

FINANCE COMMITTEE

REPORT TO FINANCE COMMITTEE ON SEC 71 REPORTS AS PER MFMA – JULY 2020

Date : 07 August 2020

Levels : 1st Level: Finance Committee – 13 August 2020

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	8%
Refuse	10%
Traffic fines	0%
Drivers Licences	2%
Licence Commission	11%
Interest on Investment	4%

Actual Expenditure

Electrification Expenditure	0%
Internal Funded	0%
Overall Capital Expenditure	0%
Operating Expenditure	4%

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 July 2020

Monthly Budget Monitoring Report – July 2020

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 July 2020.

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
July 2020

Municipal In-year reports & supporting tables

mSCOA Version 6.4

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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@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2020/21

Does this municipality have Entities?

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](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org.
Vote 1 - Finance and Administration	Vote 1 Finance and Administration	
Vote 2 - Executive and Council	1.1 Asset Management	1.1 - Asset Management
Vote 3 - Community	1.2 Information Technology	1.2 - Information Technology
Vote 4 - Housing	1.3 Finance	1.3 - Finance
Vote 5 - Public safety	1.4 Fleet Management	1.4 - Fleet Management
Vote 6 - Road Transport	1.5 Administrative and Corporate Support	1.5 - Administrative and Corporate Support
Vote 7 - Waste Water Management	1.6 Property Services	1.6 - Property Services
Vote 8 - Energy Sources	1.7 Legal Services	1.7 - Legal Services
Vote 9 - Planning and Development	1.8 Human Resources	1.8 - Human Resources
Vote 10 - Sports and recreation	1.9 [Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - [NAME OF VOTE 1]	1.10 [Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - [NAME OF VOTE 1]	Vote 2 Executive and Council	
Vote 13 - [NAME OF VOTE 1]	2.1 Mayor and Council	2.1 - Mayor and Council
Vote 14 - [NAME OF VOTE 1]	2.2 Municipal Manager, Town Secretary and Chief Executive	2.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 15 - [NAME OF VOTE 1]	2.3 Governance Function	2.3 - Governance Function
	2.4 [Name of sub-vote]	2.4 - [Name of sub-vote]
	2.5 [Name of sub-vote]	2.5 - [Name of sub-vote]
	2.6 [Name of sub-vote]	2.6 - [Name of sub-vote]
	2.7 [Name of sub-vote]	2.7 - [Name of sub-vote]
	2.8 [Name of sub-vote]	2.8 - [Name of sub-vote]
	2.9 [Name of sub-vote]	2.9 - [Name of sub-vote]
	2.10 [Name of sub-vote]	2.10 - [Name of sub-vote]
	Vote 3 Community	
	3.1 Cultural Matters	3.1 - Cultural Matters
	3.2 Population Development	3.2 - Population Development
	3.3 Recreational Facilities	3.3 - Recreational Facilities
	3.4 Education	3.4 - Education
	3.5 Libraries and Archives	3.5 - Libraries and Archives
	3.6 Community Halls and Facilities	3.6 - Community Halls and Facilities
	3.7 Development Facilitation	3.7 - Development Facilitation
	3.8 Community Parks (including Nurseries)	3.8 - Community Parks (including Nurseries)
	3.9 Tourism	3.9 - Tourism
	3.10 Aged Care	3.10 - Aged Care
	Vote 4 Housing	
	4.1 Housing	4.1 - Housing
	4.2 [Name of sub-vote]	4.2 - [Name of sub-vote]
	4.3 [Name of sub-vote]	4.3 - [Name of sub-vote]
	4.4 [Name of sub-vote]	4.4 - [Name of sub-vote]
	4.5 [Name of sub-vote]	4.5 - [Name of sub-vote]

KZN434 Ubuhlebezwe - Contact Information

A. GENERAL INFORMATION	
Municipality	KZN434 Ubuhlebezwe
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	
C. POLITICAL LEADERSHIP	
Speaker:	Secretary/PA to the Speaker:
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

KZN434 Ubuhebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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									
Revenue - Functional										
Governance and administration		138 789	(78 946)	-	53 154	53 154	(12 931)	66 085	-511%	(155 170)
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		138 789	(78 946)	-	53 154	53 154	(12 931)	66 085	-511%	(155 170)
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27 604	7 762	-	7 815	7 815	(770)	8 585	-1115%	(9 235)
Community and social services		2 788	4 272	-	262	262	(366)	618	-174%	(4 272)
Sport and recreation		21	-	-	-	-	-	-	-	-
Public safety		6 614	3 490	-	524	524	(414)	938	-227%	(4 963)
Housing		18 181	-	-	7 029	7 029	-	7 029	#DIV/0!	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		44 496	27 112	-	1	1	(2 259)	2 261	-100%	(27 412)
Planning and development		1 975	287	-	0	0	(24)	24	-100%	(287)
Road transport		42 521	26 826	-	1	1	(2 235)	2 237	-100%	(26 826)
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 179	3 300	-	(20)	(20)	(275)	255	-93%	(3 300)
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 179	3 300	-	(20)	(20)	(275)	255	-93%	(3 300)
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	213 068	(40 771)	-	60 951	60 951	(16 235)	77 185	-475%	(194 817)
Expenditure - Functional										
Governance and administration		87 108	100 353	-	2 752	2 752	8 363	(5 611)	-67%	100 433
Executive and council		21 910	26 509	-	1 309	1 309	2 209	(900)	-41%	26 509
Finance and administration		67 249	73 845	-	1 443	1 443	6 154	(4 711)	-77%	73 845
Internal audit		(2 050)	-	-	-	-	-	-	-	80
Community and public safety		41 012	30 022	-	976	976	2 502	(1 525)	-61%	30 022
Community and social services		18 003	9 034	-	194	194	753	(568)	-74%	9 034
Sport and recreation		462	698	-	-	-	58	(58)	-100%	698
Public safety		3 838	18 031	-	663	663	1 503	(840)	-56%	18 031
Housing		18 710	2 260	-	119	119	188	(69)	-31%	2 260
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		19 984	30 291	-	384	384	2 524	(2 140)	-85%	30 291
Planning and development		8 223	14 916	-	241	241	1 243	(1 002)	-81%	14 916

KZN434 Ubulhebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	Budget Year 2020/21								
		2019/20	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 - Finance and Administration		138 789	(78 946)	-	53 154	53 154	(12 931)	66 085	-51.1%	(155 170)
Vote 2 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 3 - Community		2 788	4 272	-	262	262	(356)	618	-173.6%	(4 272)
Vote 4 - Housing		18 181	-	-	7 029	7 029	-	7 029	#DIV/0!	-
Vote 5 - Public safety		6 614	3 490	-	524	524	(414)	938	-226.7%	(4 963)
Vote 6 - Road Transport		42 521	26 826	-	1	1	(2 235)	2 237	-100.0%	(26 826)
Vote 7 - Waste Water Management		2 179	3 300	-	(20)	(20)	(275)	255	-92.8%	(3 300)
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		1 975	287	-	0	0	(24)	24	-100.5%	(287)
Vote 10 - Sports and recreation		21	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	213 068	(40 771)	-	60 951	60 951	(16 235)	77 185	-475.4%	(194 817)
Expenditure by Vote	1									
Vote 1 - Finance and Administration		67 249	73 845	-	1 443	1 443	6 154	(4 711)	-76.6%	73 845
Vote 2 - Executive and Council		19 860	26 589	-	1 309	1 309	2 216	(907)	-40.9%	26 589
Vote 3 - Community		18 224	9 555	-	194	194	796	(602)	-75.6%	9 555
Vote 4 - Housing		18 710	2 260	-	119	119	188	(69)	-36.8%	2 260
Vote 5 - Public safety		3 838	18 031	-	663	663	1 503	(840)	-55.9%	18 031
Vote 6 - Road Transport		11 761	15 375	-	144	144	1 281	(1 138)	-88.8%	15 375
Vote 7 - Waste Water Management		10 680	12 967	-	-	-	1 081	(1 081)	-100.0%	12 967
Vote 8 - Energy Sources		12 338	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7 953	14 532	-	241	241	1 211	(970)	-80.1%	14 532
Vote 10 - Sports and recreation		428	621	-	-	-	52	(52)	-100.0%	621
Vote 11 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	171 039	173 775	-	4 112	4 112	14 481	(10 369)	-71.6%	173 775
Surplus/ (Deficit) for the year	2	42 029	(214 546)	-	56 838	56 838	(30 716)	87 554	-285.0%	(368 592)

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

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 %
Revenue by Vote	1									
Vote 1 - Finance and Administration		138 789	(78 946)	-	53 154	53 154	(12 931)	66 085	-511%	(155 170)
1.1 - Asset Management		-	-	-	-	-	-	-	-	-
1.2 - Information Technology		-	-	-	-	-	-	-	-	-
1.3 - Finance		137 518	(79 446)	-	53 154	53 154	(12 889)	66 043	-512%	(154 670)
1.4 - Fleet Management		-	-	-	-	-	-	-	-	-
1.5 - Administrative and Corporate Support		363	500	-	-	-	(42)	42	-100%	(500)
1.6 - Property Services		908	-	-	-	-	-	-	-	-
1.7 - Legal Services		-	-	-	-	-	-	-	-	-
1.8 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 2 - Executive and Council		-	-	-	-	-	-	-	-	-
2.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
2.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
2.3 - Governance Function		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Community		2 788	4 272	-	262	262	(356)	618	-174%	(4 272)
3.1 - Cultural Matters		-	-	-	-	-	-	-	-	-
3.2 - Population Development		1 590	1 903	-	139	139	(159)	297	-187%	(1 903)
3.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
3.4 - Education		-	-	-	-	-	-	-	-	-
3.5 - Libraries and Archives		1 038	1 139	-	112	112	(95)	207	-218%	(1 139)
3.6 - Community Halls and Facilities		159	1 230	-	12	12	(103)	114	-111%	(1 230)
3.7 - Development Facilitation		-	-	-	-	-	-	-	-	-
3.8 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
3.9 - Tourism		-	-	-	-	-	-	-	-	-
3.10 - Aged Care		-	-	-	-	-	-	-	-	-
Vote 4 - Housing		18 181	-	-	7 029	7 029	-	7 029	#DIV/0!	-
4.1 - Housing		18 181	-	-	7 029	7 029	-	7 029	#DIV/0!	-

KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 2 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 3 - Community		-	-	-	-	-	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-
Vote 5 - Public safety		-	-	-	-	-	-	-	-	-
Vote 6 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 10 - Sports and recreation		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Finance and Administration		2 826	5 554	-	-	-	463	(463)	-100%	5 554
Vote 2 - Executive and Council		552	850	-	-	-	71	(71)	-100%	850
Vote 3 - Community		10 767	5 606	-	-	-	467	(467)	-100%	5 606
Vote 4 - Housing		3 807	10 540	-	-	-	878	(878)	-100%	10 540
Vote 5 - Public safety		2 884	1 470	-	-	-	123	(123)	-100%	1 470
Vote 6 - Road Transport		16 562	22 795	-	-	-	1 900	(1 900)	-100%	22 795
Vote 7 - Waste Water Management		-	2 117	-	-	-	176	(176)	-100%	2 117
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		4 590	6 965	-	-	-	580	(580)	-100%	6 965
Vote 10 - Sports and recreation		1 659	3 272	-	-	-	273	(273)	-100%	3 272
Vote 11 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	43 645	59 169	-	-	-	4 931	(4 931)	-100%	59 169
Total Capital Expenditure		43 645	59 169	-	-	-	4 931	(4 931)	-100%	59 169

KZN434 Ubuhebezwe - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	Budget Year 2020/21				Full Year Forecast
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		32	11 053	-	(7)	11 053
Call investment deposits		155 452	187 174	-	66 412	187 174
Consumer debtors		21 848	13 642	-	(759)	13 642
Other debtors		6 251	9 716	-	223	9 716
Current portion of long-term receivables		118	-	-	-	-
Inventory		9 199	-	-	-	-
Total current assets		192 901	221 586	-	65 869	221 586
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		20 297	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		268 979	56 025	-	-	56 025
Biological		-	-	-	-	-
Intangible		1 404	3 143	-	-	3 143
Other non-current assets		-	-	-	-	-
Total non current assets		290 679	59 169	-	-	59 169
TOTAL ASSETS		483 580	280 755	-	65 869	280 755
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		(210)	-	-	1	-
Trade and other payables		35 139	-	-	9 030	-
Provisions		-	-	-	-	-
Total current liabilities		34 929	-	-	9 031	-
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		4 668	-	-	-	-
Total non current liabilities		4 668	-	-	-	-

KZN434 Ubuhebezwe - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands <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>Measurable performance</u>			
7	<u>Municipal Entities</u>			

KZN434 Ubuhebezwe - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	Budget Year 2020/21				
			2019/20 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.3%	0.0%	0.0%	6.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.2%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	552.3%	0.0%	0.0%	729.4%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		445.1%	0.0%	0.0%	735.3%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		15.5%	-34.6%	0.0%	-0.9%	-13.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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		34.8%	-125.2%	0.0%	4.8%	-50.3%
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		13.2%	-34.3%	0.0%	0.0%	-6.6%
IDP regulation financial viability indicators							
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	483 580	280 755		65 869	280 755
Employee related costs	63 259	84 552		2 896	84 552

KZN434 Ubuhebezwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
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	(546)	1 792	1 427	1 414	919	859	7 044	11 882	24 791	22 118	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	(96)	244	205	196	180	193	952	1 301	3 176	2 822	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	(27)	170	(13)	(17)	(16)	(144)	137	353	443	313	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(10)	3	3	3	3	5	22	21 904	21 933	21 937	-	-	
Total By Income Source	2000	(679)	2 209	1 623	1 596	1 086	914	8 154	35 440	50 344	47 190	-	-	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	559	357	350	(36)	(159)	1 802	9 111	11 984	11 068	-	-	
Commercial	2300	(139)	333	245	236	233	223	1 227	7 762	10 120	9 681	-	-	
Households	2400	(295)	872	864	843	823	844	4 595	11 704	20 248	18 807	-	-	
Other	2500	(245)	445	157	167	67	6	530	6 864	7 992	7 634	-	-	
Total By Customer Group	2600	(679)	2 209	1 623	1 596	1 086	914	8 154	35 440	50 344	47 190	-	-	

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 - M01 July

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0600	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 371	(2 929)	64	(0)	(564)	386	807	8 257	8 391	8 391
Auditor General	0800	-	-	-	-	-	-	-	78	78	78
Other	0900	2 272	175	73	142	(78)	23	(2 248)	4 521	4 880	4 880
Total By Customer Type	1000	4 642	(2 754)	137	142	(642)	409	(1 441)	12 856	13 350	13 350

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 - M01 July

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	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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 Ubhulebezwe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
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]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
					-	
					-	
					-	
Other capital transfers (insert description)					-	
Provincial Government:		-	-	-	-	-
					-	

KZN434 Ubuhebezwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 113	7 052	-	524	524	588	(63)	-11%	7 052
Pension and UIF Contributions		673	496	-	63	63	41	21	51%	496
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 199	1 199	-	100	100	100	-	-	1 199
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2 319	2 351	-	157	157	196	(39)	-20%	2 351
Sub Total - Councillors		10 304	11 097	-	843	843	925	(81)	-9%	11 097
% increase	4		7.7%							7.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 005	4 404	-	540	540	367	173	47%	4 404
Pension and UIF Contributions		236	9	-	41	41	1	40	5402%	9
Medical Aid Contributions		(48)	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		382	649	-	-	-	54	(54)	-100%	649
Motor Vehicle Allowance		290	648	-	36	36	54	(18)	-33%	648
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		5	-	-	-	-	-	-	-	-
Other benefits and allowances		106	150	-	25	25	12	12	100%	150
Payments in lieu of leave		128	108	-	-	-	9	(9)	-100%	108
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 104	5 968	-	642	642	497	145	29%	5 968
% increase	4		92.2%							92.2%
Other Municipal Staff										
Basic Salaries and Wages		42 309	49 282	-	1 503	1 503	4 107	(2 604)	-63%	49 282
Pension and UIF Contributions		7 065	9 433	-	90	90	786	(696)	-89%	9 433
Medical Aid Contributions		1 195	3 446	-	23	23	287	(265)	-92%	3 446
Overtime		-	259	-	-	-	22	(22)	-100%	259
Performance Bonus		3 201	4 767	-	-	-	397	(397)	-100%	4 767
Motor Vehicle Allowance		776	1 085	-	122	122	90	32	35%	1 085
Cellphone Allowance		61	47	-	0	0	4	(4)	-90%	47

KZN434 Ubuhlebezwe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

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									
Revenue By Source										
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								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
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								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
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)								-		

KZN434 Ubuhlebezwe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2019/20			Budget Year 2020/21					% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									
Monthly expenditure performance trend									
July	3 637	4 931		—		4 931	—		
August	3 637	4 931		—		9 861	—		
September	3 637	4 931		—		14 792	—		
October	3 637	4 931		—		19 723	—		
November	3 637	4 931		—		24 654	—		
December	3 637	4 931		—		29 584	—		
January	3 637	4 931		—		34 515	—		
February	3 637	4 931		—		39 446	—		
March	3 637	4 931		—		44 377	—		
April	3 637	4 931		—		49 307	—		
May	3 637	4 931		—		54 238	—		
June	3 637	4 931		—		59 169	—		
Total Capital expenditure	43 645	59 169		—					

