

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

**Date** : 06 April 2021

**Levels** : 1<sup>st</sup> Level: Finance Committee – 13 April 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	77%
Refuse	78%
Traffic fines	47%
Drivers Licences	78%
Licence Commission	72%
Interest on Investment	68%

**Actual Expenditure**

Electrification Expenditure	5%
Internal Funded	52%
Overall Capital Expenditure	56%
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 March 2021

**Monthly Budget Monitoring Report – March 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 Ubuhlebezwe Municipality's budget reflecting the particulars up until the end of March 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**  
**March 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:

Tel:

Fax:

E-Mail:

Reporting period: M09 March ▼

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 - M09 March

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	1 839	15 787	15 932	(146)	-1%	21 243
Service charges	2 779	3 300	3 300	241	2 231	2 475	(244)	-10%	3 300
Investment revenue	11 107	12 000	8 000	850	5 482	6 000	(518)	-9%	8 000
Transfers and subsidies	115 582	122 063	143 638	29 614	142 485	107 728	34 756	32%	143 638
Other own revenue	5 124	7 122	6 874	331	3 774	5 155	(1 381)	-27%	6 874
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>159 367</b>	<b>168 058</b>	<b>183 054</b>	<b>32 876</b>	<b>169 759</b>	<b>137 291</b>	<b>32 468</b>	<b>24%</b>	<b>183 055</b>
Employee costs	69 765	84 552	84 552	6 043	57 037	63 414	(6 378)	-10%	84 552
Remuneration of Councillors	10 052	11 097	11 097	857	6 956	8 323	(1 367)	-16%	11 097
Depreciation & asset impairment	34 041	23 188	28 000	6 650	28 451	21 000	7 451	35%	28 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	638	1 121	1 155	13	230	867	(636)	-73%	1 155
Transfers and subsidies	8 536	3 845	11 975	819	2 582	8 981	(6 399)	-71%	11 975
Other expenditure	40 996	50 329	46 099	4 328	26 784	34 574	(7 790)	-23%	46 099
<b>Total Expenditure</b>	<b>164 028</b>	<b>174 133</b>	<b>182 879</b>	<b>18 710</b>	<b>122 041</b>	<b>137 159</b>	<b>(15 118)</b>	<b>-11%</b>	<b>182 879</b>
<b>Surplus/(Deficit)</b>	<b>(4 661)</b>	<b>(6 074)</b>	<b>176</b>	<b>14 166</b>	<b>47 718</b>	<b>132</b>	<b>47 586</b>	<b>36149%</b>	<b>176</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 358	26 759	26 431	1 663	16 201	(19 823)	##	-182%	(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>28 696</b>	<b>20 685</b>	<b>26 607</b>	<b>15 829</b>	<b>63 919</b>	<b>(19 692)</b>	<b>83 610</b>	<b>-425%</b>	<b>(26 255)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>28 696</b>	<b>20 685</b>	<b>26 607</b>	<b>15 829</b>	<b>63 919</b>	<b>(19 692)</b>	<b>83 610</b>	<b>-425%</b>	<b>(26 255)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 797</b>	<b>59 169</b>	<b>68 350</b>	<b>3 220</b>	<b>33 038</b>	<b>51 263</b>	<b>(18 225)</b>	<b>-36%</b>	<b>68 350</b>
Capital transfers recognised	25 502	26 759	26 830	1 663	14 687	20 122	(5 435)	-27%	26 830
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	28 295	32 410	41 521	1 556	18 350	31 140	(12 790)	-41%	41 521
<b>Total sources of capital funds</b>	<b>53 797</b>	<b>59 169</b>	<b>68 350</b>	<b>3 220</b>	<b>33 038</b>	<b>51 263</b>	<b>(18 225)</b>	<b>-36%</b>	<b>68 350</b>
<b>Financial position</b>									
Total current assets	190 285	174 869	216 682		52 883				208 682
Total non current assets	312 308	59 169	365 134		4 586				365 134
Total current liabilities	17 799	-	52 960		49 493				157 719
Total non current liabilities	4 644	-	(7 142)		-				(7 142)
Community wealth/Equity	<b>402 704</b>	<b>811 365</b>	<b>(634 765)</b>		<b>-</b>				<b>634 765</b>

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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>32 093</b>	<b>161 540</b>	<b>127 525</b>	<b>34 015</b>	<b>27%</b>	<b>170 034</b>
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		150 492	155 170	170 034	32 093	161 540	127 525	34 015	27%	170 034
Internal audit		—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		<b>11 910</b>	<b>9 235</b>	<b>9 458</b>	<b>522</b>	<b>5 911</b>	<b>7 094</b>	<b>(1 183)</b>	<b>-17%</b>	<b>9 458</b>
Community and social services		3 377	4 272	3 899	232	2 917	2 925	(7)	0%	3 899
Sport and recreation		29	—	—	—	—	—	—	—	—
Public safety		8 504	4 963	5 559	290	2 994	4 169	(1 175)	-28%	5 559
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>27 544</b>	<b>27 112</b>	<b>26 693</b>	<b>1 683</b>	<b>16 277</b>	<b>20 020</b>	<b>(3 743)</b>	<b>-19%</b>	<b>26 693</b>
Planning and development		544	287	216	1	68	162	(94)	-58%	216
Road transport		27 000	26 826	26 478	1 682	16 210	19 858	(3 649)	-18%	26 478
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>2 779</b>	<b>3 300</b>	<b>3 300</b>	<b>241</b>	<b>2 231</b>	<b>2 475</b>	<b>(244)</b>	<b>-10%</b>	<b>3 300</b>
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		2 779	3 300	3 300	241	2 231	2 475	(244)	-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>34 539</b>	<b>185 960</b>	<b>157 114</b>	<b>28 846</b>	<b>18%</b>	<b>209 486</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>100 428</b>	<b>100 483</b>	<b>103 339</b>	<b>13 137</b>	<b>76 422</b>	<b>77 504</b>	<b>(1 082)</b>	<b>-1%</b>	<b>103 339</b>
Executive and council		17 380	26 509	24 900	1 899	14 760	18 675	(3 915)	-21%	24 900
Finance and administration		82 925	73 895	78 419	11 238	61 662	58 814	2 848	5%	78 419
Internal audit		123	80	20	—	0	15	(15)	-99%	20
<b>Community and public safety</b>		<b>25 165</b>	<b>30 022</b>	<b>30 438</b>	<b>1 839</b>	<b>19 829</b>	<b>22 829</b>	<b>(3 000)</b>	<b>-13%</b>	<b>30 438</b>
Community and social services		8 158	9 034	10 067	605	5 098	7 551	(2 453)	-32%	10 067
Sport and recreation		296	698	174	1	20	131	(111)	-85%	174
Public safety		15 475	18 031	17 937	1 109	13 560	13 453	107	1%	17 937
Housing		1 236	2 260	2 260	125	1 152	1 695	(543)	-32%	2 260
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>24 165</b>	<b>30 291</b>	<b>29 978</b>	<b>1 786</b>	<b>16 341</b>	<b>22 484</b>	<b>(6 143)</b>	<b>-27%</b>	<b>29 978</b>
Planning and development		12 874	14 916	14 863	741	7 674	11 148	(3 474)	-31%	14 864
Road transport		11 291	15 375	15 115	1 045	8 667	11 336	(2 669)	-24%	15 115

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
						YearTD actual	YearTD budget	YTD variance	YTD variance		
R thousands		1							%		
Revenue - Functional											
Municipal governance and administration			150 492	155 170	170 034	32 093	161 540	127 525	34 015	27%	170 034
Executive and council			-	-	-	-	-	-			-
Mayor and Council			-	-	-	-	-	-			-
Municipal Manager, Town Secretary and Chief Executive			-	-	-	-	-	-			-
Finance and administration			150 492	155 170	170 034	32 093	161 540	127 525	34 015	0	170 034
Administrative and Corporate Support			167	500	200	-	70	150	(80)	(0)	200
Asset Management			-	-	-	-	-	-			-
Finance			149 641	154 670	169 834	32 093	161 082	127 375	33 706	0	169 834
Fleet Management			-	-	-	-	-	-			-
Human Resources			-	-	-	-	-	-			-
Information Technology			-	-	-	-	-	-			-
Legal Services			-	-	-	-	-	-			-
Marketing, Customer Relations, Publicity and Media Co-ordination			-	-	-	-	-	-			-
Property Services			685	-	-	-	389	-	389	#DIV/0!	-
Risk Management			-	-	-	-	-	-			-
Security Services			-	-	-	-	-	-			-
Supply Chain Management			-	-	-	-	-	-			-
Valuation Service			-	-	-	-	-	-			-
Internal audit			-	-	-	-	-	-			-
Governance Function			-	-	-	-	-	-			-
Community and public safety			11 910	9 235	9 458	522	5 911	7 094	(1 183)	(0)	9 458
Community and social services			3 377	4 272	3 899	232	2 917	2 925	(7)	(0)	3 899
Aged Care			-	-	-	-	-	-			-
Agricultural			-	-	-	-	-	-			-
Animal Care and Diseases			-	-	-	-	-	-			-
Cemeteries, Funeral Parlours and Crematoriums			-	-	-	-	-	-			-
Child Care Facilities			-	-	-	-	-	-			-
Community Halls and Facilities			198	1 230	860	13	96	645	(549)	(0)	860
Consumer Protection			-	-	-	-	-	-			-
Cultural Matters			-	-	-	-	-	-			-
Disaster Management			281	-	-	-	374	-	374	#DIV/0!	-
Education			-	-	-	-	-	-			-
Indigenous and Customary Law			-	-	-	-	-	-			-
Industrial Promotion			-	-	-	-	-	-			-
Language Policy			-	-	-	-	-	-			-
Libraries and Archives			1 105	1 139	1 136	71	1 054	852	202	0	1 136

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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		149 807	155 170	170 034	32 093	161 151	127 525	33 626	26.4%	170 034
Vote 3 - Internal Audit		1 793	1 903	1 903	149	1 392	1 427	(35)	-2.4%	1 903
Vote 4 - Community and Social Services		1 584	2 369	1 996	83	1 525	1 497	27	1.8%	1 996
Vote 5 - Sport & Recreation		6 029	26	56	—	—	42	(42)	-100.0%	56
Vote 6 - Public Safety		2 504	4 936	5 503	290	2 994	4 127	(1 133)	-27.5%	5 503
Vote 7 - Housing		—	—	—	—	—	—	—		—
Vote 8 - Health		—	—	—	—	—	—	—		—
Vote 9 - Planning & Development		544	287	216	1	68	162	(94)	-58.2%	216
Vote 10 - Road Transport		27 000	26 826	26 478	1 682	16 210	19 858	(3 649)	-18.4%	26 478
Vote 11 - Energy Sources		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - Waste Management		2 779	3 300	3 300	241	2 231	2 475	(244)	-9.8%	3 300
Vote 14 - Other		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Revenue by Vote	2	192 040	194 817	209 485	34 539	185 571	157 114	28 457	18.1%	209 486
Expenditure by Vote	1									
Vote 1 - Executive & Council		17 380	26 509	24 900	1 899	14 760	18 675	(3 915)	-21.0%	24 900
Vote 2 - Finance and Admin		82 821	73 707	78 071	11 238	61 368	58 553	2 815	4.8%	78 071
Vote 3 - Internal Audit		4 789	4 736	4 459	196	2 099	3 345	(1 245)	-37.2%	4 459
Vote 4 - Community and Social Services		3 601	4 454	5 664	410	3 018	4 248	(1 230)	-28.9%	5 664
Vote 5 - Sport & Recreation		7 954	9 493	9 062	439	7 410	6 796	613	9.0%	9 062
Vote 6 - Public Safety		7 708	9 159	9 013	669	6 150	6 760	(610)	-9.0%	9 013
Vote 7 - Housing		1 236	2 260	2 260	125	1 152	1 695	(543)	-32.1%	2 260
Vote 8 - Health		—	—	—	—	—	—	—		—
Vote 9 - Planning & Development		12 874	14 916	14 863	741	7 674	11 148	(3 474)	-31.2%	14 864
Vote 10 - Road Transport		11 291	15 375	15 115	1 045	8 667	11 336	(2 669)	-23.5%	15 115
Vote 11 - Energy Sources		2 968	—	6 412	819	1 223	4 809	(3 585)	-74.6%	6 412
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - Waste Management		11 209	12 967	12 692	1 129	8 226	9 519	(1 293)	-13.6%	12 692
Vote 14 - Other		92	370	20	—	—	15	(15)	-100.0%	20
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	163 924	173 945	182 531	18 710	121 747	136 898	(15 152)	-11.1%	182 531
Surplus/ (Deficit) for the year	2	28 116	20 873	26 955	15 829	63 824	20 216	43 608	215.7%	26 955

References

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

[illegible]

## KZN434 Ubuhlebezwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

[illegible]

**KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March**

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	-	-	1 013	(1 013)	-100%	1 350
Vote 2 - Finance and Admin		2 066	4 854	6 353	-	2 532	4 765	(2 233)	-47%	6 353
Vote 3 - Internal Audit		-	-	-	-	2	-	2	#DIV/0!	-
Vote 4 - Community and Social Services		1 485	5 606	8 646	876	3 483	6 484	(3 001)	-46%	8 646
Vote 5 - Sport & Recreation		16 851	3 622	4 075	-	3 208	3 056	151	5%	4 075
Vote 6 - Public Safety		117	1 820	2 521	-	1 321	1 891	(569)	-30%	2 521
Vote 7 - Housing		11 214	10 540	7 540	-	4 142	5 655	(1 513)	-27%	7 540
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		7 086	1 960	2 998	344	1 014	2 249	(1 234)	-55%	2 998
Vote 10 - Road Transport		13 518	22 795	27 368	1 988	16 166	20 526	(4 360)	-21%	27 368
Vote 11 - Energy Sources		-	5 005	3 892	-	565	2 919	(2 354)	-81%	3 892
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - Waste Management		302	2 117	3 607	13	604	2 705	(2 101)	-78%	3 607
Vote 14 - Other		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	53 797	59 169	68 350	3 220	33 038	51 263	(18 225)	-36%	68 350
<b>Total Capital Expenditure</b>		53 797	59 169	68 350	3 220	33 038	51 263	(18 225)	-36%	68 350

**KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 March**

[illegible]

KZN434 Ubuhlebezwe - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	1 351	–
Call investment deposits		148 836	199 174	156 840	50 770	156 840
Consumer debtors		37 173	(13 642)	34 608	8 959	34 608
Other debtors		4 140	(9 716)	17 234	(8 198)	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>52 883</b>	<b>208 682</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		23 033	–	23 473	(159)	23 473
Investments in Associate		–	–	–	–	–
Property, plant and equipment		287 954	56 025	332 328	5 114	332 328
Biological		–	–	–	–	–
Intangible		1 321	3 143	4 524	(369)	4 524
Other non-current assets		–	–	4 809	–	4 809
<b>Total non current assets</b>		<b>312 308</b>	<b>59 169</b>	<b>365 134</b>	<b>4 586</b>	<b>365 134</b>
<b>TOTAL ASSETS</b>		<b>502 593</b>	<b>234 038</b>	<b>581 816</b>	<b>57 469</b>	<b>573 816</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		(265)	–	–	7	–
Trade and other payables		18 065	–	52 960	49 486	157 719
Provisions		–	–	–	–	–
<b>Total current liabilities</b>		<b>17 799</b>	<b>–</b>	<b>52 960</b>	<b>49 493</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>49 493</b>	<b>150 577</b>

KZN434 Ubuhlebezwe - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	–	–	6 617	(6 617)	-100%	8 822
Service charges		–	1 337	1 234	–	–	926	(926)	-100%	1 234
Other revenue		63 654	196 891	154 144	–	–	115 608	(115 608)	-100%	154 144
Transfers and Subsidies - Operational		6 738	224 603	238 842	366	71 747	179 131	(107 385)	-60%	238 842
Transfers and Subsidies - Capital		–	26 759	26 431	–	–	19 823	(19 823)	-100%	26 431
Interest		–	12 000	16 000	–	–	6 000	(6 000)	-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	366	71 747	328 105	256 358	78%	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)	68 350	3 220	33 038	51 263	18 225	36%	68 350
NET CASH FROM/(USED) INVESTING ACTIVITIES		53 797	(59 169)	68 350	3 220	33 038	51 263	18 225	36%	68 350
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	513 823	3 586	104 784	379 367			505 823
Cash/cash equivalents at beginning:		–	–	–		–	–			–
Cash/cash equivalents at month/year end:		124 188	414 726	513 823		104 784	379 367			505 823

KZN434 Ubuhlebezwe - Supporting Table SC1 Material variance explanations - M09 March

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



**KZN434 Ubuhlebezwe - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b><u>Borrowing Management</u></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><u>Safety of Capital</u></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><u>Liquidity</u></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><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%	-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><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%	50.3%	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		21.4%	13.8%	15.3%	6.1%
<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	502 593	234 038	581 816	57 469	573 816
Employee related costs	69 765	84 552	84 552	57 037	84 552
Repairs & Maintenance					

**KZN434 Ubuhlebezwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March**

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										
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	2 767	6 050	(25)	2 865	2 875	2 758	14 644	36 767	68 700
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	553	955	(9)	414	398	307	2 052	4 715	9 384
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	42	(15)	(2)	26	16	176	845	1 145
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	5	9	(1)	4	7	4	62	21 233	21 323
Total By Income Source	2000	3 381	7 056	(51)	3 281	3 306	3 084	16 935	63 560	100 552
2019/20 - totals only										–
Debtors Age Analysis By Customer Group										
Organs of State	2200	1 103	1 792	14	931	1 023	850	5 029	16 645	27 387
Commercial	2300	478	1 228	(3)	460	442	413	1 999	11 815	16 833
Households	2400	1 299	2 889	(8)	1 336	1 318	1 295	7 197	24 773	40 099
Other	2500	500	1 146	(54)	555	523	526	2 710	10 327	16 233
Total By Customer Group	2600	3 381	7 056	(51)	3 281	3 306	3 084	16 935	63 560	100 552

**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 - M09 March**

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	208	(393)	(94)	487	781	593	(439)	2 927	4 072
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	(384)	(756)	2 809	18	705	1 698	(806)	2 372	5 655
Total By Customer Type	1000	(175)	(1 149)	2 715	505	1 486	2 291	(1 245)	5 299	9 727

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 - M09 March

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 SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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:		-	-	-	-	



**KZN434 Ubuhlebezwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March**

Summary of Employee and Councillor remuneration		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual    YearTD budget    YTD variance    YTD variance %    Full Year Forecast				
R thousands		1	A	B	C						
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			5 958	7 052	7 052	571	4 561	5 289	(728)	-14%	7 052
Pension and UIF Contributions			713	496	496	–	122	372	(250)	-67%	496
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			–	–	–	–	–	–	–	–	–
Cellphone Allowance			1 173	1 199	1 199	96	784	899	(115)	-13%	1 199
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			2 209	2 351	2 351	190	1 489	1 763	(274)	-16%	2 351
<b>Sub Total - Councillors</b>			<b>10 052</b>	<b>11 097</b>	<b>11 097</b>	<b>857</b>	<b>6 956</b>	<b>8 323</b>	<b>(1 367)</b>	<b>-16%</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	341	2 576	3 303	(727)	-22%	4 404
Pension and UIF Contributions			237	9	9	11	136	7	129	1922%	9
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			66	649	649	–	–	487	(487)	-100%	649
Motor Vehicle Allowance			35	648	648	18	172	486	(314)	-65%	648
Cellphone Allowance			–	–	–	–	–	–	–	–	–
Housing Allowances			13	–	–	–	–	–	–	–	–
Other benefits and allowances			155	150	150	22	157	112	45	40%	150
Payments in lieu of leave			170	108	108	–	54	81	(28)	-34%	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>392</b>	<b>3 094</b>	<b>4 476</b>	<b>(1 382)</b>	<b>-31%</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	4 309	36 101	40 225	(4 124)	-10%	53 633
Pension and UIF Contributions			7 504	9 433	9 433	703	5 883	7 075	(1 192)	-17%	9 433
Medical Aid Contributions			2 881	3 446	3 446	296	2 337	2 585	(248)	-10%	3 446
Overtime			–	259	259	–	–	194	(194)	-100%	259
Performance Bonus			3 363	4 767	4 767	–	3 530	3 575	(45)	-1%	4 767
Motor Vehicle Allowance			646	1 085	1 085	84	689	814	(124)	-15%	1 085
Cellphone Allowance			28	47	47	2	18	36	(18)	-50%	47
Housing Allowances			86	93	93	9	64	69	(6)	-8%	93

**KZN434 Ubuhlebezwe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March**

[illegible]

[illegible]

**KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March**

[illegible]

KZN434 Ubuhlebezwe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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		1 213	35 579	49 307	13 728	27.8%	0
May	4 483	4 931		–		54 238	–		
June	4 483	4 931		–		59 169	–		
<b>Total Capital expenditure</b>	<b>53 797</b>	<b>59 169</b>	<b>–</b>	<b>35 579</b>					



**KZN434 Ubuhlebezwe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March**

[illegible]

[illegible]

## KZN434 Ubuhlebezwe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

[illegible]

[illegible]

[illegible]