148)	-148.4%	450
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points			250	350		153		(153)	#DIV/0!	350
Waste Separation Facilities		177	100	100		95	100	5	5.0%	100
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		55,021	75,250	80,782	4,732	30,823	28,515	(2,309)	-8.1%	80,782

Community Facilities	33,991	59,882	67,580	2,474	22,149	23,268	1,119	4.8%	67,580
Halls	10,609	15,400	12,750		2,917	2,917	-		12,750
Centres									
Crèches		7,466	6,446		803	766	(37)	-4.9%	6,446
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations		6,186	6,186						6,186
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	23,382	25,600	28,085	2,438	15,853	17,203	1,350	7.8%	28,085
Police		230	230	36	198		(198)	#DIV/0!	230
Parks									
Public Open Space		50	50		46	50	4	8.8%	50
Nature Reserves									
Public Ablution Facilities		200	236		236	236			236
Markets									
Stalls		500	250						250
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals		4,250	13,346		2,096	2,096			13,346
Capital Spares									
Sport and Recreation Facilities	21,030	15,368	13,203	2,257	8,675	5,247	(3,428)	-65.3%	13,203
Indoor Facilities	4,009	6,381	4,181	605	2,493	1,632	(861)	-52.8%	4,181
Outdoor Facilities	17,021	8,987	9,022	1,652	6,181	3,615	(2,566)	-71.0%	9,022
Capital Spares									
Heritage assets	-	-	-	-	-	-	-		-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	500	-	-	-	-	-		-
Revenue Generating	-	500	-	-	-	-	-		-
Improved Property									
Unimproved Property		500	-						
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property									
Unimproved Property									
Other assets	2,361	6,000	4,500	-	860	860	-		4,500
Operational Buildings	2,361	6,000	4,500	-	860	860	-		4,500
Municipal Offices	2,361	6,000	4,500		860	860			4,500
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-		-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets									
Intangible Assets	-	3,560	400	-	-	-	-		400
Servitudes									
Licences and Rights	-	3,560	400	-	-	-	-		400
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications		3,560	400	-	-	-	-		400
Land Settlement Software Applications									
Unspecified									
Computer Equipment	792	1,200	1,280	25	192	165	(27)	-16.6%	1,280
Computer Equipment	792	1,200	1,280	25	192	165	(27)	-16.6%	1,280
Furniture and Office Equipment	1,041	1,356	1,382	-	385	380	(6)	-1.5%	1,382
Furniture and Office Equipment	1,041	1,356	1,382	-	385	380	(6)	-1.5%	1,382
Machinery and Equipment	3,351	2,210	2,838	10	875	709	(166)	-23.5%	2,838

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Machinery and Equipment		3,351	2,210	2,838	10	875	709	(16)	-2.3%	2,838
<u>Transport Assets</u>		4,623	320	1,420	-	-	-	-		1,420
Transport Assets		4,623	320	1,420				-		1,420
<u>Libraries</u>		-	-	-	-	-	-	-		-
Libraries								-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on new assets	1	204,522	161,358	156,200	8,010	51,204	43,999	(7,205)	-16.4%	156,200

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		44,638	25,596	23,610	787	11,443	10,593	(849)	-8.0%	23,610
Roads Infrastructure		38,913	19,200	15,814	787	10,176	9,326	(849)	-9.1%	15,814
Roads		38,913	14,100	10,607		7,042	7,042	-		10,607
Road Structures			5,100	5,207	787	3,133	2,284	(849)	-37.2%	5,207
Road Furniture				-				-		-
Capital Spares				-				-		-
Storm water Infrastructure		-	3,000	3,000	-	182	182	-		3,000
Drainage Collection				-				-		-
Storm water Conveyance			3,000	3,000		182	182	-		3,000
Attenuation				-				-		-
Electrical Infrastructure		5,725	3,396	4,796	-	1,085	1,085	-		4,796
Power Plants				-				-		-
HV Substations				-				-		-
HV Switching Station				-				-		-
HV Transmission Conductors			3,000	4,250		1,085	1,085	-		4,250
MV Substations				-				-		-
MV Switching Stations				-				-		-
MV Networks			396	546				-		546
LV Networks		5,725		-				-		-
Capital Spares				-				-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs				-				-		-
Boreholes				-				-		-
Reservoirs				-				-		-
Pump Stations				-				-		-
Water Treatment Works				-				-		-
Bulk Mains				-				-		-
Distribution				-				-		-
Distribution Points				-				-		-
PRV Stations				-				-		-
Capital Spares				-				-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station				-				-		-
Reticulation				-				-		-
Waste Water Treatment Works				-				-		-
Outfall Sewers				-				-		-
Toilet Facilities				-				-		-
Capital Spares				-				-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites				-				-		-
Waste Transfer Stations				-				-		-
Waste Processing Facilities				-				-		-
Waste Drop-off Points				-				-		-
Waste Separation Facilities				-				-		-
Electricity Generation Facilities				-				-		-
Capital Spares				-				-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines				-				-		-
Rail Structures				-				-		-
Rail Furniture				-				-		-
Drainage Collection				-				-		-
Storm water Conveyance				-				-		-
Attenuation				-				-		-
MV Substations				-				-		-
LV Networks				-				-		-
Capital Spares				-				-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps				-				-		-
Piers				-				-		-
Revetments				-				-		-
Promenades				-				-		-
Capital Spares				-				-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres				-				-		-
Core Layers				-				-		-
Distribution Layers				-				-		-
Capital Spares				-				-		-
Community Assets		2,059	5,400	3,516	792	1,639	941	(698)	-74.2%	3,516

Community Facilities	15	3,800	1,916	-	745	839	94	11.2%	1,916
Halls			-				-		-
Centres			-				-		-
Crèches			-				-		-
Clinics/Care Centres			-				-		-
Fire/Ambulance Stations			-				-		-
Testing Stations			-				-		-
Museums			-				-		-
Galleries			-				-		-
Theatres			-				-		-
Libraries			-				-		-
Cemeteries/Crematoria			-				-		-
Police			-				-		-
Parks			-				-		-
Public Open Space			-				-		-
Nature Reserves			-				-		1,916
Public Ablution Facilities		3,800	1,916		745	839	94	11.2%	
Markets			-				-		-
Stalls			-				-		-
Abattoirs			-				-		-
Airports			-				-		-
Taxi Ranks/Bus Terminals			-				-		-
Capital Spares	15		-				-		-
Sport and Recreation Facilities	2,044	1,600	1,600	792	894	102	(792)	-778.3%	1,600
Indoor Facilities	214						-		
Outdoor Facilities	1,830	1,600	1,600	792	894	102	(792)	-778.3%	1,600
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	13,388	15,400	15,394	-	12,187	10,412	(1,774)	-17.0%	15,394
Operational Buildings	13,307	13,400	13,394	-	12,187	10,412	(1,774)	-17.0%	13,394
Municipal Offices	13,307	13,000	13,000		12,187	10,412	(1,774)	-17.0%	13,000
Pay/Enquiry Points			-				-		-
Building Plan Offices			-				-		-
Workshops			-				-		-
Yards		400	394		-		-		394
Stores			-				-		-
Laboratories			-				-		-
Training Centres			-				-		-
Manufacturing Plant			-				-		-
Depots			-				-		-
Capital Spares			-				-		-
Housing	81	2,000	2,000	-	-	-	-		2,000
Staff Housing							-		
Social Housing	81	2,000	2,000				-		2,000
Capital Spares							-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
Intangible Assets	-	-	-	-	-	-	-		-
Sorvitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications							-		
Load Settlement Software Applications							-		
Unspecified							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-

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Machinery and Equipment										
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	60,084	46,396	42,520	1,579	25,268	21,946	(3,322)	-15.1%	42,520

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		28,163	57,124	42,829	4,010	25,741	32,122	6,381	19.9%	42,829
Roads Infrastructure		9,465	11,777	6,708	51	4,353	5,031	678	13.5%	6,708
Roads		9,465	6,506	6,360	16	4,746	4,770	24	0.5%	6,360
Road Structures				-			-	-		-
Road Furniture			5,271	348	35	(392)	261	654	250.2%	348
Capital Spares				-			-	-		-
Storm water Infrastructure		-	13,500	7,511	2,053	6,640	5,633	(1,007)	-17.9%	7,511
Drainage Collection			13,500	7,511	2,053	6,640	5,633	(1,007)	-17.9%	7,511
Storm water Conveyance				-			-	-		-
Attenuation				-			-	-		-
Electrical Infrastructure		18,698	31,811	28,607	1,905	14,745	21,455	6,710	31.3%	28,607
Power Plants				-			-	-		-
HV Substations			720	791	86	134	593	459	77.5%	791
HV Switching Station				-			-	-		-
HV Transmission Conductors				-			-	-		-
MV Substations			2,240	1,807		124	1,355	1,231	90.9%	1,807
MV Switching Stations				-			-	-		-
MV Networks			1,192	1,049		3	787	784	99.7%	1,049
LV Networks		18,698	27,559	24,960	1,818	14,485	18,720	4,235	22.6%	24,960
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		-	35	3	1	2	2	(0)	-2.4%	3
Landfill Sites			35	3	1	2	2	(0)	-2.4%	3
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				-			-	-		-
Revelments				-			-	-		-
Promenades				-			-	-		-
Capital Spares				-			-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres				-			-	-		-
Core Layers				-			-	-		-
Distribution Layers				-			-	-		-

Capital Spares							-		
Community Assets	27,418	30,410	24,789	2,212	16,083	18,592	2,509	13.5%	24,789
Community Facilities	15,961	2,788	2,072	257	1,384	1,554	170	10.9%	2,072
Halls		806	802	186	570	601	31	5.2%	802
Centres			-			-	-		-
Crèches		30	26		-	19	19	100.0%	26
Clinics/Care Centres			-			-	-		-
Fire/Ambulance Stations			-			-	-		-
Testing Stations			-			-	-		-
Museums		13	12		0	9	8	94.7%	12
Galleries			-			-	-		-
Theatres			-			-	-		-
Libraries		51	68	10	67	51	(15)	-30.0%	68
Cemeteries/Crematoria			-			-	-		-
Police			-			-	-		-
Parks			-			-	-		-
Public Open Space	15,961	1,554	374		172	281	109	38.7%	374
Nature Reserves			-			-	-		-
Public Ablution Facilities		335	790	61	575	593	18	3.0%	790
Markets			-			-	-		-
Stalls			-			-	-		-
Abattoirs			-			-	-		-
Airports			-			-	-		-
Taxi Ranks/Bus Terminals			-			-	-		-
Capital Spares			-			-	-		-
Sport and Recreation Facilities	11,458	27,622	22,717	1,956	14,698	17,038	2,340	13.7%	22,717
Indoor Facilities	-		-			-	-		-
Outdoor Facilities	11,458	27,622	22,717	1,956	14,698	17,038	2,340	13.7%	22,717
Capital Spares			-			-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments						-	-		
Historic Buildings						-	-		
Works of Art						-	-		
Conservation Areas						-	-		
Other Heritage						-	-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property						-	-		
Unimproved Property						-	-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property						-	-		
Unimproved Property						-	-		
Other assets	2,871	1,359	1,330	68	551	997	446	44.8%	1,330
Operational Buildings	2,871	1,359	1,330	68	551	997	446	44.8%	1,330
Municipal Offices	2,871	1,351	1,296	65	547	972	424	43.7%	1,322
Pay/Enquiry Points			-			-	-		-
Building Plan Offices			-			-	-		-
Workshops			27	2	2	20	18	91.9%	-
Yards		5	4			3	3	100.0%	4
Stores		3	3	1	2	2	0	21.9%	3
Laboratories			-			-	-		-
Training Centres			-			-	-		-
Manufacturing Plant			-			-	-		-
Depots			-			-	-		-
Capital Spares			-			-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing			-			-	-		-
Social Housing			-			-	-		-
Capital Spares			-			-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets						-	-		
Intangible Assets	-	697	630	41	291	473	181	38.4%	630
Servitudes						-	-		
Licences and Rights	-	697	630	41	291	473	181	38.4%	630
Water Rights						-	-		
Effluent Licenses						-	-		
Solid Waste Licenses						-	-		
Computer Software and Applications		697	630	41	291	473	181	38.4%	630
Load Settlement Software Applications						-	-		
Unspecified						-	-		

Computer Equipment		-	-	11	3	5	9	4	44.1%	11
Computer Equipment				11	3	5	9	4	44.1%	11
Furniture and Office Equipment		100	83	74	-	16	55	39	70.4%	74
Furniture and Office Equipment		100	83	74	-	16	55	39	70.4%	74
Machinery and Equipment		2,016	1,745	1,809	123	896	1,357	461	34.0%	1,809
Machinery and Equipment		2,016	1,745	1,809	123	896	1,357	461	34.0%	1,809
Transport Assets		8,252	8,981	9,602	532	6,419	7,201	782	10.9%	9,602
Transport Assets		8,252	8,981	9,602	532	6,419	7,201	782	10.9%	9,602
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	68,820	100,399	81,074	6,969	50,002	60,806	10,804	17.8%	81,074

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		40,427	52,563	52,563	3,719	23,745	39,423	15,677	39.8%	52,563
Roads Infrastructure		17,154	20,016	20,016	(7,672)	1,034	15,012	13,978	93.1%	20,016
Roads		17,154	20,016	20,016	(7,672)	1,034	15,012	13,978	93.1%	20,016
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		4,031	7,974	7,974	10,258	12,359	5,981	(6,378)	-106.6%	7,974
Drainage Collection		4,031	7,974	7,974	10,258	12,359	5,981	(6,378)	-106.6%	7,974
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		18,948	24,145	24,145	1,059	10,126	18,109	7,983	44.1%	24,145
Power Plants					-	-	-	-		
HV Substations			1,932	1,932	(725)	-	1,449	1,449	100.0%	1,932
HV Switching Station					-	-	-	-		
HV Transmission Conductors			4,633	4,633	(1,738)	-	3,475	3,475	100.0%	4,633
MV Substations					-	-	-	-		
MV Switching Stations			9,649	9,649	6,496	10,126	7,237	(2,889)	-39.9%	9,649
MV Networks			2,498	2,498	(937)	-	1,874	1,874	100.0%	2,498
LV Networks		18,948	5,433	5,433	(2,038)	-	4,075	4,075	100.0%	5,433
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		294	428	428	73	227	321	94	29.4%	428
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points		294	428	428	73	227	321	94	29.4%	428
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		608	8,776	8,776	(692)	1,975	6,582	4,607	70.0%	8,776

Community Facilities	608	5,726	5,726	(1,923)	744	4,295	3,551	82.7%	5,726
Halls		3,612	3,612	(1,792)	14	2,709	2,695	99.5%	3,612
Centres				-	-	-	-		
Crèches		90	90	-	-	68	68	100.0%	90
Clinics/Care Centres				-	-	-	-		
Fire/Ambulance Stations				48	48	-	(48)	#DIV/0!	
Testing Stations				-	-	-	-		
Museums				-	-	-	-		
Galleries				-	-	-	-		
Theatres				-	-	-	-		
Libraries		455	455	75	303	341	39	11.3%	455
Cemeteries/Crematoria	608	912	912	(37)	281	684	403	59.0%	912
Police				-	-	-	-		
Parks				-	-	-	-		
Public Open Space				91	91	-	(91)	#DIV/0!	
Nature Reserves				-	-	-	-		
Public Ablution Facilities		632	632	(309)	7	474	467	98.5%	632
Markets				-	-	-	-		
Stalls		25	25	1	1	19	18	94.8%	25
Abattoirs				-	-	-	-		
Airports				-	-	-	-		
Taxi Ranks/Bus Terminals				-	-	-	-		
Capital Spares				-	-	-	-		
Sport and Recreation Facilities	-	3,050	3,050	1,231	1,231	2,287	1,056	46.2%	3,050
Indoor Facilities				-	-	-	-		
Outdoor Facilities		3,050	3,050	1,231	1,231	2,287	1,056	46.2%	3,050
Capital Spares				-	-	-	-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property									
Unimproved Property									
Other assets	8,419	3,651	3,651	1,814	3,812	2,738	(1,074)	-39.2%	3,651
Operational Buildings	8,008	3,034	3,034	2,004	3,788	2,275	(1,513)	-66.5%	3,034
Municipal Offices	8,008	2,998	2,998	2,022	3,788	2,249	(1,539)	-68.5%	2,998
Pay/Enquiry Points				-	-	-	-		
Building Plan Offices				-	-	-	-		
Workshops		36	36	(18)	-	27	27	100.0%	36
Yards				-	-	-	-		
Stores				-	-	-	-		
Laboratories				-	-	-	-		
Training Centres				-	-	-	-		
Manufacturing Plant				-	-	-	-		
Depots				-	-	-	-		
Capital Spares				-	-	-	-		
Housing	410	617	617	(190)	24	463	439	94.9%	617
Staff Housing									
Social Housing	410	617	617	(190)	24	463	439	94.9%	617
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets									
Intangible Assets	2,667	2,619	2,619	(1,406)	(15)	1,964	1,979	100.7%	2,619
Servitudes									
Licences and Rights	2,667	2,619	2,619	(1,406)	(15)	1,964	1,979	100.7%	2,619
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	2,667	2,619	2,619	(1,406)	(15)	1,964	1,979	100.7%	2,619
Load Settlement Software Applications									
Unspecified									
Computer Equipment	2,499	2,363	2,363	(248)	933	1,772	839	47.4%	2,363
Computer Equipment	2,499	2,363	2,363	(248)	933	1,772	839	47.4%	2,363
Furniture and Office Equipment	1,184	2,272	2,272	(522)	1,052	1,704	652	38.3%	2,272
Furniture and Office Equipment	1,184	2,272	2,272	(522)	1,052	1,704	652	38.3%	2,272
Machinery and Equipment	1,621	4,175	4,175	1,727	1,727	3,131	1,405	44.9%	4,175

Machinery and Equipment		1,621	4,175	4,175	1,727	1,727	3,131	1,405	44.9%	4,175
Transport Assets		5,840	6,080	6,080	575	3,622	4,560	938	20.6%	6,080
Transport Assets		5,840	6,080	6,080	575	3,622	4,560	938	20.6%	6,080
Libraries		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	63,265	82,499	82,499	4,965	36,851	61,874	25,023	40.4%	82,499

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	13,550	13,470	(8)	345	345	-		13,470
Roads Infrastructure		-	10,500	10,500	-	-	-	-		10,500
Roads			10,500	10,500				-		10,500
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	3,050	2,970	(8)	345	345	-		2,970
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks			450	540	(8)	266	266	-		540
LV Networks			2,600	2,430		79	79	-		2,430
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		-	6,940	7,874	126	1,466	1,284	(203)	-15.8%	7,874

Community Facilities	-	150	150	6	142	131	(11)	-8.0%	150
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	150	150	6	142	131	(11)	-8.0%	150
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6,790	7,724	120	1,345	1,152	(192)	-16.7%	7,724
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6,790	7,724	120	1,345	1,152	(192)	-16.7%	7,724
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	2,600	4,860	1,338	2,881	3,043	162	5.3%	4,860
Operational Buildings	-	2,600	4,860	1,338	2,881	3,043	162	5.3%	4,860
Municipal Offices	-	2,600	4,860	1,338	2,881	3,043	162	5.3%	4,860
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-

Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existng assets	1	-	23,090	26,204	1,456	4,712	4,671	(41)	-0.9%	26,204

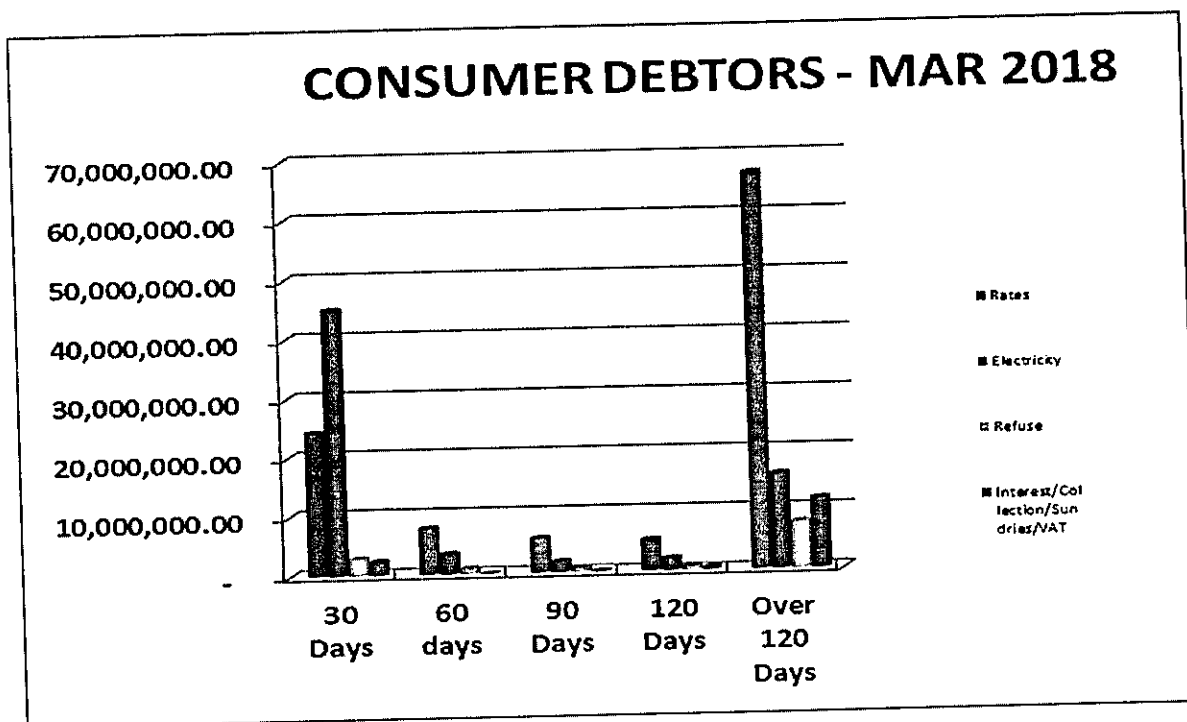


2.1 DEBTOR'S ANALYSIS

Consumer Debtors

Consumer debtors amount to R 205 991 119 at the end of March 2018. This indicates an increase of R68 475 385 from March 2017 in which the debt was R137 515 733.74, highlighting an approximately 50% increase from previous financial year. The increase is a result of an increase in debtor's base as well as direct deposits of R 42 863 043 between the period 27th to the 31st March being receipted only on the 4th April 2018.

The majority of the debt under this category is over 120 days. Although the municipality has implemented numerous credit control measures to accelerate collections, especially in this "old debt" category, there has been an overall increase of R8,8m when compared to 2015/2016 third quarter consumer debt and a R68m from 2016/17 third quarter debt. The aging of Consumer debt is graphically reflected below:



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

2017/18 March

Consumer Debtors

Rates & Service Debtors

	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	110,073,056	24,205,690.62	7,803,378.36	5,823,193.43	5,242,582.51	66,998,211.01
Electricity	11886	68,310,079	44,943,822.78	3,463,386.80	1,831,425.20	2,030,811.17	16,040,633.41
Refuse	29285	13,007,547	2,844,221.55	934,226.80	693,821.80	644,006.76	7,891,269.90
Interest/Collection/Sundries/VAT		14,600,437	2,313,556.11	266.79	161,118.16	350,035.86	11,775,460.08
		205,991,119.10	74,307,291.06	12,201,258.75	8,509,558.59	8,267,436.30	102,705,574.40
		-	-	-	-	-	-
		205,991,119.10	74,307,291.06	12,201,258.75	8,509,558.59	8,267,436.30	102,705,574.40
			100%	36%	6%	4%	4%
							50%

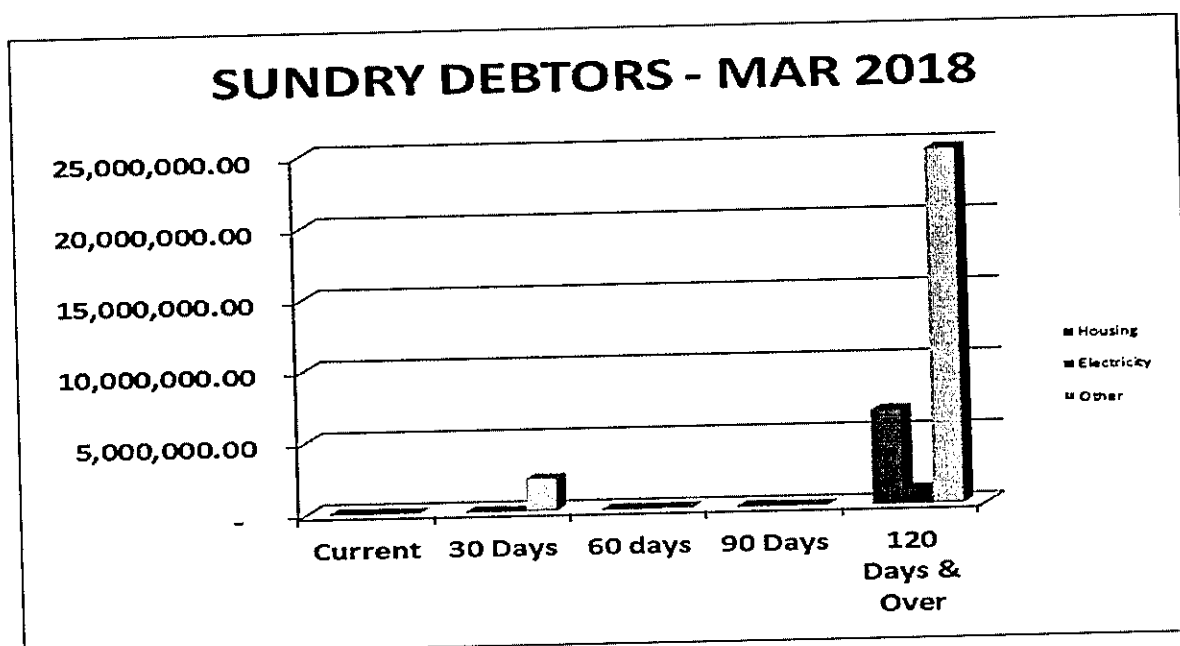
2016/17 March

Consumer Debtors

Rates & Service Debtors

	No of debtors	Total debt outstanding	30 Days	60 days	90 Days	120 Days	Over 120 Days
Rates	50577	89,115,863	14,789,745.68	6,948,637.42	5,070,617.81	4,543,341.65	57,763,520.25
Electricity	11886	36,264,288	15,730,448.00	3,064,534.71	1,616,501.66	1,125,608.96	14,727,194.90
Refuse	29285	10,052,700	1,564,298.99	663,997.93	480,755.69	388,617.24	6,955,030.27
Interest/Collection/Sundries/VAT		2,082,882.58	(3,038,715.78)	(488,482.33)	(332,050.90)	(252,179.11)	6,194,310.70
		137,515,733.74	29,045,776.89	10,188,687.73	6,835,824.26	5,805,388.74	85,640,056.12
		-	-	-	-	-	-
		137,515,733.74	29,045,776.89	10,188,687.73	6,835,824.26	5,805,388.74	85,640,056.12
			100%	21%	7%	5%	4%
							62%

Sundry Debtors



Sundry Debtors amounts to R 35 003 843 with the majority in the 120 days and over category. In comparison to sundry debt balance as at March 2017, we note that the debt has shown a R16,6m increase. The increase is as a result of the following:-

- Housing Accreditation – Bridge Funding: claims to the value of R17m have been put through, awaiting receipt from Department of Human Settlements.
- R 2m for the Ethafeni Housing Project – the revenue section is busy finalising an item to recommend write-off of this outstanding debt.

By Function	Total	Current	30 Days	60 Days	90 Days	120 Days & Over
Housing	6,726,730.42	-	48,804.49	39,567.21	37,569.96	6,600,788.76
Electricity	1,056,537.80	-	4,509.35	7,058.03	9,482.30	1,035,488.12
Other	27,220,574.64	-	266,210.65	2,130,127.56	48,959.77	24,775,276.66
	35,003,842.86	-	319,524.49	2,176,752.80	96,012.03	32,411,553.54



2.2 CREDITORS ANALYSIS

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

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

Description	NT Code	Budget Year 2017/18								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										45,892
Bulk Electricity	0100	45,892								-
Bulk Water	0200									347
PAYE deductions	0300	347								-
VAT (output less input)	0400									3,032
Pensions / Retirement deductions	0500	3,032								1,042
Loan repayments	0600	1,042								9,101
Trade Creditors	0700	9,101								114
Auditor General	0800	114								32,296
Other	0900	31,158	1,113	10	13	2				91,824
Total By Customer Type	1000	90,686	1,113	10	13	2	-	-	-	

The above table represents the creditor's age analysis as at 31st March 2018. Whilst the majority of creditors are within the 30 day category, certain small amounts do fall above this category.

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

Payments made in instances where budget is not available will lead to unauthorised expenditure. The responsibility rests with the user department requesting the service to ensure that sufficient budget is available prior to procuring the service, failing which they shall be responsible for the condoning of such unauthorised expenditure.



2.3 INVESTMENT PORTFOLIO ANALYSIS

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

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

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	(0)		(0)
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA Bank		6 MTH	FIXED	180 DAYS		7.6%	-		-
ABSA BANK		6 MTH	FIXED	180 DAYS	-	7.6%	-		-
ABSA BANK		12 MTH	FIXED	365 DAYS		5.7%	-		-
ABSA BANK		12 MTH	FIXED	365 DAYS	1,127	5.6%	13,200		14,327
ABSA Bank		1 MNT	32 Day Account	32 DAYS	-	5.8%	-		-
ABSA Bank		DAILY	LIQUIDITY PLUS	Daily	680	6.4%	82,208	74,000	156,888
ABSA Bank		DAILY	MONEY MKT	Daily	14	3.4%	2,595		2,608
ABSA Bank		DAILY	MONEY MKT	Daily	58	6.5%	10,919		10,977
ABSA Bank		DAILY	MONEY MARKET	CALL	-	3.4%	-		-
First National Bank (money market)		Daily	MONEY MRKT	Daily	2	3.4%	579		581
INVEST ELECTRICITY RESERVE		Daily	MONEY MRKT	Daily	2	3.4%	288		290
INVEST ELECTRICITY ACCOUNT		Daily	MONEY MRKT	Daily	61	3.4%	15,341		15,401
FNB		Daily	MONEY MRKT	Daily	-	3.4%	-		-
INVESTMENT HOA		Daily	MONEY MRKT	Daily	-	3.4%	-		-
INVEST GROUTVILLE PRIORITY ONE		Daily	MONEY MRKT	Daily	-	3.4%	-		-
INVEST STEVE BIKO		Daily	MONEY MRKT	Daily	-	3.4%	-		-
INVEST SHAYAMOYA		Daily	MONEY MRKT	Daily	-	3.4%	-		-
INVEST DUBE VILLAGE		Daily	MONEY MRKT	Daily	-	3.4%	-		-
ABSA HOUSING PROJECT		MONTHLY	LIQUIDITY PLUS	Daily	18	5.5%	3,454		3,472
ABSA GROUTVILLE PRIORITY		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	236		238
ABSA SHAYAMOYA		MONTHLY	LIQUIDITY PLUS	Daily	4	5.5%	683		687
ABSA DUBE VILLAGE		MONTHLY	LIQUIDITY PLUS	Daily	1	5.5%	206		207
ABSA STEVE BIKO		MONTHLY	LIQUIDITY PLUS	Daily	4	5.5%	759		762
FNB		12 MTH	FIXED	365 DAYS	-	5.9%	19,510		19,510
FNB (SAAMBOU)		12 MTH	FIXED	365 DAYS	-	5.2%	-		-
INVESTEC		6 MTH	FIXED	180 DAYS	-	5.6%	-		-
INVESTEC		12 MTH	FIXED	365 DAYS	-	5.6%	-		-
INVESTEC		6 MTH	FIXED	180 DAYS	-	5.7%	-		-
INVESTEC		4 MNTH	FIXED	120 DAYS	-	6.5%	-		-
INVESTEC		6 MONTHS	FIXED	180 DAYS	-	6.9%	25,364		25,364
INVESTEC		5 MONTHS	FIXED	180 DAYS	-	7.7%	-		-
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS	-	4.6%	108		108
NBS (NEDBANK)		1 MTH	COLLATERAL SECURITY	32 DAYS	-	4.6%	189		189
Nedbank		1mth	32 Day Account	32 Days	-	5.6%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	-	5.4%	-		-
Nedbank		6 MTH	FIXED	180 DAYS	86	5.4%	7,837		7,923
NEDBANK		12 MTH	FIXED	365 DAYS	513	5.7%	13,494	(14,007)	-
NEDBANK		12 MTH	FIXED	365 DAYS	-	5.5%	14,966		14,966
Standard Bank		3 MTH	FIXED	90 Days	-	7.1%	-		-
Standard Bank		3 MTH	FIXED	90 Days	-	7.0%	-		-
Standard Bank		6 MTH	FIXED	180 DAYS	-	5.5%	-		-
Standard Bank		12 MTH	FIXED	365 DAYS	-	8.7%	11,080		11,080
ABSA		12 MTH	FIXED	365 DAYS	28	5.5%	5,335		5,363
ABSA		MONTHLY	LIQUIDITY PLUS	Daily	703	5.5%	132,901		133,603
ABSA		MONTHLY	LIQUIDITY PLUS	Daily	11	5.5%	2,186		2,198
ABSA (BALLITO JUNCTION)		MONTHLY	LIQUIDITY PLUS	Daily	27	5.5%	5,144		5,171
Municipality sub-total					3,339		0	368,580	59,993
TOTAL INVESTMENTS AND INTEREST	2				3,339		368,580	59,993	431,913

- As it can be noted by the above we do not have any entities and hence no investments to be recognised on their behalf.
- As at 30 June 2017, the municipality had R 282, 038m Investment portfolio. The third-quarter report reflects Investments of R431, 913m. With the capital expenditure being lower than projected, the Investments held are higher than initially anticipated.
- All Investments that fall into the categories listed below:-
 - o 32 days
 - o Liquidity
 - o Money Markets
 - o Collateral Security,

Have been considered as Cash and not Investments in C6 (Financial Position) of the C Schedule, hence only R98m has actually been considered as Investments.



2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

KZN292 KwaDukuza - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - m03 march										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		119,655	137,534	135,061	33,355	134,906	134,906	-		135,061
Local Government Equitable Share		116,642	131,541	131,541	32,886	131,541	131,541	-		131,541
Finance Management Grant		1,725	1,800	1,800	-	1,800	1,800			1,800
MIG Funded PMU Costs		-	2,628	155	-	-	-			155
EPWP Incentive		1,288	1,565	1,565	469	1,565	1,565			1,565
		7,628	10,918	10,918	-	3,792	3,792	-		10,918
Provincial Government:		2,929	3,045	3,045		3,045	3,045	-		3,045
Provincialisation of Libraries		175	183	183		183	183			183
Museum Subsidies		537	564	564		564	564	-		564
Community Library Services Grant		3,987	7,126	7,126	-	-	-	-		7,126
Housing Accreditation	4	-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	127,283	148,452	145,979	33,355	138,698	138,698	-		145,979
Capital Transfers and Grants										
National Government:		87,020	59,934	70,498	17,562	72,562	72,562	-		70,498
Municipal Infrastructure Grant (MIG)		61,330	49,934	52,407	17,562	62,562	62,562	-		52,407
Intergrated National Electrification Programme		10,000	10,000	18,091		10,000	10,000			18,091
NDPG		15,690						-		
		-	-	191	-	-	-	-		191
Provincial Government:		-	-	191				-		191
Beach Rehabilitation		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	5,017	5,017	-		-
Ballito Junction Contribution		-	-	-	-	5,017	5,017	-		-
Total Capital Transfers and Grants	5	87,020	59,934	70,690	17,562	77,579	77,579	-		70,690
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	214,303	208,386	216,669	50,917	216,277	216,277	-		216,669

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

KZN292 KwaDukuza - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - free march										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		119,655	137,534	135,061	33,363	133,691	133,691	-		135,061
Local Government Equitable Share		116,642	131,541	131,541	32,886	131,541	131,541	-		131,541
Finance Management Grant		1,725	1,800	1,800	95	672	672	-		1,800
MIG Funded PMU Costs			2,628	155				-		155
EPWP Incentive		1,288	1,565	1,565	382	1,478	1,478	-		1,565
		8,313	10,918	10,918	654	5,842	5,842	-		10,918
Provincial Government:		2,929	3,045	3,045		3,045	3,045	-		3,045
Provincialisation of Libraries		361	183	183		183	183	-		183
Museum Subsidies		367	564	564	88	430	430	-		564
Community Library Services Grant		4,656	7,126	7,126	552	2,123	2,123	-		7,126
Housing Accreditation			-	-	14	61	61	-		
Department of Sport & Recreation		118	-	-	-	-	-	-		-
District Municipality:		118						-		
Entlembeni/Charltdale Precent		-	-	-	-	-	-	-		-
Other grant providers:								-		
								-		
Total operating expenditure of Transfers and Grants:		128,086	148,452	145,979	34,017	139,533	139,533	-		145,979
Capital expenditure of Transfers and Grants										
National Government:		78,929	59,934	70,498	8,471	53,662	53,662	-		70,498
Municipal Infrastructure Grant (MIG)		61,330	49,934	52,407	7,562	52,562	52,562	-		52,407
Intergrated National Electrification Programme		1,909	10,000	18,091	909	1,100	1,100	-		18,091
NDPG		15,690						-		
Provincial Government:		57	-	-	-	-	-	-		-
Housing Accreditation		57						-		
District Municipality:		645	-	191	-	191	191	-		191
Beach Rehabilitation		645		191	-	191	191	-		191
Other grant providers:		-	-	-	-	4,215	4,215	-		-
Public Contributions						4,215	4,215	-		
Total capital expenditure of Transfers and Grants		79,630	59,934	70,690	8,471	58,069	58,069	-		70,690
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		207,717	208,386	216,669	42,487	197,602	197,602	-		216,669

Table SC6 reflects that the municipality anticipated recognising R 216,669 mil as income during the 2017/18 financial year. At year end the municipality had received R 211,260 mil. Included in this amount is an additional R10m for Municipal Infrastructure Grant. This increase in DORA allocation will necessitate an Adjustment Budget in terms of S28 of the MFMA. The Housing Accreditation amount of R7,126m is still to be received.

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

Table SC 7(1) indicates that approximately 89 % of the current R216, 669m grant allocation has been utilised. The INEP grant includes a R10m current year and R8, 091m roll-over allocation. The Municipality has spent only R1,1m of the R18,091m allocation. R4,215m of Public Contribution has been spent for this financial year.



2.5 COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,701	16,304	16,304	1,063	9,721	12,228	(2,507)	-21%	16,304
Pension and UIF Contributions		1,459	-	-	145	1,303	-	1,303	#DIV/0!	-
Medical Aid Contributions		46	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,326	5,402	5,402	394	3,543	4,051	(508)	-13%	5,402
Cellphone Allowance		1,294	1,374	1,374	193	1,733	1,031	702	68%	1,374
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		84	66	66	-	-	49	(49)	-100%	66
Sub Total - Councillors		18,910	23,146	23,146	1,794	16,300	17,359	(1,059)	-6%	23,146
% Increase	4		22.4%	22.4%						22.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,686	10,007	10,007	602	5,421	7,505	(2,084)	-28%	10,007
Pension and UIF Contributions		1,114	1,518	1,518	81	732	1,138	(407)	-36%	1,518
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	703	(703)	-100%	937
Performance Bonus		596	937	937	-	-	-	-	-	-
Motor Vehicle Allowance		1,223	1,148	1,148	94	846	861	(15)	-2%	1,148
Cellphone Allowance		108	132	132	8	70	99	(29)	-30%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		99	259	259	8	68	195	(127)	-65%	259
Payments in lieu of leave		-	277	277	-	-	208	(208)	-100%	277
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	11,826	14,277	14,277	793	7,136	10,708	(3,572)	-33%	14,277
% Increase	4		20.7%	20.7%						20.7%
Other Municipal Staff										
Basic Salaries and Wages		166,173	199,725	192,840	10,942	141,190	144,630	(3,440)	-2%	199,725
Pension and UIF Contributions		31,425	41,658	37,020	2,960	26,253	27,765	(1,512)	-5%	41,658
Medical Aid Contributions		18,811	22,867	21,155	1,651	14,868	15,867	(999)	-6%	22,867
Overtime		48,065	28,513	36,894	5,548	33,272	27,670	5,602	20%	28,513
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		11,667	16,391	13,773	970	9,181	10,330	(1,148)	-11%	16,391
Cellphone Allowance		918	1,334	1,099	80	719	824	(106)	-13%	1,334
Housing Allowances		774	905	933	74	616	700	(84)	-12%	905
Other benefits and allowances		11,092	24,262	21,290	1,885	5,042	15,967	(10,925)	-68%	24,262
Payments in lieu of leave		19,694	9,388	5,546	1,159	15,261	4,159	11,102	267%	9,388
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2	308,638	345,044	330,550	26,269	246,402	247,912	(1,511)	-1%	345,044
% Increase	4		11.8%	7.1%						11.8%
Total Parent Municipality		339,374	382,467	367,973	27,856	269,838	275,980	(6,142)	-2%	382,467
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		339,374	382,467	367,973	27,856	269,838	275,980	(6,142)	-2%	382,467
% Increase	4		12.7%	8.4%						12.7%
TOTAL MANAGERS AND STAFF		320,464	359,321	344,827	26,062	253,538	258,620	(5,082)	-2%	359,321



2.6 MATERIAL VARIANCES TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

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

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Service charges - refuse revenue	(2,233)	Service charges - refuse revenue shows a negative variance of R2, 2m as at 31 March 2018. This negative variance is due to the reallocation of free basic services from transfer and subsidies as advised by Treasury and also as guided by the MSCOA chat which had to be reversed from the past six months as a result it resulted to this technically negative variance. It is anticipated that this variance will reduce as the year progress
	Interest earned - external investments	4,616	The interest earned-external investment reflects a positive variance of R4, 6m. • This positive variance is as a result of interest earned on external investment being received in advance of the anticipated timing.
	Fines, penalties and forfeits	(9,897)	The unfavourable variance of R9, 8m in this line item is as a result of the fines revenue raised on a cash basis whilst the budget is based on iGRAP 1. GRAP requires us to recognise the total fines issued and not only those collected. This exercise is currently underway and it is anticipated that once this exercise is performed the variance will reduce significantly.
	Transfers and subsidies	21,013	The variance of R21, 0m less than the budgeted amount is due most operational grants being received in advance of the anticipated timing. It is anticipated that by the end of the financial year the actual recognition shall be on par with the initial budget.
	Other revenue	6,643	• "Other revenue" reflects a R6, 6m positive variance as at 31 March 2018. • This positive variance is as a result of general suspense sundry debtor contra that amount to R12, 9m which is a balance sheet item that was opened as revenue on the item level as a result it shows as part of revenue items. The revenue section is current working on resolving this error before the end of the fourth quarter.
2	Expenditure By Type		
	Debt impairment	(13,418)	Debts impairment shows R13, 4m under expenditure as at the end of under review month. Included in the debt impairment is the expenditure related to bad debt written off, contribution to bad debt provision and provisions for fines. The most contributing factors to this variance is bad debts provision which is required in terms GRAP which is normal calculated at the end of the financial year upon the finalisation of AFS as well as the journal related to fines provision which is yet to be calculated and captured on the system. It must be noted that both of the above transactions are of GRAP requirement and there are normal undertaken at the end of the financial year, as a result the variance in this line category is anticipated to be eliminated upon the finalisation of the AFS.
	Depreciation & asset impairment	(13,589)	The depreciation and asset impairment reflect a negative variance of R13, 6m as at 31 March 2018. The variance is as a result of lower than expected spending on the capital budget and delays in completing the prior year's projects which had an effect on the capitalisation and subsequent depreciation of the assets. The other contributing factor to this variance is related to asset impairment which is normally undertaken towards the end of financial year.
	Finance charges	(4,374)	The finance charges revealed a negative variance of R2, 9m as at February 2018. The variance is due to the timing of repayment of loan
	Bulk purchases	(35,038)	Bulk purchases revealed a negative variance of R35, 0m as at 31 March 2018. This variance is as a result of March billing not yet captured on the system. The variance is anticipated reduce as the year progress.
	Other materials	(21,912)	The other material reflects the negative variance of R21, 9m as at the end of March 2018. This negative variance is as a result of reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progress.
	Contracted services	40,073	Contracted services show an over spending of R40, 0m as at the end of March 2018. This negative variance is as a result of reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progress.
	Transfers and subsidies	(4,731)	Transfer and grants shows a negative variance of R4, 7m as at the end of March 2018. This variance is as a result of reallocation of free basic service from this category to be netted off against the relevant revenue sources to be in compliance with Treasury guidelines as well as the MSCOA guidelines. This variance is anticipated to be reduce as the year progress.
	Other expenditure	(44,559)	The other expenditure reflects an under spending of R44, 7m as at the end of March 2018. The main reason for the variance is the reallocation of item segment to comply with MSCOA chat as a result the variance is anticipated to reduce as the year progress. The other reasons is the line items that are technically required in terms of GRAP which are normal undertaken upon the finalisation of AFS as a result the variance is expected to be eliminated in the last quarter of the financial year
3	Capital Expenditure		
	Governance and administration	16,500	Expenditure related to the Ballito Civic Building and Renovations to the Finance Building
	Community and public safety	24,532	The expenditure reflected is for the Vlakfontein Cemetery.
	Economic and environmental services	27,571	The expenditure reflected is for Madundube & Orlenstein Community Hall, Sportsfields, Rehab of Roads and Ballito Taxi Rank & Road Construction Projects under the Civil Business Unit
	Trading services	12,581	Main expenditure reflected is for Streetsights & LV Networks
4	Financial Position		
	Current assets	717,842	Reflects Investments & Cash Balances of R 454,7m, and Debtors of R254m.
	Non current assets	2,075,530	The R64m increase in terms of Investment Property is a result of re-classification of Buildings in terms of MSCOA reporting.
	Current liabilities	310,680	The increase in provisions under the current liability is a result of incorrect classification on the system, and the error will be rectified going forward as the budget once is currently reviewing
	Non current liabilities	240,746	the votes in line with the MSCOA chart
5	Cash Flow		
	Cash flow from Operating Activities	181,580	Reflects receipts of R 1055m, with payments of R873,5m
	Cash flow from Investing Activities	(91,028)	Reflects capital expenditure and increase in non-current investments
	Cash Flow from Financing Activities	(4,519)	Increase in Consumer Deposits & Repayment of Loan



2.7 CAPITAL PROGRAMME PERFORMANCE

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

Month	2016/17	Budget Year 2017/18							
	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	-	8,700	13,974	13,974	13,974	13,974	(0)	0.0%	6%
August	46,705	33,050	8,841	8,841	22,815	22,815	-		10%
September	25,325	43,770	9,676	9,676	32,491	32,491	-		14%
October	22,249	35,195	10,842	10,842	43,333	43,333	-		19%
November	27,769	23,406	5,158	5,158	48,491	48,491	-		21%
December	24,636	22,060	12,890	13,198	61,689	61,381	(308)	-0.5%	27%
January	6,956	12,704	819	511	62,200	62,200	0	0.0%	27%
February	13,564	7,820	2,700	7,939	70,139	64,900	(5,239)	-8.1%	30%
March	17,291	10,810	5,716	11,045	81,184	70,616	(10,568)	-15.0%	35%
April	16,199	17,048	48,526			119,142	-		
May	11,588	10,286	74,867			194,009	-		
June	52,049	5,995	30,915			224,924	-		
Total Capital expenditure	264,330	230,844	224,924	81,184					



2.8 OTHER SUPPORTING DOCUMENTATION

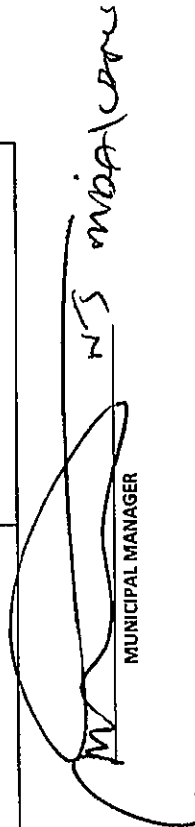
Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 31/03/2018



NAME OF MUNICIPALITY: KWADUKUZA MUNICIPALITY

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	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;				
			NIL	
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
			NIL	
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
			NIL	
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;				
			NIL	
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
			NIL	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
Jan 18 - Mar 18	Various Consumers	R 379,860	Consumer deposits & guarantees	Mrs R D Singh (Director: Revenue)
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
			NIL	
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
			NIL	
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
			NIL	


S. M. Lapho
CHIEF FINANCIAL OFFICER


Mrs R D Singh
MUNICIPAL MANAGER

Instructions for completing this report:

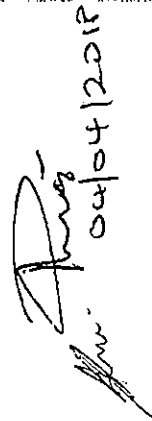
The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting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


04/04/2018



2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

365



2017/18 THIRD QUARTER BUDGET ASSESSMENT

QUALITY CERTIFICATE

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

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

Signature: _____

Date: _____