

<b>FINANCE COMMITTEE</b>
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**REPORT TO FINANCE COMMITTEE ON SEC 71 REPORTS AS PER MFMA – APRIL 2021**

**Date** : 06 May 2021

**Levels** : 1<sup>st</sup> Level: Finance Committee – 13 May 2021

**1. Author** : Budget Manager: LL Makhaye

**2. PURPOSE**

Report to Finance Committee Sec 71 reports as per MFMA

**3. LEGAL / STATUTORY REQUIREMENTS**

Municipal Finance Management Act

**4. AUTHORITY**

Finance Committee

**5. BACKGROUND AND REASONING**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

**Actual Revenue**

Actual revenue billed as a percentage of total budgeted revenue is as follows

Rates	86%
Refuse	86%
Traffic fines	56%
Drivers Licences	86%
Licence Commission	75%
Interest on Investment	78%

**Actual Expenditure**

Electrification Expenditure	34%
Internal Funded	46%
Overall Capital Expenditure	53%
Operating Expenditure	78%

**Actual Borrowings**

There are no borrowings

**Creditors**

We have managed to pay creditors within 30 days as per the legislation.

**6. STAFF IMPLICATIONS**

None

**7. FINANCIAL IMPLICATIONS**

None

**8. OTHER PARTIES CONSULTED**

Office of the Municipal Manager

**9. RECOMMENDATIONS:**

1. That the Finance Committee notes the Section 71 report as per MFMA-report April 2021

**Monthly Budget Monitoring Report – April 2021**

To The Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I Submit the required statement on the state of Ubhlebezwe Municipality's budget reflecting the particulars up until the end of April 2021.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

.....  
**G.M. Sineke**  
**Municipal Manager**  
**April 2021**

# **Municipal In-year reports & supporting tables**

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**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
Elsabé Rossouw  
National Treasury  
Tel: (012) 315-5534  
Electronic documents: [lgdocuments@treas](mailto:lgdocuments@treasury.gov.za)

### Preparation Instructions

Municipality Name: KZN434 Ubuhlebezwe

CFO Name: Miss Styata

Tel:

Fax:

E-Mail:

Reporting period: M10 April ▼

MTREF: 2020 ▼

Budget Year: 2020/21

Does this municipality have Entities? No ▼

If YES: Identify type of report:

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

##### Showing / Clearing Highlights

Clear Highlights on all sheets

#### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[MBRR Budget Formats Guide](#)

[Dummy Budget Guide](#)

[Funding Compliance Guide](#)

[MFMA Return Forms](#)

KZN434 Ubuhlebezwe - Table C1 Monthly Budget Statement Summary - M10 April

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	24 775	23 573	21 243	1 831	17 617	17 702	(85)	-0%	21 243
Service charges	2 779	3 300	3 300	241	2 472	2 750	(277)	-10%	3 300
Investment revenue	11 107	12 000	8 000	756	6 239	6 667	(428)	-6%	8 000
Transfers and subsidies	115 582	122 063	143 638	330	142 815	119 698	23 116	19%	143 638
Other own revenue	5 124	7 122	6 874	555	4 363	5 728	(1 365)	-24%	6 874
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>159 367</b>	<b>168 058</b>	<b>183 054</b>	<b>3 713</b>	<b>173 507</b>	<b>152 545</b>	<b>20 961</b>	<b>14%</b>	<b>183 055</b>
Employee costs	69 765	84 552	84 552	4 780	61 902	70 460	(8 559)	-12%	84 552
Remuneration of Councillors	10 052	11 097	11 097	857	8 635	9 248	(613)	-7%	11 097
Depreciation & asset impairment	34 023	23 188	28 000	3 420	31 871	23 333	8 538	37%	28 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	638	1 121	1 155	284	510	964	(454)	-47%	1 169
Transfers and subsidies	8 536	3 845	11 975	694	2 053	9 979	(7 926)	-79%	11 975
Other expenditure	40 996	50 329	46 099	3 716	28 608	38 431	(9 824)	-26%	46 445
<b>Total Expenditure</b>	<b>164 010</b>	<b>174 133</b>	<b>182 879</b>	<b>13 752</b>	<b>133 579</b>	<b>152 416</b>	<b>(18 837)</b>	<b>-12%</b>	<b>183 239</b>
<b>Surplus/(Deficit)</b>	<b>(4 644)</b>	<b>(6 074)</b>	<b>176</b>	<b>(10 039)</b>	<b>39 927</b>	<b>130</b>	<b>39 798</b>	<b>30722%</b>	<b>(185)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 358	26 759	26 431	969	17 170	(22 026)	##	-178%	(26 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>28 714</b>	<b>20 685</b>	<b>26 607</b>	<b>(9 070)</b>	<b>57 097</b>	<b>(21 896)</b>	<b>78 993</b>	<b>-361%</b>	<b>(26 616)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>28 714</b>	<b>20 685</b>	<b>26 607</b>	<b>(9 070)</b>	<b>57 097</b>	<b>(21 896)</b>	<b>78 993</b>	<b>-361%</b>	<b>(26 616)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 369</b>	<b>59 169</b>	<b>69 882</b>	<b>3 692</b>	<b>36 316</b>	<b>58 235</b>	<b>(21 919)</b>	<b>-38%</b>	<b>69 882</b>
Capital transfers recognised	25 502	33 259	33 330	1 897	20 193	27 775	(7 582)	-27%	33 330
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	28 295	25 910	37 471	2 293	17 036	31 225	(14 189)	-45%	37 471
<b>Total sources of capital funds</b>	<b>53 797</b>	<b>59 169</b>	<b>70 800</b>	<b>4 190</b>	<b>37 229</b>	<b>59 000</b>	<b>(21 771)</b>	<b>-37%</b>	<b>70 800</b>
<b>Financial position</b>									
Total current assets	190 285	174 869	216 682		94 060				208 682
Total non current assets	313 979	59 169	367 584		5 358				367 584
Total current liabilities	17 799	-	52 960		42 015				157 719
Total non current liabilities	4 644	-	(7 142)		-				(7 142)
Community wealth/Equity	404 357	811 365	(634 765)		-				634 765
<b>Cash flows</b>									
Net cash from (used) operating	70 391	473 895	445 473	302	72 048	364 561	292 512	80%	437 473
Net cash from (used) investing	53 797	(59 169)	70 800	4 190	37 229	59 000	21 771	37%	70 800
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>124 188</b>	<b>414 726</b>	<b>516 273</b>	<b>-</b>	<b>109 277</b>	<b>423 561</b>	<b>314 283</b>	<b>74%</b>	<b>508 273</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4 560	3 296	6 329	(51)	3 128	3 161	19 483	63 192	103 098

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>150 492</b>	<b>155 170</b>	<b>170 034</b>	<b>2 960</b>	<b>164 500</b>	<b>141 695</b>	<b>22 805</b>	<b>16%</b>	<b>170 034</b>
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		150 492	155 170	170 034	2 960	164 500	141 695	22 805	16%	170 034
Internal audit		—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		<b>11 910</b>	<b>9 235</b>	<b>9 458</b>	<b>491</b>	<b>6 436</b>	<b>7 882</b>	<b>(1 445)</b>	<b>-18%</b>	<b>9 458</b>
Community and social services		3 377	4 272	3 899	273	3 190	3 250	(59)	-2%	3 899
Sport and recreation		29	—	—	—	—	—	—	—	—
Public safety		8 504	4 963	5 559	218	3 246	4 632	(1 386)	-30%	5 559
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>27 544</b>	<b>27 112</b>	<b>26 693</b>	<b>990</b>	<b>17 268</b>	<b>22 245</b>	<b>(4 977)</b>	<b>-22%</b>	<b>26 693</b>
Planning and development		544	287	216	—	68	180	(112)	-62%	216
Road transport		27 000	26 826	26 478	990	17 200	22 065	(4 865)	-22%	26 478
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>2 779</b>	<b>3 300</b>	<b>3 300</b>	<b>241</b>	<b>2 472</b>	<b>2 750</b>	<b>(277)</b>	<b>-10%</b>	<b>3 300</b>
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		2 779	3 300	3 300	241	2 472	2 750	(277)	-10%	3 300
<b>Other</b>	<b>4</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>192 725</b>	<b>194 817</b>	<b>209 485</b>	<b>4 682</b>	<b>190 676</b>	<b>174 571</b>	<b>16 105</b>	<b>9%</b>	<b>209 486</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>100 411</b>	<b>100 483</b>	<b>103 339</b>	<b>8 583</b>	<b>83 911</b>	<b>86 132</b>	<b>(2 221)</b>	<b>-3%</b>	<b>103 699</b>
Executive and council		17 380	26 509	24 900	1 463	17 250	20 750	(3 500)	-17%	24 900
Finance and administration		82 908	73 895	78 419	7 107	66 649	65 366	1 283	2%	78 779
Internal audit		123	80	20	12	12	17	(4)	-26%	20
<b>Community and public safety</b>		<b>25 165</b>	<b>30 022</b>	<b>30 438</b>	<b>2 317</b>	<b>22 188</b>	<b>25 365</b>	<b>(3 177)</b>	<b>-13%</b>	<b>30 438</b>
Community and social services		8 158	9 034	10 067	1 031	6 131	8 390	(2 258)	-27%	10 067
Sport and recreation		296	698	174	—	20	145	(125)	-86%	174
Public safety		15 475	18 031	17 937	1 210	14 810	14 948	(138)	-1%	17 937
Housing		1 236	2 260	2 260	76	1 227	1 883	(656)	-35%	2 260
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>24 165</b>	<b>30 291</b>	<b>29 978</b>	<b>1 596</b>	<b>17 975</b>	<b>24 982</b>	<b>(7 006)</b>	<b>-28%</b>	<b>29 978</b>
Planning and development		12 874	14 916	14 863	734	8 438	12 386	(3 948)	-32%	14 864
Road transport		11 291	15 375	15 115	862	9 538	12 595	(3 058)	-24%	15 115
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>14 177</b>	<b>12 967</b>	<b>19 104</b>	<b>1 257</b>	<b>9 504</b>	<b>15 920</b>	<b>(6 415)</b>	<b>-40%</b>	<b>19 104</b>
Energy sources		2 968	—	6 412	213	213	5 343	(5 130)	-96%	6 412
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		11 209	12 967	12 692	1 044	9 291	10 577	(1 285)	-12%	12 692
<b>Other</b>		<b>92</b>	<b>370</b>	<b>20</b>	<b>—</b>	<b>—</b>	<b>17</b>	<b>(17)</b>	<b>-100%</b>	<b>20</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>164 010</b>	<b>174 133</b>	<b>182 879</b>	<b>13 752</b>	<b>133 579</b>	<b>152 416</b>	<b>(18 837)</b>	<b>-12%</b>	<b>183 239</b>
<b>Surplus/ (Deficit) for the year</b>		<b>28 714</b>	<b>20 685</b>	<b>26 607</b>	<b>(9 070)</b>	<b>57 097</b>	<b>22 155</b>	<b>34 942</b>	<b>158%</b>	<b>26 246</b>

[illegible]



**KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		150 492	155 170	170 034	2 960	164 500	141 695	22 805	16.1%	170 034
Vote 3 - Community and Social Services		3 096	4 272	3 899	273	2 816	3 250	(434)	-13.3%	3 899
Vote 4 - Housing		–	–	–	–	–	–	–		–
Vote 5 - Public Safety		8 504	4 963	5 559	218	3 246	4 632	(1 386)	-29.9%	5 559
Vote 6 - Road Transport		27 000	26 826	26 478	990	17 200	22 065	(4 865)	-22.0%	26 478
Vote 7 - Waste Management		2 779	3 300	3 300	241	2 472	2 750	(277)	-10.1%	3 300
Vote 8 - Energy Services		–	–	–	–	–	–	–		–
Vote 9 - Planning & Development		544	287	216	–	68	180	(112)	-62.4%	216
Vote 10 - Sports & Recreation		29	–	–	–	–	–	–		–
Vote 11 - Other		–	–	–	–	–	–	–		–
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 Revenue by Vote	2	192 444	194 817	209 485	4 682	190 302	174 571	15 731	9.0%	209 486
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 503	26 589	24 920	1 475	17 263	20 767	(3 504)	-16.9%	24 920
Vote 2 - Finance and Admin		82 908	73 895	78 419	7 107	66 649	65 366	1 283	2.0%	78 779
Vote 3 - Community and Social Services		7 866	8 802	8 493	874	5 611	7 078	(1 467)	-20.7%	8 493
Vote 4 - Housing		1 236	2 260	2 260	76	1 227	1 883	(656)	-34.8%	2 260
Vote 5 - Public Safety		15 475	18 031	17 937	1 210	14 810	14 948	(138)	-0.9%	17 937
Vote 6 - Road Transport		11 291	15 375	15 115	862	9 538	12 595	(3 058)	-24.3%	15 115
Vote 7 - Waste Management		11 209	12 967	12 692	1 044	9 291	10 577	(1 285)	-12.2%	12 692
Vote 8 - Energy Services		2 968	–	6 412	213	213	5 343	(5 130)	-96.0%	6 412
Vote 9 - Planning & Development		12 874	14 916	14 863	734	8 438	12 386	(3 948)	-31.9%	14 864
Vote 10 - Sports & Recreation		187	621	138	–	–	115	(115)	-100.0%	138
Vote 11 - Other		92	370	20	–	–	17	(17)	-100.0%	20
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 Expenditure by Vote	2	163 609	173 825	181 268	13 595	133 039	151 074	(18 035)	-11.9%	181 629
Surplus/ (Deficit) for the year	2	28 835	20 993	28 217	(8 913)	57 263	23 497	33 765	143.7%	27 857

**References**

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

**KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April**

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote		1								
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
1.1 - Mayor and Council		-	-	-	-	-	-	-		-
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-		-
1.3 - Governance Function		-	-	-	-	-	-	-		-
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KZN434 Ubuhlebezwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		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		24 775	23 573	21 243	1 831	17 617	17 702	(85)	0%	21 243
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		2 779	3 300	3 300	241	2 472	2 750	(277)	-10%	3 300
Rental of facilities and equipment		851	1 200	800	247	689	667	22	3%	800
Interest earned - external investments		11 107	12 000	8 000	756	6 239	6 667	(428)	-6%	8 000
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		448	1 000	700	-	258	583	(326)	-56%	700
Licences and permits		2 139	4 069	4 915	239	3 069	4 096	(1 027)	-25%	4 915
Agency services		731	29	29	-	-	24	(24)	-100%	29
Transfers and subsidies		115 582	122 063	143 638	330	142 815	119 698	23 116	19%	143 638
Other revenue		955	825	430	69	348	358	(11)	-3%	430
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		159 367	168 058	183 054	3 713	173 507	152 545	20 961	14%	183 055
Expenditure By Type										
Employee related costs		69 765	84 552	84 552	4 780	61 902	70 460	(8 559)	-12%	84 552
Remuneration of councillors		10 052	11 097	11 097	857	8 635	9 248	(613)	-7%	11 097
Debt impairment		7 068	2 090	2 090	2	376	1 742	(1 365)	-78%	2 090
Depreciation & asset impairment		34 023	23 188	28 000	3 420	31 871	23 333	8 538	37%	28 000
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		638	1 121	1 155	284	510	964	(454)	-47%	1 169
Contracted services		12 977	21 361	17 599	1 270	10 673	14 664	(3 991)	-27%	17 934
Transfers and subsidies		8 536	3 845	11 975	694	2 053	9 979	(7 926)	-79%	11 975
Other expenditure		20 746	26 878	26 410	2 443	17 558	22 025	(4 467)	-20%	26 421
Losses		205	-	-	-	-	-	-	-	-
Total Expenditure		164 010	174 133	182 879	13 752	133 579	152 416	(18 837)	-12%	183 239
Surplus/(Deficit)		(4 644)	(6 074)	176	(10 039)	39 927	130	39 798	0	(185)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33 358	26 759	26 431	969	17 170	(22 026)	39 196	(0)	(26 431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28 714	20 685	26 607	(9 070)	57 097	(21 896)			(26 616)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		28 714	20 685	26 607	(9 070)	57 097	(21 896)			(26 616)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		28 714	20 685	26 607	(9 070)	57 097	(21 896)			(26 616)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		28 714	20 685	26 607	(9 070)	57 097	(21 896)			(26 616)

**References**

1. Material variances to be explained on Table SC1

**KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-		-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 4 - Housing		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	-	-	-	-	-	-		-
Vote 6 - Road Transport		-	-	-	-	-	-	-		-
Vote 7 - Waste Management		-	-	-	-	-	-	-		-
Vote 8 - Energy Services		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		-	-	-	-	-	-	-		-
Vote 10 - Sports & Recreation		-	-	-	-	-	-	-		-
Vote 11 - Other		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive & Council		1 158	850	1 850	-	-	1 542	(1 542)	-100%	1 850
Vote 2 - Finance and Admin		2 066	4 854	6 353	(1)	2 532	5 294	(2 762)	-52%	6 353
Vote 3 - Community and Social Services		1 057	5 606	9 677	715	3 785	8 064	(4 279)	-53%	9 677
Vote 4 - Housing		11 214	10 540	7 540	1 662	5 804	6 283	(479)	-8%	7 540
Vote 5 - Public Safety		13 252	2 170	2 991	13	1 340	2 492	(1 152)	-46%	2 991
Vote 6 - Road Transport		13 518	22 795	27 368	1 182	17 348	22 807	(5 459)	-24%	27 368
Vote 7 - Waste Management		302	2 117	3 607	-	604	3 006	(2 402)	-80%	3 607
Vote 8 - Energy Services		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		7 086	6 965	6 891	121	1 701	5 742	(4 042)	-70%	6 891
Vote 10 - Sports & Recreation		3 716	3 272	3 605	-	3 201	3 004	197	7%	3 605
Vote 11 - Other		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	53 369	59 169	69 882	3 692	36 316	58 235	(21 919)	-38%	69 882
<b>Total Capital Expenditure</b>		53 369	59 169	69 882	3 692	36 316	58 235	(21 919)	-38%	69 882
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		3 223	5 704	8 203	(1)	2 532	6 836	(4 304)	-63%	8 203
Executive and council		1 158	850	1 850	-	-	1 542	(1 542)	-100%	1 850
Finance and administration		2 066	4 854	6 353	(1)	2 532	5 294	(2 762)	-52%	6 353
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		29 667	21 588	24 731	2 889	15 044	20 609	(5 566)	-27%	24 731
Community and social services		1 485	5 606	10 596	1 214	4 698	8 830	(4 131)	-47%	10 596
Sport and recreation		3 716	3 272	3 605	-	3 201	3 004	197	7%	3 605
Public safety		13 252	2 170	2 991	13	1 340	2 492	(1 152)	-46%	2 991

## KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M10 April

[illegible]

**KZN434 Ubuhlebezwe - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		18	(947)	8 000	1 377	–
Call investment deposits		148 836	199 174	156 840	91 463	156 840
Consumer debtors		37 173	(13 642)	34 608	10 447	34 608
Other debtors		4 140	(9 716)	17 234	(9 227)	17 234
Current portion of long-term receivables		118	–	–	–	–
Inventory		–	–	–	–	–
<b>Total current assets</b>		<b>190 285</b>	<b>174 869</b>	<b>216 682</b>	<b>94 060</b>	<b>208 682</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		23 033	–	23 473	(176)	23 473
Investments in Associate		–	–	–	–	–
Property, plant and equipment		289 626	56 025	333 879	5 470	333 879
Biological		–	–	–	–	–
Intangible		1 321	3 143	5 423	64	5 423
Other non-current assets		–	–	4 809	–	4 809
<b>Total non current assets</b>		<b>313 979</b>	<b>59 169</b>	<b>367 584</b>	<b>5 358</b>	<b>367 584</b>
<b>TOTAL ASSETS</b>		<b>504 264</b>	<b>234 038</b>	<b>584 266</b>	<b>99 418</b>	<b>576 266</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		(265)	–	–	9	–
Trade and other payables		18 065	–	52 960	42 006	157 719
Provisions		–	–	–	–	–
<b>Total current liabilities</b>		<b>17 799</b>	<b>–</b>	<b>52 960</b>	<b>42 015</b>	<b>157 719</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		4 644	–	(7 142)	–	(7 142)
<b>Total non current liabilities</b>		<b>4 644</b>	<b>–</b>	<b>(7 142)</b>	<b>–</b>	<b>(7 142)</b>
<b>TOTAL LIABILITIES</b>		<b>22 443</b>	<b>–</b>	<b>45 818</b>	<b>42 015</b>	<b>150 577</b>
<b>NET ASSETS</b>	<b>2</b>	<b>481 821</b>	<b>234 038</b>	<b>538 448</b>	<b>57 403</b>	<b>425 689</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		404 357	811 365	(634 391)	–	634 391
Reserves		–	–	(374)	–	374
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>404 357</b>	<b>811 365</b>	<b>(634 765)</b>	<b>–</b>	<b>634 765</b>

**References**

1. Material variances to be explained in Table SC1

KZN434 Ubuhlebezwe - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	12 306	8 822	–	–	7 352	(7 352)	-100%	8 822
Service charges		–	1 337	1 234	–	–	1 029	(1 029)	-100%	1 234
Other revenue		63 654	196 891	154 144	–	–	128 453	(128 453)	-100%	154 144
Transfers and Subsidies - Operational		6 738	224 603	238 842	302	72 048	199 035	(126 986)	-64%	238 842
Transfers and Subsidies - Capital		–	26 759	26 431	–	–	22 026	(22 026)	-100%	26 431
Interest		–	12 000	16 000	–	–	6 667	(6 667)	-100%	8 000
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	–	–	–	–	–	–		–
Finance charges		–	–	–	–	–	–	–		–
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		70 391	473 895	445 473	302	72 048	364 561	292 512	80%	437 473
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		53 797	(59 169)	70 800	4 190	37 229	59 000	21 771	37%	70 800
NET CASH FROM/(USED) INVESTING ACTIVITIES		53 797	(59 169)	70 800	4 190	37 229	59 000	21 771	37%	70 800
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		124 188	414 726	516 273	4 492	109 277	423 561			508 273
Cash/cash equivalents at beginning:		–	–	–		–	–			–
Cash/cash equivalents at month/year end:		124 188	414 726	516 273		109 277	423 561			508 273

References

1. Material variances to be explained in Table SC1

KZN434 Ubuhlebezwe - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

References

1. Revenue for each source, vote and standard classification
2. Expenditure for each type, vote and standard classification
3. Capital expenditure for each vote and standard classification
4. Explain any material variances between the annual budget and the expected financial position based on current trends
5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives





**KZN434 Ubuhlebezwe - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April**

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	15.3%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.5%	0.0%	-8.3%	24.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	1	1069.1%	0.0%	409.1%	132.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		836.3%	0.0%	311.3%	99.4%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.0%	-13.9%	28.3%	28.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
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		43.8%	50.3%	46.2%	46.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.3%	13.8%	15.3%	6.1%
<b>IDP regulation financial viability indicators</b>						
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					

**References**

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

<b>Calculations</b>						
Borrowing						
Total Assets	504 264	234 038	584 266	99 418	576 266	
Employee related costs	69 765	84 552	84 552	61 902	84 552	
Repairs & Maintenance						
Interest (finance charges)						
Principal paid						
Depreciation	34 023	23 188	28 000		11 097	
Operating expenditure	164 010	174 133	182 879	133 579	183 239	
Total Capital Expenditure	53 369	59 169	69 882	36 316	69 882	
Borrowed funding for capital						
Debt	18 065		52 960	42 006	157 719	
Equity	404 357	811 365	(634 765)		634 765	
Reserves			(374)		374	

**KZN434 Ubuhlebezwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April**

Description	NT Code	Budget Year 2020/21								
		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
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 584	2 856	5 457	(25)	2 741	2 755	16 937	36 468	70 773
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	559	435	828	(9)	385	380	2 288	4 686	9 552
Receivables from Exchange Transactions - Property Rental Debtors	1700	412	–	35	(15)	(2)	19	193	845	1 487
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	5	4	8	(1)	4	6	66	21 194	21 287
Total By Income Source	2000	4 560	3 296	6 329	(51)	3 128	3 161	19 483	63 192	103 098
2019/20 - totals only										
										–
Debtors Age Analysis By Customer Group										
Organs of State	2200	1 185	1 104	1 788	14	931	1 023	5 896	16 708	28 647
Commercial	2300	727	482	965	(3)	419	416	2 299	11 732	17 036
Households	2400	1 529	1 346	2 623	(8)	1 271	1 250	8 206	24 519	40 737
Other	2500	1 120	364	953	(54)	507	472	3 082	10 234	16 678
Total By Customer Group	2600	4 560	3 296	6 329	(51)	3 128	3 161	19 483	63 192	103 098

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

– – – – – – – – – –

**KZN434 Ubuhlebezwe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

Description	NT Code	Budget Year 2020/21								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										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4 699	318	128	275	(288)	627	127	2 932	8 818
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	488	(1 545)	(756)	2 817	51	958	854	1 999	4 865
Total By Customer Type	1000	5 188	(1 227)	(628)	3 092	(238)	1 585	981	4 930	13 684

Notes

Material increases in value of creditors' categories compared to previous month to be explained

KZN434 Ubuhlebezwe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance
		Yrs/Months								
R thousands										
<b>Municipality</b>										
<b>Municipality sub-total</b>										-
<b>Entities</b>										
<b>Entities sub-total</b>										-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									-

References

2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

## KZN434 Ubuhlebezwe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	-		-
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-		-

References

KZN434 Ubuhlebezwe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
					-	
					-	
					-	
					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
					-	
					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
					-	
[insert description]					-	
Other grant providers:		-	-	-	-	
					-	
[insert description]					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
					-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

References





**KZN434 Ubuhlebezwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April**

Summary of Employee and Councillor remuneration		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
R thousands							YearTD actual	YearTD budget	YTD variance	YTD variance %	
		1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5 958	7 052	7 052	571	5 669	5 877	(208)	-4%	7 052
Pension and UIF Contributions			713	496	496	–	122	413	(291)	-70%	496
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			–	–	–	–	–	–	–	–	–
Cellphone Allowance			1 173	1 199	1 199	96	977	999	(22)	-2%	1 199
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			2 209	2 351	2 351	190	1 868	1 959	(91)	-5%	2 351
<b>Sub Total - Councillors</b>			<b>10 052</b>	<b>11 097</b>	<b>11 097</b>	<b>857</b>	<b>8 635</b>	<b>9 248</b>	<b>(613)</b>	<b>-7%</b>	<b>11 097</b>
<b>% increase</b>		4		<b>10.4%</b>	<b>10.4%</b>						<b>10.4%</b>
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		3	2 590	4 404	4 404	–	2 576	3 670	(1 094)	-30%	4 404
Pension and UIF Contributions			237	9	9	–	136	7	128	1720%	9
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			66	649	649	–	–	541	(541)	-100%	649
Motor Vehicle Allowance			35	648	648	–	172	540	(368)	-68%	648
Cellphone Allowance			–	–	–	–	–	–	–	–	–
Housing Allowances			13	–	–	–	–	–	–	–	–
Other benefits and allowances			155	150	150	–	157	125	32	26%	150
Payments in lieu of leave			170	108	108	–	54	90	(37)	-41%	108
Long service awards			–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations			–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>			<b>3 266</b>	<b>5 968</b>	<b>5 968</b>	<b>–</b>	<b>3 094</b>	<b>4 973</b>	<b>(1 879)</b>	<b>-38%</b>	<b>5 968</b>
<b>% increase</b>		4		<b>82.7%</b>	<b>82.7%</b>						<b>82.7%</b>
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			45 099	53 633	53 633	3 506	39 689	44 694	(5 005)	-11%	53 633
Pension and UIF Contributions			7 504	9 433	9 433	696	6 579	7 861	(1 281)	-16%	9 433
Medical Aid Contributions			2 881	3 446	3 446	298	2 635	2 872	(237)	-8%	3 446
Overtime			–	259	259	–	–	216	(216)	-100%	259
Performance Bonus			3 363	4 767	4 767	–	3 530	3 972	(442)	-11%	4 767
Motor Vehicle Allowance			646	1 085	1 085	6	695	904	(209)	-23%	1 085
Cellphone Allowance			28	47	47	2	20	40	(20)	-49%	47
Housing Allowances			86	93	93	8	71	77	(6)	-8%	93
Other benefits and allowances			4 512	4 058	4 058	264	3 495	3 382	113	3%	4 058
Payments in lieu of leave			2 163	1 690	1 690	–	1 717	1 408	309	22%	1 690
Long service awards			38	40	40	–	245	33	212	632%	40
Post-retirement benefit obligations			–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>			<b>66 320</b>	<b>78 552</b>	<b>78 552</b>	<b>4 780</b>	<b>58 678</b>	<b>65 460</b>	<b>(6 782)</b>	<b>-10%</b>	<b>78 552</b>
<b>% increase</b>		4		<b>18.4%</b>	<b>18.4%</b>						<b>18.4%</b>
<b>Total Parent Municipality</b>			<b>79 638</b>	<b>95 617</b>	<b>95 617</b>	<b>5 638</b>	<b>70 407</b>	<b>79 681</b>	<b>(9 274)</b>	<b>-12%</b>	<b>95 617</b>



KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies								-		
Other revenue								-		
Gains								-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-		-
<b>Expenditure By Type</b>										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Losses								-		
<b>Total Expenditure</b>		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-		-
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-		-

References

1. Votes (consolidated) are revenue sources and expenditure type

KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-		-
<b>Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-		-
<b>Capital Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-		-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. YTD = Year to date; FAV - favourable variance or unfavourable variance
4. Material variances to be explained
5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

KZN434 Ubuhlebezwe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	4 483	4 931		16	16	4 931	4 915	99.7%	0%
August	4 483	4 931		1 587	1 603	9 861	8 258	83.7%	3%
September	4 483	4 931		2 242	3 845	14 792	10 947	74.0%	6%
October	4 483	4 931		7 236	11 081	19 723	8 642	43.8%	19%
November	4 483	4 931		7 236	18 317	24 654	6 336	25.7%	31%
December	4 483	4 931		4 809	23 127	29 584	6 458	21.8%	39%
January	4 483	4 931		654	23 781	34 515	10 734	31.1%	40%
February	4 483	4 931		7 366	31 147	39 446	8 299	21.0%	53%
March	4 483	4 931		3 220	34 366	44 377	10 010	22.6%	58%
April	4 483	4 931		4 190	38 557	49 307	10 750	21.8%	0
May	4 483	4 931		3 071	41 628	54 238	12 610	23.2%	0
June	4 483	4 931		–		59 169	–		
<b>Total Capital expenditure</b>	<b>53 797</b>	<b>59 169</b>	<b>–</b>	<b>41 628</b>					



**KZN434 Ubuhlebezwe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April**

[illegible]



**KZN434 Ubuhlebezwe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April**

[illegible]

## KZN434 Ubuluhlebezwe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

[illegible]

[illegible]

[illegible]