

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

**Date** : 05 February 2021

**Levels** : 1<sup>st</sup> Level: Finance Committee – 11 February 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	60%
Refuse	60%
Traffic fines	33%
Drivers Licences	61%
Licence Commission	127%
Interest on Investment	41%

**Actual Expenditure**

Electrification Expenditure	0%
Internal Funded	37%
Overall Capital Expenditure	38%
Operating Expenditure	51%

**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 January 2021

**Monthly Budget Monitoring Report – January 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 January 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**  
**January 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

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### Preparation Instructions

Municipality Name: KZN434 Ubuhlebezwe

CFO Name:

Tel:

Fax:

E-Mail:

Reporting period: M07 January

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

### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[MBRR Budget Formats Guide](#)

[Dummy Budget Guide](#)

KZN434 Ubuhlebezwe - Table C1 Monthly Budget Statement Summary - M07 January

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	1 835	12 058	7 822	4 236	54%	13 409
Service charges	2 779	3 300	3 300	244	1 761	426	1 334	313%	731
Investment revenue	11 107	12 000	10 000	523	4 102	-	4 102	#DIV/0!	-
Transfers and subsidies	115 582	122 063	143 638	330	112 575	(1 049)	113 624	-10831%	(1 798)
Other own revenue	5 124	5 550	5 050	367	2 878	(2 162)	5 040	-233%	(3 707)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>159 367</b>	<b>166 486</b>	<b>183 230</b>	<b>3 299</b>	<b>133 374</b>	<b>5 037</b>	<b>128 337</b>	<b>2548%</b>	<b>8 634</b>
Employee costs	69 765	84 552	84 552	6 127	44 684	30 702	13 983	46%	52 631
Remuneration of Councillors	10 052	11 097	11 097	-	5 189	6 991	(1 802)	-26%	11 985
Depreciation & asset impairment	35 128	23 188	23 188	2 855	19 145	767	18 378	2395%	1 315
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	638	1 121	1 521	-	191	(80 454)	80 645	-100%	(137 921)
Transfers and subsidies	8 536	3 845	8 213	30	1 764	390	1 373	352%	669
Other expenditure	40 996	50 329	52 902	1 998	19 702	17 223	2 479	14%	29 525
<b>Total Expenditure</b>	<b>165 115</b>	<b>174 133</b>	<b>181 473</b>	<b>11 011</b>	<b>90 675</b>	<b>(24 381)</b>	<b>115 055</b>	<b>-472%</b>	<b>(41 795)</b>
<b>Surplus/(Deficit)</b>	<b>(5 748)</b>	<b>(7 647)</b>	<b>1 757</b>	<b>(7 712)</b>	<b>42 699</b>	<b>29 417</b>	<b>13 282</b>	<b>45%</b>	<b>50 429</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 358	26 759	26 759	1 543	10 532	43	##	##	73
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>27 609</b>	<b>19 112</b>	<b>28 516</b>	<b>(6 168)</b>	<b>53 231</b>	<b>29 460</b>	<b>23 771</b>	<b>81%</b>	<b>50 503</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27 609</b>	<b>19 112</b>	<b>28 516</b>	<b>(6 168)</b>	<b>53 231</b>	<b>29 460</b>	<b>23 771</b>	<b>81%</b>	<b>50 503</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 890</b>	<b>59 169</b>	<b>71 682</b>	<b>654</b>	<b>22 452</b>	<b>(464 346)</b>	<b>486 798</b>	<b>-105%</b>	<b>(796 022)</b>
Capital transfers recognised	25 502	26 759	27 158	-	9 297	3 864	5 433	141%	6 624
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	28 388	32 410	44 525	654	13 155	(468 210)	481 365	-103%	(802 646)
<b>Total sources of capital funds</b>	<b>53 890</b>	<b>59 169</b>	<b>71 682</b>	<b>654</b>	<b>22 452</b>	<b>(464 346)</b>	<b>486 798</b>	<b>-105%</b>	<b>(796 022)</b>
<b>Financial position</b>									
Total current assets	198 691	221 586	221 586		85 884				(351 999)
Total non current assets	313 187	59 169	71 682		3 307				(789 546)
Total current liabilities	17 892	-	-		35 960				10 712
Total non current liabilities	4 644	-	-		-				-
Community wealth/Equity	<b>404 544</b>	<b>811 365</b>	<b>(1 359 551)</b>		-				<b>(3 095)</b>

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>150 740</b>	<b>155 070</b>	<b>172 336</b>	<b>2 555</b>	<b>126 922</b>	<b>7 694</b>	119 228	1550%	<b>13 189</b>
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		150 740	155 070	172 336	2 555	126 922	7 694	119 228	1550%	13 189
Internal audit		—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		<b>11 662</b>	<b>7 762</b>	<b>7 262</b>	<b>484</b>	<b>4 641</b>	<b>(2 427)</b>	7 068	-291%	<b>(4 161)</b>
Community and social services		3 377	4 272	4 072	257	2 456	(1 512)	3 968	-262%	(2 592)
Sport and recreation		29	—	—	—	—	(861)	861	-100%	(1 476)
Public safety		8 256	3 490	3 190	227	2 185	(55)	2 239	-4104%	(94)
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>27 544</b>	<b>27 112</b>	<b>27 091</b>	<b>1 560</b>	<b>10 583</b>	<b>(699)</b>	11 282	-1614%	<b>(1 198)</b>
Planning and development		544	287	266	—	16	(640)	656	-102%	(1 097)
Road transport		27 000	26 826	26 826	1 560	10 567	(59)	10 626	-18071%	(101)
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>2 779</b>	<b>3 300</b>	<b>3 300</b>	<b>244</b>	<b>1 761</b>	<b>426</b>	1 334	313%	<b>731</b>
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		2 779	3 300	3 300	244	1 761	426	1 334	313%	731
<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>193 245</b>	<b>209 989</b>	<b>4 842</b>	<b>143 906</b>	<b>4 994</b>	<b>138 912</b>	<b>2782%</b>	<b>8 561</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>101 515</b>	<b>100 483</b>	<b>102 756</b>	<b>6 418</b>	<b>55 289</b>	<b>34 395</b>	20 894	61%	<b>58 963</b>
Executive and council		17 380	26 509	26 509	706	10 555	11 719	(1 164)	-10%	20 090
Finance and administration		84 012	73 895	76 167	5 712	44 734	21 834	22 899	105%	37 430
Internal audit		123	80	80	—	—	842	(842)	-100%	1 443
<b>Community and public safety</b>		<b>25 165</b>	<b>30 022</b>	<b>31 322</b>	<b>2 294</b>	<b>16 079</b>	<b>(70 978)</b>	87 058	-123%	<b>(121 677)</b>
Community and social services		8 158	9 034	10 334	749	4 002	16 044	(12 042)	-75%	27 505
Sport and recreation		296	698	698	5	15	2 668	(2 653)	-99%	4 573
Public safety		15 475	18 031	18 031	1 403	11 160	(90 136)	101 296	-112%	(154 519)
Housing		1 236	2 260	2 260	136	902	446	456	102%	764
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>24 165</b>	<b>30 291</b>	<b>31 236</b>	<b>1 454</b>	<b>12 791</b>	<b>15 103</b>	(2 312)	-15%	<b>25 890</b>
Planning and development		12 874	14 916	15 891	579	6 232	13 108	(6 876)	-52%	22 471

[illegible]



KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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		150 740	155 070	172 336	2 555	126 922	7 694	119 228	1549.7%	13 189
Vote 3 - Internal Audit		1 793	1 903	1 903	136	1 099	(1)	1 100	#####	(2)
Vote 4 - Community and Social Services		1 584	2 369	2 169	121	1 357	(1 511)	2 868	-189.8%	(2 590)
Vote 5 - Sport & Recreation		6 029	26	26	—	—	(902)	902	-100.0%	(1 547)
Vote 6 - Public Safety		2 256	3 464	3 164	227	2 185	(13)	2 197	-17162.9%	(22)
Vote 7 - Housing		—	—	—	—	—	—	—	—	—
Vote 8 - Health		—	—	—	—	—	—	—	—	—
Vote 9 - Planning & Development		544	287	266	—	16	(640)	656	-102.5%	(1 097)
Vote 10 - Road Transport		27 000	26 826	26 826	1 560	10 567	(59)	10 626	-18070.9%	(101)
Vote 11 - Energy Sources		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - Waste Management		2 779	3 300	3 300	244	1 761	426	1 334	313.1%	731
Vote 14 - Other		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	192 725	193 245	209 989	4 842	143 906	4 994	138 912	2781.6%	8 561
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 380	26 509	26 509	706	10 555	11 719	(1 164)	-9.9%	20 090
Vote 2 - Finance and Admin		84 012	73 895	76 167	5 712	44 734	21 834	22 899	104.9%	37 430
Vote 3 - Internal Audit		4 789	4 736	4 736	410	1 679	13 186	(11 507)	-87.3%	22 605
Vote 4 - Community and Social Services		3 601	4 454	5 754	345	2 338	3 890	(1 552)	-39.9%	6 669
Vote 5 - Sport & Recreation		7 954	9 493	9 493	711	6 342	(11 498)	17 840	-155.2%	(19 711)
Vote 6 - Public Safety		7 708	9 159	9 159	692	4 818	(76 160)	80 978	-106.3%	(130 560)
Vote 7 - Housing		1 236	2 260	2 260	136	902	446	456	102.4%	764
Vote 8 - Health		—	—	—	—	—	—	—	—	—
Vote 9 - Planning & Development		12 874	14 916	15 891	579	6 232	13 108	(6 876)	-52.5%	22 471
Vote 10 - Road Transport		11 291	15 375	15 345	874	6 559	1 995	4 564	228.8%	3 419
Vote 11 - Energy Sources		2 968	—	2 523	—	405	56	349	626.5%	95
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - Waste Management		11 209	12 967	13 267	845	6 111	(2 981)	9 092	-305.0%	(5 110)
Vote 14 - Other		92	370	370	—	(25)	25	(25)	-100.0%	43
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	165 115	174 133	181 473	11 011	90 675	(24 381)	115 055	-471.9%	(41 795)
Surplus/ (Deficit) for the year	2	27 609	19 112	28 516	(6 168)	53 231	29 375	23 857	81.2%	50 356

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

[illegible]

**KZN434 Ubuhlebezwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

[illegible]

**KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January**

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 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Energy Sources		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - Waste Management		-	-	-	-	-	-	-		-
Vote 14 - Other		-	-	-	-	-	-	-		-
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	1 350	-	-	14	(14)	-100%	24
Vote 2 - Finance and Admin		2 066	4 854	7 018	247	2 433	2 097	336	16%	3 595
Vote 3 - Internal Audit		-	-	-	-	2	1 019	(1 017)	-100%	1 747
Vote 4 - Community and Social Services		1 485	5 606	8 074	-	528	1 381	(853)	-62%	2 368
Vote 5 - Sport & Recreation		16 851	3 622	3 622	-	3 157	242	2 915	1204%	415
Vote 6 - Public Safety		117	1 820	2 220	160	1 321	48	1 273	2665%	82
Vote 7 - Housing		11 214	10 540	10 540	-	2 401	196	2 205	1122%	337
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		7 179	1 960	4 514	-	671	375	295	79%	643
Vote 10 - Road Transport		13 518	22 795	26 614	167	10 937	(469 784)	480 721	-102%	(805 344)
Vote 11 - Energy Sources		-	5 005	5 005	-	410	-	410	#DIV/0!	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - Waste Management		302	2 117	2 726	80	592	65	527	809%	112
Vote 14 - Other		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	53 890	59 169	71 682	654	22 452	(464 346)	486 798	-105%	(796 022)
<b>Total Capital Expenditure</b>		53 890	59 169	71 682	654	22 452	(464 346)	486 798	-105%	(796 022)

KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07 January

[illegible]

KZN434 Ubuhlebezwe - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	11 053	11 053	1 320	(362)
Call investment deposits		148 836	187 174	187 174	83 447	(10 211)
Consumer debtors		37 173	13 642	13 642	7 824	7 512
Other debtors		4 140	9 716	9 716	(6 649)	(536 113)
Current portion of long-term receivables		118	-	-	-	-
Inventory		8 406	-	-	(57)	187 174
<b>Total current assets</b>		<b>198 691</b>	<b>221 586</b>	<b>221 586</b>	<b>85 884</b>	<b>(351 999)</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 033	-	-	(125)	343
Investments in Associate		-	-	-	-	-
Property, plant and equipment		288 833	56 025	68 039	3 680	(789 921)
Biological		-	-	-	-	-
Intangible		1 321	3 143	3 643	(248)	32
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>313 187</b>	<b>59 169</b>	<b>71 682</b>	<b>3 307</b>	<b>(789 546)</b>
<b>TOTAL ASSETS</b>		<b>511 878</b>	<b>280 755</b>	<b>293 268</b>	<b>89 191</b>	<b>(1 141 545)</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		(265)	-	-	5	309
Trade and other payables		18 158	-	-	35 955	10 403
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		<b>17 892</b>	<b>-</b>	<b>-</b>	<b>35 960</b>	<b>10 712</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		4 644	-	-	-	-
<b>Total non current liabilities</b>		<b>4 644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## KZN434 Ubuhlebezwe - Table C7 Monthly Budget Statement - Cash Flow - M07 January

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC1 Material variance explanations - M07 January

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>			





**KZN434 Ubuhlebezwe - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January**

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	12.8%	0.0%	-28.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.5%	0.0%	0.0%	0.0%	-336.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	1110.5%	0.0%	0.0%	238.8%	-3286.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		831.9%	0.0%	0.0%	235.7%	-98.7%
<b><u>Revenue Management</u></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%	14.0%	12.7%	0.9%	-6122.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></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%	50.8%	46.1%	33.5%	609.6%
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		22.0%	13.9%	12.7%	0.0%	138.8%
<b><u>IDP regulation financial viability indicators</u></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.

**Calculations**

Borrowing					
Total Assets	511 878	280 755	293 268	89 191	(1 141 545)
Employee related costs	69 765	84 552	84 552	44 684	52 631

**KZN434 Ubuhlebezwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January**

Description		Budget Year 2020/21									
NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
	1200	–	–	–	–	–	–	–	–	–	
	1300	–	–	–	–	–	–	–	–	–	
	1400	3 639	3 186	3 908	2 948	2 779	2 550	13 447	33 174	65 630	
	1500	–	–	–	–	–	–	–	–	–	
	1600	551	447	429	398	319	422	1 897	4 140	8 605	
	1700	38	12	26	23	29	21	83	888	1 121	
	1810	–	–	–	–	–	–	–	–	–	
	1820	–	–	–	–	–	–	–	–	–	
	1900	5	4	7	4	4	3	64	21 298	21 387	
Total By Income Source		2000	4 233	3 649	4 370	3 373	3 131	2 996	15 491	59 500	96 744
2019/20 - totals only											–
Debtors Age Analysis By Customer Group											
	2200	1 123	1 093	1 941	1 027	878	971	4 202	15 550	26 784	
	2300	741	524	492	434	420	385	1 927	11 180	16 103	
	2400	1 552	1 409	1 357	1 328	1 283	1 265	7 022	22 710	37 926	
	2500	817	623	580	584	550	375	2 340	10 061	15 930	
Total By Customer Group		2600	4 233	3 649	4 370	3 373	3 131	2 996	15 491	59 500	96 744

**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 - M07 January**

Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(4)	627	830	594	(803)	(2 313)	2 741	2 864	4 536
Auditor General	0800	-	-	46	-	-	-	(46)	-	-
Other	0900	2 948	277	581	1 821	(914)	(1 519)	1 526	2 472	7 193
Total By Customer Type	1000	2 944	903	1 458	2 415	(1 717)	(3 832)	4 222	5 336	11 729

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 - M07 January

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 - M07 January

[illegible]

## KZN434 Ubuhlebezwe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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:		-	-	-	-	
					-	





**KZN434 Ubuhlebezwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January**

Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 958	7 052	7 052	–	3 355	3 628	(273)	-8%	6 220
Pension and UIF Contributions		713	496	496	–	122	1 004	(882)	-88%	1 722
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		1 173	1 199	1 199	–	596	970	(374)	-39%	1 663
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		2 209	2 351	2 351	–	1 116	1 388	(273)	-20%	2 380
<b>Sub Total - Councillors</b>		<b>10 052</b>	<b>11 097</b>	<b>11 097</b>	<b>–</b>	<b>5 189</b>	<b>6 991</b>	<b>(1 802)</b>	<b>-26%</b>	<b>11 985</b>
<b>% increase</b>	4		<b>10.4%</b>	<b>10.4%</b>						<b>19.2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 590	4 404	4 404	273	1 892	(441)	2 333	-529%	(756)
Pension and UIF Contributions		237	9	9	11	114	231	(117)	-51%	396
Medical Aid Contributions		–	–	–	–	–	2 947	(2 947)	-100%	5 053
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		66	649	649	–	–	722	(722)	-100%	1 238
Motor Vehicle Allowance		35	648	648	18	127	943	(816)	-86%	1 617
Cellphone Allowance		–	–	–	–	–	405	(405)	-100%	694
Housing Allowances		13	–	–	–	–	146	(146)	-100%	250
Other benefits and allowances		155	150	150	19	115	245	(130)	-53%	420
Payments in lieu of leave		170	108	108	–	54	652	(598)	-92%	1 117
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 266</b>	<b>5 968</b>	<b>5 968</b>	<b>321</b>	<b>2 302</b>	<b>5 850</b>	<b>(3 548)</b>	<b>-61%</b>	<b>10 029</b>
<b>% increase</b>	4		<b>82.7%</b>	<b>82.7%</b>						<b>207.1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		40 902	49 282	49 282	3 881	24 423	1 940	22 483	1159%	3 327
Pension and UIF Contributions		7 504	9 433	9 433	708	4 478	2 484	1 994	80%	4 258
Medical Aid Contributions		2 881	3 446	3 446	295	1 748	923	825	89%	1 583
Overtime		–	259	259	–	–	–	–	–	–
Performance Bonus		3 363	4 767	4 767	4	3 527	2 388	1 139	48%	4 094
Motor Vehicle Allowance		646	1 085	1 085	84	521	370	151	41%	634
Cellphone Allowance		28	47	47	2	14	1 675	(1 661)	-99%	2 871

## KZN434 Ubuhlebezwe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

[illegible]

**KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January**

[illegible]

**KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January**

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	4 491	4 931		16	16	4 931	4 915	99.7%	0%
August	4 491	4 931		1 587	1 603	9 861	8 258	83.7%	3%
September	4 491	4 931		2 242	3 845	14 792	10 947	74.0%	6%
October	4 491	4 931		7 236	11 081	19 723	8 642	43.8%	19%
November	4 491	4 931		7 236	18 317	24 654	6 336	25.7%	31%
December	4 491	4 931		4 809	23 127	29 584	6 458	21.8%	39%
January	4 491	4 931		654	23 781	34 515	10 734	31.1%	40%
February	4 491	4 931		1 574	25 355	39 446	14 091	35.7%	43%
March	4 491	4 931		–		44 377	–		
April	4 491	4 931		–		49 307	–		
May	4 491	4 931		–		54 238	–		
June	4 491	4 931		–		59 169	–		
<b>Total Capital expenditure</b>	<b>53 890</b>	<b>59 169</b>	<b>–</b>	<b>25 355</b>					



[illegible]



## KZN434 Ubuhlebezwe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

[illegible]

**KZN434 Ubuhlebezwe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January**

[illegible]

**KZN434 Ubuhlebezwe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January**

[illegible]

## KZN434 Ubuhlebezwe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07

[illegible]