

UMGUNGUNDLOVU DISTRICT MUNICIPALITY

IN-YEAR MONITORING REPORT FOR THE PERIOD ENDED 31 JANUARY 2020

1. Operating Budget

Summary financial performance report **SF1** for the period ending 31 JANUARY 2020 shown in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type. The summary report indicates the following:

Table 1

DC22 uMgungundlovu - Table C1 Consolidated Monthly Budget Statement Summary - M07 January									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	254 050	372 228	-	27 076	172 628	217 133	(44 505)	-20%	372 228
Investment revenue	293	500	-	25	(123)	292	(415)	-142%	500
Transfers and subsidies	488 175	556 568	-	-	237 886	324 665	(86 778)	-27%	556 568
Other own revenue	42 346	6 791	-	4 294	32 994	3 961	29 033	733%	6 791
Total Revenue (excluding capital transfers and contributions)	784 864	936 086	-	31 396	443 386	546 050	(102 665)	-19%	936 086
Expenditure									
Employee costs	215 841	283 677	-	21 416	120 249	165 478	(45 229)	-27%	283 677
Remuneration of Councillors	10 691	12 941	-	978	5 815	7 549	(1 734)	-23%	12 941
Depreciation & asset impairment	21 759	42 500	-	3 728	26 098	24 792	1 306	5%	42 500
Finance charges	23 084	27 550	-	11 040	22 177	16 071	6 106	38%	27 550
Materials and bulk purchases	146 362	142 500	-	19 061	104 033	83 125	20 908	25%	142 500
Transfers and subsidies	13	5 084	-	-	26	2 965	(2 939)	-99%	5 084
Other expenditure	249 797	399 052	-	23 983	141 399	232 781	(91 382)	-39%	399 052
Total Expenditure	667 547	913 304	-	80 206	419 797	532 761	(112 964)	-21%	913 304
Surplus/(Deficit)	117 317	22 782	-	(48 811)	23 589	13 290	10 299	77%	22 782

The revenue raised as at 31 January 2020 is R 443.4 million against the original budget of R 936.0 million for the year and R 546 million for the period. This reflects a revenue rate of 47% against the original budget and 81% for the year to date budget.

The operating expenditure as at 31 January 2020 was R 419.8 million vs a year to date budget of R 532.8 million reflecting YTD expenditure of 78% and 45% against the original budget. The operating deficit for the period was R 48.8 million.

The major operating revenue variances against year to date budget are:

- Service charges below target by 20%.
- Transfers and subsidies are 27% below target.
- Investment revenue is 142% below target.
- Other revenue account, the amount is made up of: Tender sales, Rental of facilities and SANBI

The reasons for variances per source group are also cited in Annexure A, Table SC1 of this report.

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2. Capital Expenditure

The Capital expenditure report shown in Annexure A, Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised by municipal vote. The summary report indicates the following:

Table 2

Funding Source	Original Budget 2019 /2020	Expenditure as at 31 January 2020	% spent
MIG	101 944 000.00	75 471 797.72	74.03
WSIG	80 000 000.00	41 203 169.36	51.50
RRAMS	2 631 000.00	1 188 556.65	45.18
	184 575 000.00	117 863 523.73	63.86
LESS NON CAPITALISED PROJECTS			
TOTAL CAPITAL EXPENDITURE	184 575 000.00	117 863 523.73	63.86

Table 3

Project Name	Funding Source	Original Budget 2019/2020	Total current year expenditure as at 31.01.2020	% Percentage
Infrastructure assets				
Manyavu water	MIG	36,408,614	36,283,221	1.00
Manzamyama Water	MIG	24,383,724	22,458,173	0.92
Nkanyezini Water	MIG	6,151,662	2,053,791	0.33
Mpolweni, Thokozani, Claridge	MIG	5,000,000	6,010,588	1.20
Merrivale heights AC Pipeline Replacement	MIG		2,035,634	
Maqongqo Bulk Water	MIG		1,641,534	
Hilton AC Pipeline Replacement	MIG		4,721,355	
Trust feed Phase1	MIG	20,000,000	0	0.00
uMshwathi Slum Water	MIG		267,504	
uMshwathi VIP Backlog Toilets	MIG	2,000,000	0	0.00
Impendle VIP Backlog Toilets	MIG	1,000,000	0	0.00
Mkhambathini VIP Backlog Toilets	MIG	2,000,000	0	0.00
Umgeni VIP Backlog Toilets	MIG	2,000,000	0	0.00
Richmond VIP Backlog Toilets	MIG	2,000,000	0	0.00
Mpofana VIP Backlog Toilets	MIG	1,000,000	0	0.00
Nadi Efaye Phase 2	WSIG	41,878,809	41,203,169	0.98
Mtulwa to Mt Elias- Phase 3A	WSIG	1,696,474	0	0.00
Nadi to Ekhamanzi Phase 3	WSIG	36,424,717	0	0.00
Rural Roads Asset Management	DOT	2,681,000	1,188,557	0.44
		184,625,000	117,863,524	63.84

The total capital budget for the 2019/ 2020 financial year is R 184 625 million including the allocation for the Rural Roads Assets Management Grant of R 2.6 million. The MIG allocation is R 101.9 million and the Water Services Infrastructure Grant is R 80 million. The year to date certified MIG expenditure amounts to R 75.5 million. The total expenditure for the Water Services Infrastructure Grant amount to R 41.2 million or 51.50%.

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The projects on the pipeline are as follows:

1. **The Nkanyezini water supply scheme** has a total project budget of R 85 million, the tender was awarded on 17 October 2016. The project is ongoing. Initially there were delays in the start of the projects due to contractor challenges, the contract termination processes were instituted and the contractor given time to correct anomalies. Further delays were experienced due to social facilitation issues which arose after the death of the ward councillor. Other delays were due to the negotiations with the landowner and house owner which have both been resolved. An amount of R950 000 was paid for the purchase of the house which is on the site on which a reservoir is to be built. The land price of R115k was paid in November 2017. Subsequently, the progress of the contractor continues to deteriorate. The initial contract with the contractor was terminated and was replaced with a revised contract. The service provider was requested to compile and produce a turnaround plan on their performance and remedial strategies which was submitted and approved. The contractor has been given an extension and revised time schedules and revised engineers scope of work. The project has a budget allocation of R 6 151 662 for the 2019 /2020 financial year, as at 31 January the expenditure to date was R 2 053 791.
2. **The Manyavu water supply scheme** has an allocation of R36.4 million for year. The project was awarded on 21 April 2017, the site handover has been completed. The project is progressing well with expenditure of R 36.3 out of the R 36.4 million budget allocation for the 2019 /2020 financial year. The project is nearing completion with snags to be finalised and completed by 31 May 2020.
3. **The Manzamnyama water supply scheme** was advertised and closed on 18 January 2018, Contractor appointed and now on onsite. The project is progressing well and on track with a 2019/2020 year budget allocation of R 24.4 million and R 22.5 million expenditure for the period ending 31 January 2020. The project is expected to be completed by 31 May 2020. The outstanding works is the reservoir filling , commissioning and testing of the bulk line from Nkanyezini .
4. **Mpolweni, Thokoza & Claridge:** the project is at a planning stage. The budget for the 2019 /2020 financial year is R 5 million. The project is experiencing delays with the approval from the Department of Water Affairs due to the changing of in the business plan resulting from population growth initially earmarked to benefit from the scheme.
5. **Trustfeed Phase 1.** The project has a R 20 million budget for the 2019 /2020 financial year. The project is on the inception stage with the Technical Evaluation report received from engineers. The Municipality is expected to make an appointment of a contractor based on
6. **Various VIP Toilets Projects:** The total project has an allocation R 10 million for various sites within the District. The allocation is as follows:
 - 6.1 uMshwathi Municipality - R 2 million.
 - 6.2 Impendle Municipality - R 1 million.
 - 6.3 Mkhambathini Municipality - R 2 million.
 - 6.4 uMgeni Municipality - R 2 million.
 - 6.5 Richmond Municipality - R 2 million.
 - 6.6 Mpofana Municipality - R 1 million.

The project is at a tender stage but anticipated to be re advertised . The lowest quoted price for the respondents of the tender was three (3) times the recommended unit price by Department of Water Affairs. As at 31 January, there was no expenditure to the project.



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Spending on the **WSIG** is **51.50%** of the year allocation. The following projects are funded by the Water Services Infrastructure Grant :

- 6.7 Nadi to Efaye Phase 2. The project has a budget allocation of R 41.9 million for the 2019/2020 financial year and progressing well. Expenditure to date for the period ending 31 January 2020 amounts to R 41.2.
- 6.8 Nadi to Ekhamanzi Phase 3. This portion of the project has a budget allocation of R 36.4 million and progressing well. The service provider is due to submit invoices for the period ending February 2020.

The entire project is anticipated to be completed during the 2020 /2021 financial year.

Total capital expenditure to date is 63.84 % against the original budget.

3. Employee costs and councillor's allowances

- 3.1 Section 66 of the MFMA requires that the accounting officer of a municipality must report to Council in a prescribed format all expenditure incurred by the municipality on staff salaries, wages and benefits in a manner that discloses expenditure per type such as salaries, contributions for pensions etc.
- 3.2 The total salaries budget for councillors amounts to R12,941 million while salaries budget for staff amounts to R283,677 million. This brings the total salaries budget to R296,618 million, which is 32% of the total operational budget. This is within the norm of 25% - 40% in terms of National Treasury circular 71 of 2014.
- 3.3 In terms of Generally Recognised Accounting Practise (GRAP25), the municipality has to make a provision for employee benefits, which represents a future financial obligation to the Municipality on current and post-employment medical benefits for retired and active employees eligible for early retirement, *ex-gratia* pension liability for a retrenched Technical Director, and a provision for long service awards for all staff members meeting the requirements of clause 7 of the Local Government Bargaining Council collective agreement signed in August 2018.
- 3.4 The actual staff salaries costs incurred, including Senior Managers, as at 31 January 2020 amounts to R120 249 million while the actual salaries cost for Councillors is R5,836 million. This amounts to a total of R126 064 million and it represents 41.90% of the total salaries budget for 2019/2020 financial year.
- 3.5 Remuneration of councillors is spent at 44.9 % of the total remuneration budget for Councillors. While the budget for Councillors' salaries is based on a reasonable estimate, it is not always easy to have an exact figure for budget purposes. This is due to changes in the municipal grades of the local Municipalities thereby affecting the salaries of the Councillors representing their local Municipalities in the district. Also, the number of meetings held during the financial year may not be the same as the number of meetings predicted at the time of the budget process.
- 3.6 The salaries and benefits paid to councillors in the month of January 2020 are still based on the December 2018 promulgation which was effective for payment in the month of July 2018. It is expected that the new determination will be published with an effective date of July 2019. Due to this, councillors' salaries will be underspent until such time that the increases are effected. Salaries for senior managers are underspent due to their cost of living adjustment not being effected, while a council resolution is awaited, on this matter. Further, the performance bonuses of Senior Managers are determined after the conclusion of the performance assessments which have not been



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conducted at this point. Also the cost of living adjustment for senior managers who were employed before the implementation of the 2014 Regulation which determines the upper limits for Senior Managers has not be effected for 2019/2020 financial year. These factors, collectively, result in the lower expenditure against employee costs related to Senior Managers.

- 3.7 It must be noted that an application has been submitted to the MEC COGTA for consideration of a re-categorisation of the district to a grade 6 municipality for the purposes of determining the upper limits of salary packages payable to Senior Managers appointed after the introduction of the Regulations on the recruitment and conditions of service for Senior Managers and Managers directly accountable to the Municipal Manager. A response is still awaited from the MEC before the submission is made to the National Minister for COGTA as suggested by the Gazette on upper limits of remuneration packages for Senior Managers issued of 10 October 2017.

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Table 4

DC22 uMgungundlovu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January										
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 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		6 478	12 941	-	978	5 815	7 549	(1 734)	-23%	12 941
Pension and UIF Contributions		625	-	-	-	-	-	-	-	-
Medical Aid Contributions		174	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 420	-	-	-	-	-	-	-	-
Cellphone Allowance		993	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		10 691	12 941	-	978	5 815	7 549	(1 734)	-23%	12 941
% increase	4		21.0%							21.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		-	6 717	-	353	2 478	3 335	(857)	-26%	5 717
Pension and UIF Contributions		-	185	-	19	132	108	24	22%	185
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	972	-	-	-	567	(567)	-100%	972
Motor Vehicle Allowance		-	878	-	44	308	512	(204)	-40%	878
Cellphone Allowance		-	108	-	-	-	63	(63)	-100%	108
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	75	-	7	50	44	6	14%	75
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	1	10	-	10	#DIV/0!	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7 936	-	424	2 978	4 629	(1 652)	-36%	7 936
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		165 182	165 413	-	11 323	73 875	96 491	(22 616)	-23%	131 982
Pension and UIF Contributions		827	29 358	-	2 488	12 755	17 126	(4 371)	-26%	29 358
Medical Aid Contributions		11 309	11 247	-	965	5 592	6 580	(968)	-15%	11 247
Overtime		6 379	8 902	-	712	3 795	5 193	(1 397)	-27%	8 902
Performance Bonus		11 312	10 793	-	-	11 191	6 296	4 895	78%	10 793
Motor Vehicle Allowance		17 625	21 809	-	1 667	3 403	12 722	(9 319)	-73%	21 809
Cellphone Allowance		424	1 702	-	4	196	993	(797)	-80%	1 702
Housing Allowances		1 013	1 037	-	96	240	605	(365)	-60%	1 037
Other benefits and allowances		-	16 182	-	2 894	4 298	9 439	(5 141)	-54%	16 182
Payments in lieu of leave		56	-	-	49	399	-	399	#DIV/0!	-
Long service awards		2 670	299	-	454	775	174	601	345%	299
Post-retirement benefit obligations	2	(956)	9 000	-	341	753	5 250	(4 497)	-86%	9 000
Sub Total - Other Municipal Staff		215 841	275 741	-	20 991	117 271	160 849	(43 578)	-27%	242 310
% increase	4		27.8%							12.3%
Total Parent Municipality		226 532	296 618	-	22 393	126 064	173 027	(46 963)	-27%	263 187



4. Conditional Grants

As at the end of January 2020 a total of R 126.3 million of conditional grants was received since 1 July 2019, whilst an additional R 23 million was available which was received in the previous financial year. R 120.8 million was spent as at end of January 2020. The operating grant utilisation is at 21.40% and the capital grant utilisation was 83.97 % of allocations received. Overall grant utilisation is at 83 %.

Table 5

Description	Opening Balance	Receipts	Roll Over Repayments	Total receipts	Expenditure	Balance	Percentage
Operating Grants							
FMG	0	1,000,000		1,000,000	628,930	371,070	62.89
PTP	308,817	0		308,817	0	308,817	0.00
EPWP	1,955,102	2,358,000		4,313,102	2,358,000	1,955,102	54.67
Camperdown WWW	4,000,095	0		4,000,095	0	4,000,095	0.00
SETA Grants	0	0		0	0	0	0.00
RASET GRANT	0	0		0	0	0	0.00
DGDS GRANT	126,989	0		126,989	0	126,989	0.00
DPSS GRANT	0	550,000		550,000	0	550,000	0.00
GEOPanning	1,300,000	1,500,000		2,800,000	30,176	2,769,824	1.08
IDP SPATIAL DEVELOPMENT FRAMEWORK		1,000,000		1,000,000		1,000,000	
Total Operating Grants	7,691,003	6,408,000		14,099,003	3,017,106	11,081,897	21.40
Capital Grants							
WSIG	3,843,255	50,000,000	3,800,000	50,043,255	41,203,169	8,840,086	82.34
Drought Relief Initiatives	0	0		0	0	0	0.00
MIG	0	68,000,000		68,000,000	75,471,793	0	110.99
Orio	11,550,860	0		11,550,860	0	11,550,860	0.00
RRAMS	0	1,877,000		1,877,000	1,188,557	688,443	63.32
Total Capital Grants	15,394,115	119,877,000		131,471,115	117,863,519	21,079,389	89.65
Total Grants	23,085,118.30	126,285,000.00		145,570,118.30	120,880,624.76	32,161,286.54	83.04

5. Cash and cash equivalents

An amount of R 25 479 was accrued in investment interest income for the month of January 2020. The cash in bank as at 31 January 2020 amounted to **R 138.7 million** and investments amounted to **R3.8 million** bringing a total cash and cash equivalents of **R 142.6 million**. The average interest rate on investment is at 8%. The cash coverage ratio as at 31 January 2020 is 0.12 based on average of R 70 million per month fixed operating expenditure. This indicates that the municipality as at 31 January 2020 has sufficient cash to run its operations for 3.5 days. The norm as set out in the uniform financial ratios and norms circular 71 is 1 to 3 months. See below extract from SC 5.

Table 6

Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Long term	2020 Sept Sev en	25	8.0%	3 845	25	3 871
		25	0	3 845	25	3 871



Table 7

Bank Accounts	Account Number	Market value at the beginning of the month	Change in market value	Market value at the end of the month
		R 0.00	R 0.00	R 0.00
Main Account	50940026773	37,995,014.28	-2,670,674.25	40,665,688.53
Salaries Account	50940092196	70,775,177.60	11,726,258.41	59,048,919.19
Water Services Account	62023616462	34,408,678.22	-119,410.13	34,528,088.35
NSTD Call Account	62215748289	2,028,414.06	-10,239.32	2,038,653.38
Mandela Race Account	62411577193	784,650.82	-2,951.54	787,602.36
UMDM MIG (DBSA) Account	62400041985	0.00	0.00	0.00
Corporate Cheque Account	62597807125	1,636,179.77	-8,242.80	1,644,422.57
Public Sector Cheque Account	62243484417	0.00	0.00	0.00
Total Cash Balances		147,628,114.75	8,914,740.37	138,713,374.38

Table 7 above excludes an investment of R3.8 million held with FNB as a security for the Long Term Borrowings (DBSA Loan).

6. Borrowings

As at 31 December 2019 the loans book was sitting at R 210.2 million. The average interest rate on remaining loans is 11%. The debt to revenue ratio at 22.45% as projected which is below the treasury norm of below 45%. This indicates that the debt books is funded by 0.20% of the internally generated operating income.

Table 8

LOANS REGISTER : DEVELOPMENT BANK OF SOUTH AFRICA (DBSA) January 2020						
Agreement Number	Project Description	Interest Rate %	Opening Balance at 01/01/2020	Add: Interest Accrued	Less :Capital Repayments	Closing Balance at 31/01/2020
12007869	uMgungundlovu Various Water Projects	10.889	208 326 955.75	1 858 954.94	0.00	210 185 910.69
			208 326 955.75	1 858 954.94	0.00	210 185 910.69

7. Creditors Age Analysis

The balance of trade payables as at 31 January 2020 was **R 82.7 million**.

A total R 13.5 million or 16% of invoices remained outside the compliance period of 30 days as at 31 January 2020. None of the bulk services, 3rd party and statutory invoices were outstanding for longer than 30 days as at 31 January 2020.

A report detailing the reasons for the delay in the payment of creditors is attached as Annexure

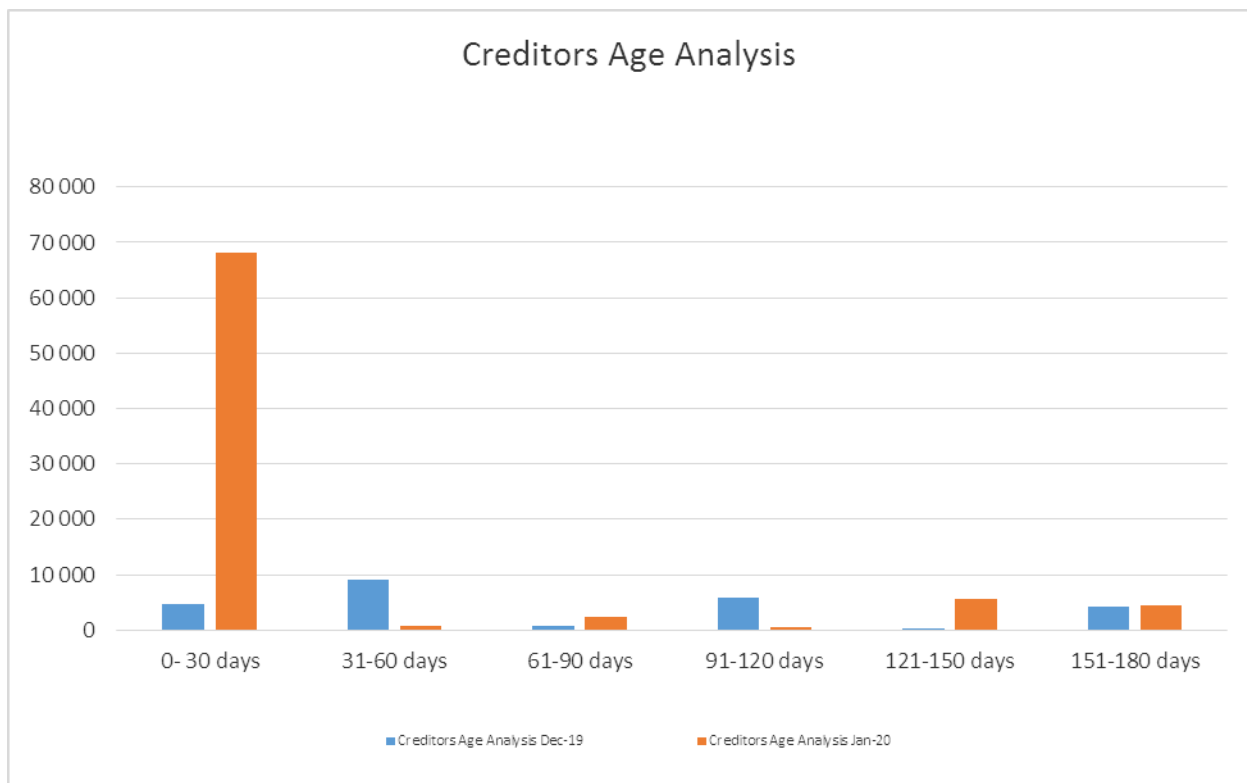
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Table 9

DC22 uMgungundlovu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2019/20									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	21 862	-	-	-	-	-	-	-	-	21 862	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	38 685	589	2 337	436	5 498	291	2 773	(161)	50 447	-	
Auditor General	0800	574	-	-	-	-	-	-	-	574	-	
Other	0900	7 068	64	-	15	69	17	1 566	2	8 802	-	
Total By Customer Type	1000	68 190	652	2 337	451	5 568	308	4 339	(159)	81 686	-	

Graph 1



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8. Billing Revenue and Debtors

8.1 Billing Summary: October 2019 to January 2020

Table 10

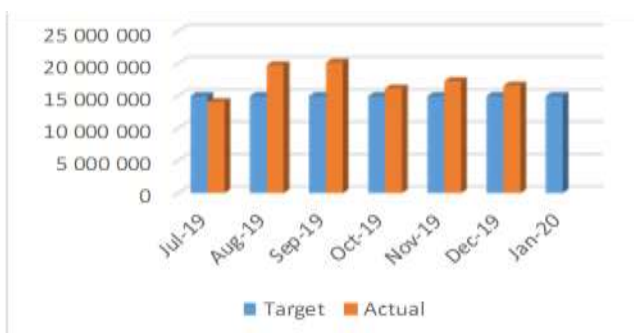
Area	October	November	December	January 2020
uMshwathi	2,664,322.03	1,706,716.76	2,068,843.61	1,918,335.61
uMngeni	9,299,889.93	11,068,144.39	11,603,375.28	12,221,000.94
Mpofana	3,426,944.75	2,484,296.48	3,602,881.76	2,396,460.93
iMpendle	279,241.41	255,012.22	285,396.07	285,344.51
Mkhambathini	1,525,622.25	624,557.92	435,849.92	1,642,034.34
Richmond	1,334,993.16	1,424,326.72	1,241,904.07	1,603,238.34
Water Schemes	2,276,505.73	2,136,135.65	2,261,877.98	2,504,536.25
Bulk Customers	7,693,213.55	7,293,273.40	6,831,177.94	8,241,633.55
Total	R 28,500,729.81	R26,992,463.54	R28,331,306.63	R30,812,584.47

8.2 Credit Control and Debt

Collection target against actual collection for January 2020

Table 11

Month	Target	Actual
Jul-19	15 000 000	14 087 481
Aug-19	15 000 000	19 766 487
Sep-19	15 000 000	20 172 485
Oct-19	15 000 000	16 183 942
Nov-19	15 000 000	17 306 074
Dec-19	15 000 000	16 615 682
Jan-20	15 000 000	



The table below details financial year to date monthly billing and receipts for the 2019/2020 financial year.

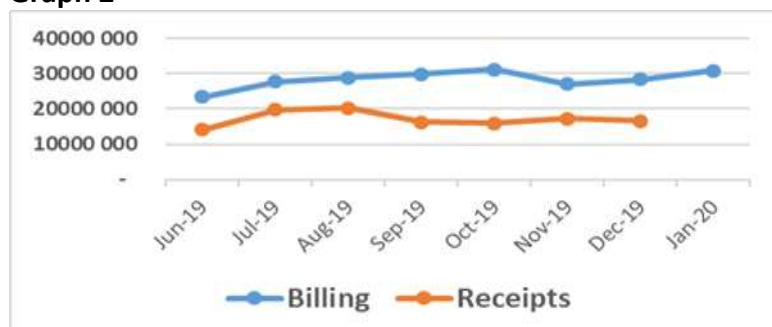
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Table 12

Month	Billing	Receipts	Collection %
June 2019	23,408,854.09	14,087,481.80	60%
July 2019	27,705,888.20	19,766,487.28	71%
August 2019	28,637,962.59	20,172,485.21	70%
September 2019	29,839,421.93	16,183,941.51	54%
October 2019	28,500,729.81	15,875,195.66	56%
November 2019	26,992,463.54	17,306,074.34	64%
December 2019	28,331,306.63	16,615,682.00	59%
January 2020	30,812,584.47		
Total	200,819,357	120,007,346.5	60%

BILLING VS RECEIPTS

Graph 2



The table below details the Classification of Receipts – November 2019 to January 2020

Table 13

Basis of Receipts	November Receipts Billed in October	December Receipts Billed in November	January Receipts Billed in December
Direct Bank Deposits	13,852,154.52	15,548,704.20	15,086,550.40
Easy Pay	1,254,199.72	1,111,490.94	847,988.58
Post Office	354,036.98	260,293.97	198,667.27
Customer Care Centre	340,296.55	323,807.92	418,205.32
Manual Receipts	74,507.89	61,777.31	64,270.43
Total	<u>R15,875,195.66</u>	<u>R17,306,074.34</u>	<u>R16,615,682.00</u>

UMGUNGUNDLOVU DISTRICT MUNICIPALITY



The table below details Customer Category Receipts- November 2019 to January 2020

Table 14

<u>Customer Classification</u>	<u>November Receipts</u>	<u>December Receipts</u>	<u>January Receipts</u>
Government	1,962,228.60	5,339,373.31	2,375,031.88
Business	8,982,073.70	6,444,526.12	9,485,988.01
Households	4,876,514.88	5,485,145.26	4,639,139.47
Indigent Households	36,506.13	15,412.47	103,491.12
Church	15,746.59	20,367.18	10,784.85
Councillors	2,125.76	1,250.00	1,246.67
Total	<u>R15,875,195.66</u>	<u>R17,306,074.34</u>	<u>R16,615,682.00</u>

The table below indicates the comparison of collection rate between 2018/19 financial year and 2019/20 financial year

Table 15

2018/2019 Financial Year				2019/2020 Financial Year			
Month	Billing	Receipts	Collections %	Month	Billing	Receipts	Collections %
Jun-18	19 997 086	13 582 399	68%	Jun-19	23 404 713	14 087 481	60%
Jul-18	28 854 786	12 563 279	44%	Jul-19	27 705 888	19 766 487	71%
Aug-18	25 712 911	14 257 450	55%	Aug-19	28 637 963	20 172 485	70%
Sep-18	23 123 105	21 962 806	95%	Sep-19	29 839 422	16 183 942	65%
Oct-18	24 456 642	16 139 701	69%	Oct-19	31 132 730	15 875 196	51%
Nov-18	24 456 642	14 310 808	59%	Nov-19	26 992 464	17 306 074	64%
Dec-18	23 370 089	13 720 598	59%	Dec-19	28 331 307	16 615 682	59%
Average Collection Rate for 2018/2019			63%	Average Collection Rate for 2019/2020			63%

UMGUNGUNDLOVU DISTRICT MUNICIPALITY



The table below details the percentage of collection per customer classification – December 2019

Table 16

AREA	Oct-19			Nov-19			Dec-19		
	BILLING	RECEIPTS	% COLLECTION	BILLING	RECEIPTS	% COLLECTION	BILLING	RECEIPTS	% COLLECTION
Howick	7 223 762.11	4 355 711.53	60%	5 728 875.49	4 562 230.12	80%	6 865 073.00	4 170 115.54	61%
Tumbleweed	100,237,94	5 650.00	6%	187 564.25	4 400.00	6%	203 848.39	3 450.00	2%
Lidgeton	147,542,82	600.00	0%	145 854.25	1 562.00	0%	139 944.68	1 350.00	1%
Hilton	2 625 404.89	1 687 980.58	64%	2 089 162.80	1 946 239.44	93%	2 436 119.24	2 122 942.61	87%
Mpophomeni	2 221 255.49	88 780.34	4%	2 339 629.41	36 095.21	2%	2 365 221.48	57 208.34	2%
Bulk	7 336 222.06	6 672 178.64	91%	7 293 514.48	6 985 545.77	96%	6 705 772.50	7 077 407.24	106%
Mpofana	3 359 300.06	842 629.65	25%	2 487 869.21	786 316.03	32%	2 319 857.65	980 429.99	42%
Mpofana-Bruntville	216 857.01	63 748.26	29%	861 854.49	8 452.12	1%	1 216 740.38	50 853.18	4%
Richmond	1 517 147.44	406 102.38	27%	1 454 950.48	612 136.75	42%	1 264 488.85	820 146.86	65%
uMshwathi	2 682 079.42	1 072 675.92	40%	1 380 437.40	1 699 587.00	123%	2 084 451.05	817 627.94	39%
uMkhambathini	1 456 233.72	226 104.54	16%	552 812.86	208 584.23	38%	366 755.15	223 928.10	61%
iMpindle	206 701.95	38 625.69	19%	182 472.76	40 518.05	22%	212 778.22	75 110.48	35%
Water Schemes	2 287 765.66	414 408.13	18%	2 287 465.66	414 408.13	18%	2 150 256.04	215 111.00	10%
Total	31 132 729.81	15 875 196	51%	26 992 463.54	17 306 075	64%	28 331 306.63	16 615 681	59%

The table below details a breakdown of December 2019 billing and January 2020 receipts for Water Schemes taken over from Umgeni Water.

Table 17

UMGUNGUNDLOVU DISTRICT MUNICIPALITY

Water Schemes	Sales Raised	Receipts	% Collection	Comment
Hopewell	96 831.81	-	-	Rural Scheme
Manyavu	222 224.10	23 656.47	11	Rural Scheme
Intermediate Cross	113 771.35	3 751.77	3	Farm Scheme
Swayimana	481 870.73	566.70	0	Rural Scheme
Table Mountain	178 546.37	14 716.75	8	Rural Scheme
Whispers	126 518.51	6 180.05	5	Farm Scheme
Camperdown	215 971.23	53 516.17	25	Farm Scheme
Birnoum Wood	80 865.16	9 875.53	12	Farm Scheme
Claridge	99 020.55	5 623.93	6	Farm Scheme
Efaye	162 625.19	-	0	Rural Scheme
Cuphulaka	114 351.11	-	-	Rural Scheme
Mayizekanye	55 274.37	-	0	Rural Scheme
Mpolweni	226 284.22	44 010.90	19	Rural Scheme
Farms uMngeni	70 701.03	-	-	Rural Scheme
Total	2 244 855.73	161 898.27	7%	

The table below details a breakdown of December 2019 billing and January 2020 receipts for Rural Water Schemes.

Table 18

Water Schemes	Sales Raised	Receipts	% Collection	Comment
Gomane	76 934.25	0.00	0%	Rural Scheme
Emakholweni	102 699.88	0.00	0%	Rural Scheme
Inzinga	30 720.64	6,711.26	22%	Rural Scheme
Swapo	92,127.06	0.00	0%	Rural Scheme
Total	R202 481.83	R6 711.26	3%	

The percentage of collection for Water Schemes is low as consumers in these areas refuse to pay for water services rendered. Certain rural schemes have constant interruption of water supply and it is therefore difficult to implement the Credit Control Policy in these areas.

Customers in rural areas such as Gomane and Swampo at iMpendle are appealing to the Municipality to write off their debts as they assist by providing water to other sections within the area when there is an interruption of water supply. The customers advised that they will commence with payment once the interruption of water supply is resolved and the write-off is approved.

UMGUNGUNDOVU DISTRICT MUNICIPALITY



8.3 Debtors Age Analysis

The debtor book value as at 31 January 2020 amounted to **R 797.6 million**. The collection rate in the month of January was 59%. The average collection rate to date is **60%**.

Table 19

DC22 umgungundlovu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	27 479	14 107	12 320	13 440	12 477	11 127	62 435	378 712	532 097	478 191	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 268	1 801	1 355	1 497	2 054	1 927	10 282	72 283	93 468	88 044	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	(7)	-	(4)	(4)	(5)	(4)	(36)	(61)	(54)	-	-
Receivables from Exchange Transactions - Property Rental Debts	1700	-	-	-	-	-	-	16	724	740	740	-	-
Interest on Arrear Debtor Accounts	1810	4 713	4 622	4 615	4 488	4 390	4 179	26 393	104 046	157 447	143 496	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(121)	(49)	(28)	93	848	5 012	614	7 489	13 857	14 056	-	-
Total By Income Source	2000	34 339	20 474	18 261	19 814	19 784	22 240	99 736	563 219	797 548	724 473	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 937	1 998	1 683	1 797	1 689	1 226	4 662	13 753	31 745	23 127	-	-
Commercial	2300	5 177	27	666	518	816	459	2 455	6 648	16 794	10 894	-	-
Households	2400	22 057	16 715	14 327	15 434	14 960	14 104	83 368	479 041	660 066	606 967	-	-
Other	2500	2 168	1 735	1 555	1 706	2 239	6 452	9 251	63 777	88 942	83 485	-	-
Total By Customer Group	2600	34 339	20 474	18 261	19 814	19 784	22 240	99 736	563 219	797 548	724 473	-	-



UMGUNGUNDOVU DISTRICT MUNICIPALITY
Table 20 Top Ten Consumer Debtors

These debtors are as a result of non-payment for water services rendered.

Debtor	December	Movement	January	Credit Control Progress to date
5922314465 Tai Yuen Textile Co (SA) (Pty) Ltd	9,001,555.44	19,323.35	9,020,878.79	The amount raised is for treatment waste disposal.
5922193440 Coastal Kzn Tvet College	3,337,846.82	23,760.19	3,361,607.01	The amount is in respect Appelsbosch Tvet College for water consumption. Account disconnected
5922800012 Department of Works-Cedara College	2,544,120.46	0.25	2,544,120.71	The amount outstanding is for current consumption which will be paid at the end of January 2020.
5922651132 P & Spars	882,377.07	44.19	882,421.26	The meter has been disconnected. An investigation was conducted during the month to confirm that the meter is still disconnected and there is a dispute on the account. The movement is in respect of interest charges.
5922227000 Umngeni Municipality Allermans Court	2,621,993.47	225,714.17	2,847,707.64	A letter was sent to Umngeni Municipality requesting payment for the outstanding amount.
5922800104 Illovo Sugar SA	1,624,605.58	-914,618.76	709,986.82	The amount outstanding is for previous month consumption and current consumption which will be paid at the end of February 2020. The movement is a payment received .



UMGUNGUNDLOVU DISTRICT MUNICIPALITY

5922800186 RCL Food Consumer (Pty) Ltd	902,276.58	6,857.72	909,134.30	The amount outstanding is for current consumption which will be paid at the end of December 2019.
5922161171 Appelsbosch Hospital	1,289,652.10	10,606.60	1,300,258.70	The amount outstanding is for current consumption which will be paid at the end of January 2020
5922111820 Department of Public Works	739,083.27	10,717.02	749,800.29	A meeting was held with Public Works for payment of the outstanding balance. Payment will be received at the end of January 2020.
5922221705 Entokozweni Training Centre	740,083.99	-369,330.58	370,753.41	A letter was sent to Umngeni Municipality requesting payment for the outstanding amount.
Total	R23,683,594.78	R -986,925.85	R22,696,668.93	



UMGUNGUNDLOVU DISTRICT MUNICIPALITY
Table 21 Summary Of Consumer Debtors

	December	Movement	January
Consumer Debtors	R23,683,594.78	R -986,925.85	R22,696,668.93
Debtors Book	780,084,943.44		797,516,598.37
Percentage of Debtors Book	3%		3%



UMGUNGUNDLOVU DISTRICT MUNICIPALITY
Sundry Debtors :These debtors are not water related.

Table 22

Debtor	December	Movement	January	Background	Credit Control Progress to date
40000181 The South African National Biodiversity Institute	3,243,984.00	0.00	3,243,984.00	This matter is in respect of the Community Services department project agreement with SANBI.	The invoice was raised in respect of the South African National Biodiversity Institute (SANBI) Project in relation costs incurred for salaries and expenses for staff which will be reimbursed on presentation of the invoice to SANBI. The invoices have been sent to SANBI for payment.
4000001705 ABSA	2,300,000.00	0.00	2,300,000.00	Invoice raised in respect of donation Mandela Day Marathon.	Invoice was sent to ABSA for payment.
4000160 uMzinyathi Municipality	1,387,576.97	0.00	1,387,576.97	This matter is in respect of a DBSA loan repayment. A letter has been sent to uMzinyathi on the 31 July 2014 requesting payment. Email sent to uMzinyathi CFO on the 4 th December 2014 Further documentation and reconciliation in terms of payments made is being consolidated in order to recover the outstanding debt.	Further documentation and reconciliation in terms of payments made is being consolidated in order to recover the outstanding debt.



UMGUNGUNDLOVU DISTRICT MUNICIPALITY

40001704 Services Seta	1,345,223.90	0.00	1,345,223.90	The invoice is in respect of the grant from Skill Development for internship programme.	The credit note will be processed once the Budget office realised grant.
40001762 NL Agency/ORIO	1,332,670.95	0.00	1,332,670.95	Outstanding amount in respect of Orio Grant	Payment in the order of R8 million was received. More payment will be received.
40000000190 Hulamin	460,000.00	0.0	460,000.00	Invoice raised in respect of donation Mandela Day Marathon.	Invoice was sent to Hulamin for payment.
4000164 Msunduzi Municipality	738,000.00	0.00	738,000.00	Invoice raised in respect of donation Mandela Day Marathon.	Invoice was sent to Msunduzi Municipality for payment.
4000165 uMngeni Municipality	300,000.00	0.00	300,000.00	Invoices raised in respect of Donation Mandela Day Marathon	Invoice was sent to uMngeni Municipality for payment.
4000170 Umgeni Water	838,530.00	0.00	838,530.00	Invoices raised in respect of Donation Mandela Day Marathon	Invoice was sent to Umgeni Water for payment.
4000000180 Finish Time Event Management	752,615.06	0.00	752,615.06	Invoices raised in respect of Donation Mandela Day Marathon	Invoice was sent to Finish Time Event Management for payment.
Total	12,698,600,88	0,00	12,698,600,88		



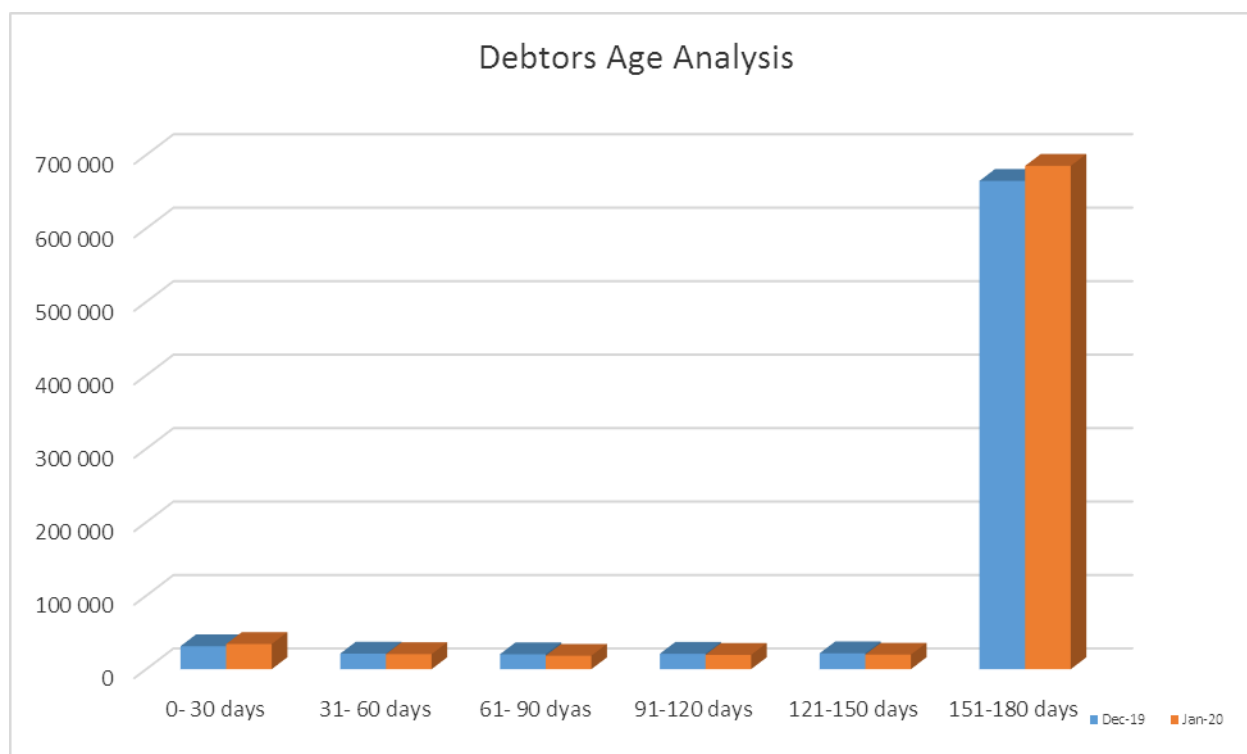
UMGUNGUNDLOVU DISTRICT MUNICIPALITY

Table 23 Summary Of Sundry Debtors

	December	Movement	January
Sundry Debtors	12,698,600,88	0.00	12,698,600,88
Debtors Book	780,084,943.44		797,516,598.37
Percentage of Debtors Book	2%		2%

UMGUNGUNDLOVU DISTRICT MUNICIPALITY

Graph 3



The table below details the age analysis for customers grouped as Councillors as at 31th January 2020

Table 24

Account / Name	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
5922711459 RAGAVALOO	2 671.28	1 329.35	1 079.61	1 131.49	991.66	1 188.49	1 100.20	9 492.08
5922261941 DLADLA						215.50	363.71	579.21
5922193491 DLAMINI			313.26	69.91	369.51	714.17	720.08	2 186.93
5922741442 HOLMES							-549.58	-549.58
5922111637 KWAZULU-NATAL DEPART MUNGROO	29 979.69	1 188.28	1 745.66	1 758.26	1 985.60	2 184.61	2 200.59	41 042.69
5922275001 LAKE						74.27	193.16	267.43
5922212236 NKUNA	29 791.64	525.71	521.62	517.53	513.44	251.46	516.37	32 637.77
5922212475 NOMUSA MABHIDA	5 673.31	302.50	300.42	298.35	296.65	298.74	300.82	7 470.79
5922111569 NTULI					143.83	407.33	859.00	1 410.16
5922712351 RAGAVALOO	14 145.40	478.67	579.64	616.70	551.41	763.37	664.50	17 799.69
5922224497 ZONDI DOLO PHILLIP	58 114.51	4 801.96	5 298.21	8 663.76	7 024.82	7 455.25	4 103.62	95 462.13
	140 375.83	8 626.47	9 838.42	13 056.00	11 876.92	13 553.19	10 472.47	207 799.30

UMGUNGUNDOLOVU DISTRICT MUNICIPALITY



The table below details the age analysis for customers grouped as UMDM staff members as at 31th January 2020

Table 25

Account Number and Name	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
5922711808 (A & R WAHID)					777.54	1,509.16	1,144.67	3,431.37
5922411911 (CEKWANE LANCELOTT THULANI)	4,700.77	226.97	228.58	230.19	231.78	233.39	234.99	6,086.67
5922272107 (D I MADUNA)				136.16	1,300.77	851.49	553.67	2,842.09
5922411528 (DLUNGWANE M.J.)	11,567.79	339.01	341.09	343.17	345.26	347.35	349.44	13,633.11
5922721404 (EPHRIAM MHLOPHE)	13,177.59	210.31	211.30	212.30	213.30	214.29	215.28	14,454.37
5922316386 (FOWLER)							1,602.78	1,602.78
5922111502 (GOVENDER SYDNEY)	11,753.41	648.12	970.74	967.04	4,703.72	1,165.82	1,865.99	22,074.84
5922251794 (GUNIRAJH)						226.16	1,200.65	1,426.81
5922711631 (JONATHAN JIMMY)	13,548.95	2,144.55	755.18	190.96	262.00	354.33	356.25	17,612.22
5922251326 (KHUMALO)			403.00	468.60	428.29	649.64	689.68	2,639.21
5922111593 (KWAZULU-NATAL DEPART(MTHEMBU S))	4,240.03	483.78	748.35	744.11	794.11	549.10	553.22	8,112.76
5922262141 (MADUNA)	10,485.61	444.82	447.83	450.84	453.86	456.88	459.89	13,199.73
5922193001 (MBALI YOUTH HADEBE)	240.81	278.94	281.24	283.55	285.86	288.16	290.47	1,949.03
5922411939 (MBHELE Zwelithini.H)	7,931.10	307.49	309.58	311.66	313.75	315.83	317.92	9,807.33
5922645000 (MBULELO SIBIYA)				276.93	279.24	281.54	283.85	1,121.56
5922314131 (MITCHELL)	59.80	0.44	0.44	0.44	0.44	0.44	0.44	62.44
5922232755 (MKHWANAZI)	3,308.17	76.17	280.16	278.09	73.51	280.32	282.41	4,578.83
5922411620 (MPHENDULELWA AMON ZONDI)	15,712.47	366.03	368.12	370.21	372.30	374.39	376.47	17,939.99
5922711578 (MR M NAIDOO)	10,679.93	222.32	211.11	152.88	141.27	118.34	165.69	11,691.54
5922192292 (MTSHALI)	3,018.19	126.91	127.78	128.65	129.51	130.38	131.25	3,792.67
5922711660 (N T Z NZIMANDE)	69,928.17	876.00	655.24	878.92	880.26	683.00	840.42	74,742.01
592226988 (NCUBE - DLAMINI)							401.94	401.94
5922262474 (NDLOVU)	14,520.62	469.64	472.66	475.68	478.70	481.71	484.72	17,383.73
592226809 (NDLOVU)	13,766.55	456.84	459.86	462.88	465.90	468.91	471.92	16,552.86
5922192290 (NGCOBO)	8,416.18	165.35	166.23	167.10	167.96	168.83	169.70	9,421.35
5922411734 (NKABINI ERIC BUSANI)	15,251.07	356.76	358.85	360.93	363.02	365.11	367.20	17,422.94
5922213319 (NTOMBI L NXUMALO)	40,866.29	1,209.96	1,212.52	1,215.10	1,217.67	1,225.24	1,232.82	48,179.60
5922113000 (PITOUT L)	11,951.20	543.78	588.44	591.06	136.91	593.15	597.32	15,001.86
5922317749 (RAMPERSAD)	26,358.17	1,472.91	279.48	2,990.15	3,013.29	302.83	303.20	34,720.03
5922213198 (RAVIN GUNIRAJH)				148.46	474.78	470.41	474.29	1,567.94
5922251328 (RODWELL BALOYI)					0.05	1,184.59	1,438.08	2,622.72
5922741014 (SAKUNEKA)	23,713.73	1,775.67	1,916.88	1,923.95	1,931.02	1,938.89	1,945.95	35,146.09
5922193002 (SEDIBA SAMUEL SIBONGAKONKE)		264.62	283.25	281.41	283.71	286.02	288.33	1,687.34
5922193000 (SHANDU NKOSIYEZWE)	483.68	280.94	283.25	285.56	287.86	290.17	292.48	2,203.94
5922251800 (THABISILE CORNELIA NDLELA)						550.06	504.63	1,054.69
5922213962 (ZAKHE V GUMEDE)							295.57	295.57
	335,680.28	013,748.33	012,361.16	015,326.98	020,807.70	017,355.93	021,183.58	436,463.96

All staff members must make arrangements for the debt to be deducted from their salaries. This must include current account and a portion of arrears to be repaid over period not longer than 36 months.



UMGUNGUNDLOVU DISTRICT MUNICIPALITY

8.4 New Account Created For The Month Of January 2020

The Table 26 below indicates the new accounts created for January 2020

Table 26

Account	Name	Area
5922317998	SYKES	Mpofana
5922296538	SCHMIDT	Umngeni
5922296540	BROOKS	Umngeni
5922227117	SMYTH	Umngeni
5922227116	LEHMKUHL	Umngeni

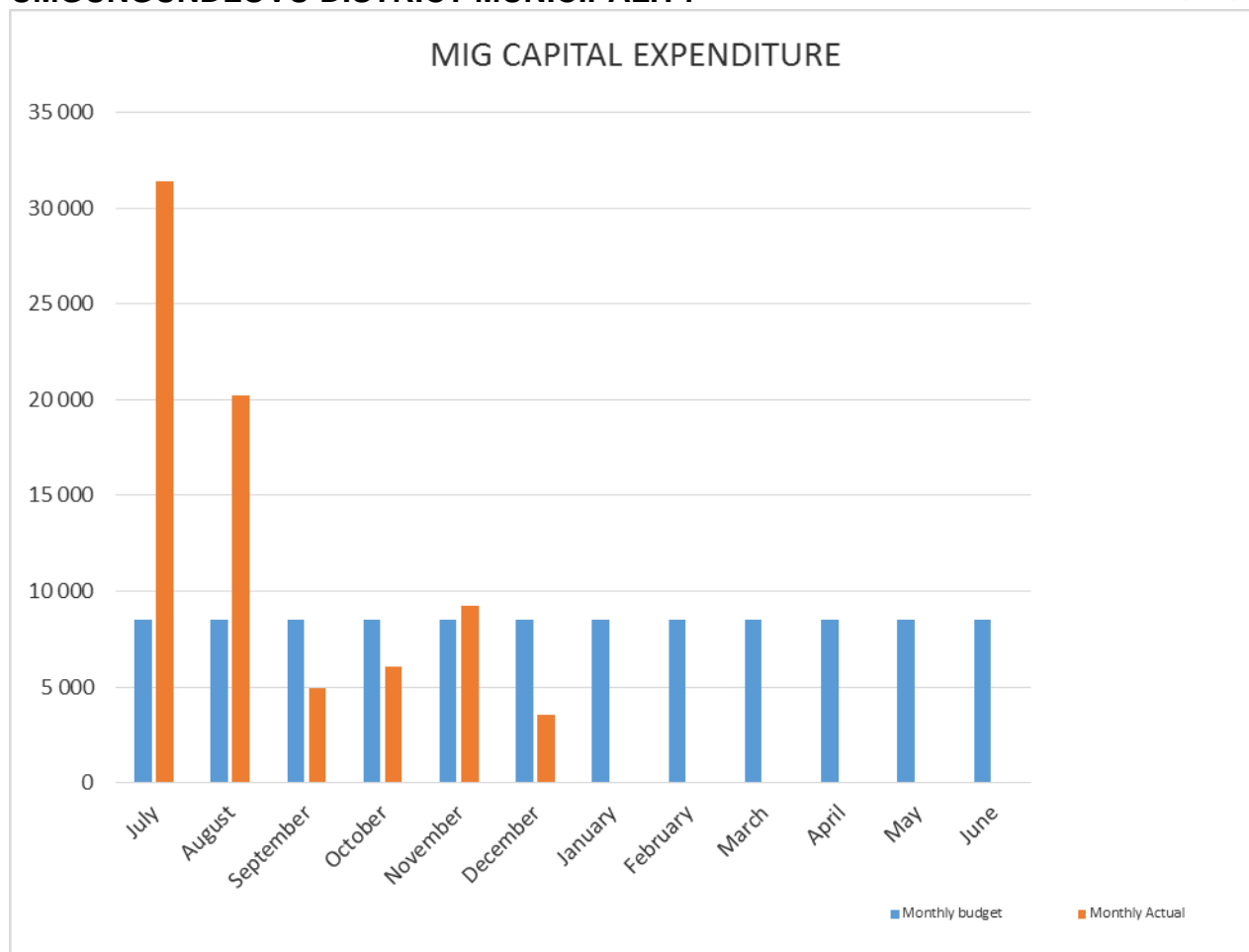


9. IN-YEAR BUDGET STATEMENT CHARTS: 31 JANUARY 2020 REPORT

MIG - CAPITAL EXPENDITURE MONTHLY TREND: ACTUAL VS BUDGET

	Monthly budget	Monthly Actual
July	8 495	31 409
August	8 495	20 231
September	8 495	4 941
October	8 495	6 062
November	8 495	9 248
December	8 495	3 581
January	8 495	0
February	8 495	
March	8 495	
April	8 495	
May	8 495	
June	8 495	
	101 944	75 472

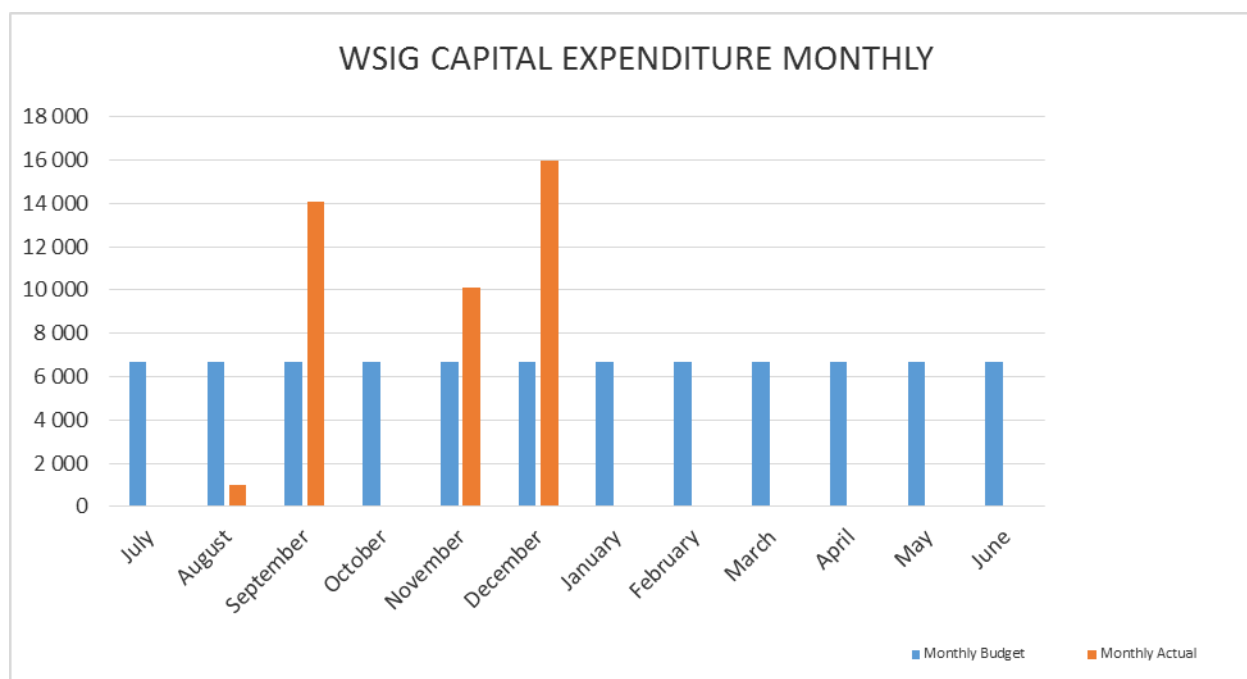
UMGUNGUNDLOVU DISTRICT MUNICIPALITY



WSIG - CAPITAL EXPENDITURE MONTHLY TREND: ACTUAL VS BUDGET

	Monthly Budget	Monthly Actual
July	6 667	0
August	6 667	982
September	6 667	14 096
October	6 667	0
November	6 667	10 139
December	6 667	15 986
January	6 667	0
February	6 667	0
March	6 667	0
April	6 667	0
May	6 667	0
June	6 667	0
	80 000	41 203

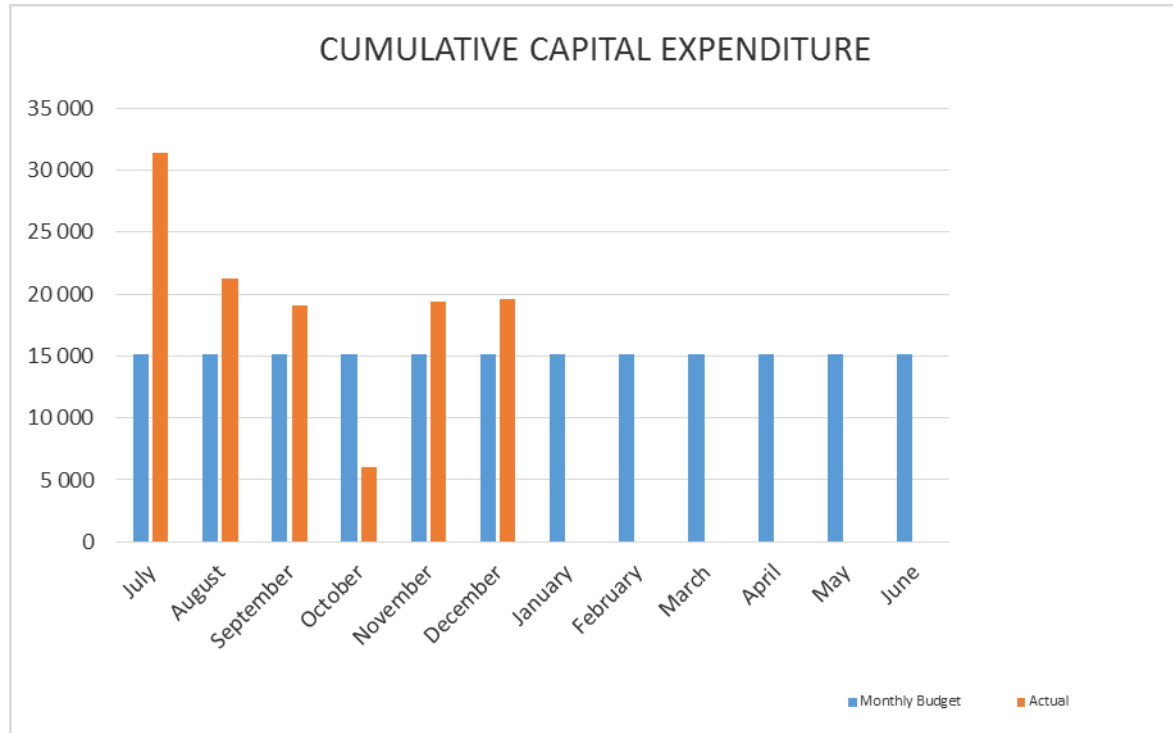
UMGUNGUNDLOVU DISTRICT MUNICIPALITY



CUMULATIVE MIG & WSIG EXPENDITURE: MONTHLY ACTUAL VS MONTHLY BUDGET

	Monthly Budget	Actual
July	15 162	31 409
August	15 162	21 213
September	15 162	19 037
October	15 162	6 062
November	15 162	19 387
December	15 162	19 567
January	15 162	0
February	15 162	0
March	15 162	0
April	15 162	0
May	15 162	0
June	15 162	0
	181 944	116 675

UMGUNGUNDOVU DISTRICT MUNICIPALITY



10. IN-YEAR BUDGET STATEMENT TABLES: JANUARY 2020 REPORT

The preliminary financial results for the period ended 31 JANUARY 2020 (i.e. 07 th month of the 2019/20 financial year) are attached consisting of the following tables, in Annexure A:

Part 1

- (a) Table C1: Consolidated Monthly Budget Statement – Summary
- (b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)
- (c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal vote)
- (d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)
- (e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding
- (f) Table C6: Consolidated Monthly Budget Statement – Financial Position
- (g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

Part 2

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement – Performance Indicators
- (c) Table SC3: Monthly Budget Statement – Aged Debtors
- (d) Table SC4: Monthly Budget Statement – Aged Creditors
- (e) Table SC5: Monthly Budget Statement – Investment Portfolio
- (f) Table SC6: Monthly Budget Statement – Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement – Transfers and grant expenditures
- (gb) Table SC7 (1): Monthly Budget Statement-Approved Roll overs

- (h) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits
- (i) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts
- (j) Table SC10: Monthly Budget Statement – Parent Municipality Financial Performance (Revenue and Expenditure)
- (k) Table SC11: Monthly Budget Statement – Summary of Municipal Entities
- (l) Table SC12: Monthly Budget Statement – Capital Expenditure Trend
- (m) Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class
- (n) Table SC13b: Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
- (m) Table SC13c: Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class
- (p) Municipal manager's quality certification



UMGUNGUNDLOVU DISTRICT MUNICIPALITY

11. CONCLUSION

This report meets with the requirements of the MFMA, Sections 52(d) and 71 by submitting the 'In-year report' to Finance Committee on the implementation of the budget and the financial status of the municipality.

ANNEXURES:

Annexure – Schedule C

REPORT – FLOW COMPLIANCE CHECK

FILE: 5/1/1/1

INITIATOR: Linda Africa

HEADING (INCLUSIVE OF NAME OF DIVISION/DEPARTMENT):

FINANCIAL SERVICES DEPARTMENT

PRELIMINARY IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JANUARY 2020

REPORT CHECKED AND PASSED FOR SUBMISSION TO: **Finance Committee**

	COMPREHENSIVE NESS (FACTS, COMMENTS, RECOMMENDATIO NS ANNEXURES) (√)	CORRECTNESS (√)	QUALITY (√)
MANAGER: BUDGET OFFICE Vacant SIGNATURE:..... DATE:	(√)	(√)	(√)
MANAGER: REVENUE MANAGEMENT SIBONGILE KHUMALO SIGNATURE..... DATE:	(√)	(√)	(√)
MANAGER: EXPENDITURE MANAGEMENT: NOMPUMELELO KHUMALO SIGNATURE..... DATE:	(√)	(√)	(√)
HEAD OF DEPARTMENT: ACTING CHIEF FINANCIAL OFFICER : LINDA AFRICA SIGNATURE: DATE:	(√)	(√)	(√)



UMGUNGUNDLOVU DISTRICT MUNICIPALITY

MANAGER: INTERNAL AUDIT ADELE DORASAMY			
SIGNATURE:	(√)	(√)	(√)
DATE:			

Municipal Manager's quality certification

I, **Raymond Ngcobo**, Municipal Manager of the uMgungundlovu District Municipality, hereby certify that the monthly **preliminary** report on the implementation of the budget and financial state affairs of the municipality for the month of **JANUARY 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Dr. MRB Ngcobo

Municipal Manager: uMgungundlovu District Municipality

Signature: _____

Date: _____

Print name: Cllr T E Maphumulo

Mayor: uMgungundlovu District Municipality

Signature: _____

Date: _____