



**IN-YEAR MONITORING REPORT FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**1. Operating Budget**

Summary financial performance report **SF1** for the period ending 29 FEBRUARY 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**

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

### DC22 uMgungundlovu - Table C1 Monthly Budget Statement Summary - M08 February

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	253,282	372,228	335,005	19,163	188,111	223,337	(35,226)	-16%	372,228
Investment revenue	8,090	500	500	24	99	333	(234)	-70%	500
Transfers and subsidies	486,777	557,118	557,568	-	238,164	371,712	(133,548)	-36%	557,118
Other own revenue	46,393	6,791	7,849	3,983	36,406	5,232	31,173	596%	6,791
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>794,541</b>	<b>936,636</b>	<b>900,921</b>	<b>23,170</b>	<b>462,780</b>	<b>600,614</b>	<b>(137,834)</b>	<b>-23%</b>	<b>936,636</b>
Employee costs	241,305	283,677	252,281	20,306	171,148	189,118	(17,969)	-10%	283,677
Remuneration of Councillors	11,628	12,941	12,941	977	7,732	8,627	(895)	-10%	12,941
Depreciation & asset impairment	46,642	42,500	43,500	-	27,007	28,333	(1,326)	-5%	42,500
Finance charges	11,502	27,550	27,550	10,613	13,422	18,367	(4,945)	-27%	27,550
Materials and bulk purchases	161,412	164,408	185,005	17,349	121,382	116,117	5,264	5%	164,408
Transfers and subsidies	13	5,084	5,084	-	26	4,389	(4,363)	-99%	5,084
Other expenditure	366,685	377,144	290,252	15,351	159,013	253,926	(94,913)	-37%	377,145
<b>Total Expenditure</b>	<b>839,187</b>	<b>913,304</b>	<b>816,613</b>	<b>64,596</b>	<b>499,730</b>	<b>618,877</b>	<b>(119,147)</b>	<b>-19%</b>	<b>913,305</b>
<b>Surplus/(Deficit)</b>	<b>(44,645)</b>	<b>23,332</b>	<b>84,308</b>	<b>(41,426)</b>	<b>(36,950)</b>	<b>(18,263)</b>	<b>(18,687)</b>	<b>102%</b>	<b>23,331</b>
Transfers and subsidies - capital (monetary alloc	217,546	184,625	184,625	17,736	104,601	123,083	(18,482)	-15%	184,625
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>172,901</b>	<b>207,957</b>	<b>268,933</b>	<b>(23,690)</b>	<b>67,651</b>	<b>104,820</b>	<b>(37,170)</b>	<b>-35%</b>	<b>207,956</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>172,901</b>	<b>207,957</b>	<b>268,933</b>	<b>(23,690)</b>	<b>67,651</b>	<b>104,820</b>	<b>(37,170)</b>	<b>-35%</b>	<b>207,956</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2,978,630</b>	<b>184,625</b>	<b>184,625</b>	<b>18,146</b>	<b>172,739</b>	<b>123,083</b>	<b>49,656</b>	<b>40%</b>	<b>171,944</b>
Capital transfers recognised	2,887,485	184,625	184,625	17,736	104,601	123,083	(18,482)	-15%	184,625
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	80,331	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>2,967,815</b>	<b>184,625</b>	<b>184,625</b>	<b>17,736</b>	<b>104,601</b>	<b>123,083</b>	<b>(18,482)</b>	<b>-15%</b>	<b>184,625</b>
<b>Financial position</b>									
Total current assets	254,245	166,374	47,792	-	507,241	-	-	-	166,374
Total non current assets	1,956,839	1,053,737	171,944	-	3,969,593	-	-	-	1,053,737
Total current liabilities	283,791	(49,658)	(49,658)	-	569,808	-	-	-	49,658
Total non current liabilities	205,738	(219,035)	(219,035)	-	390,673	-	-	-	219,035
Community wealth/Equity	1,739,305	(758,263)	125,574	-	3,373,359	-	-	-	125,574
<b>Cash flows</b>									
Net cash from (used) operating	315,264	343,244	166,153	(42,005)	(56,264)	228,690	284,954	125%	343,034
Net cash from (used) investing	(2,978,630)	(184,625)	(184,625)	(18,146)	(104,601)	(123,083)	(18,482)	15%	(184,625)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(2,617,759)</b>	<b>360,575</b>	<b>(18,472)</b>	<b>-</b>	<b>(83,188)</b>	<b>307,562</b>	<b>390,750</b>	<b>127%</b>	<b>236,087</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	48,936	18,809	(205)	16,848	18,633	20,142	92,080	587,557	802,801
<b>Creditors Age Analysis</b>									
Total Creditors	52,807	5,839	409	1,967	461	4,643	2,828	26	68,979

The revenue raised as at 29 February 2020 is R 462.78 million against the original budget of R 900.92 million for the year and R 600.61 million for the period. This reflects a revenue rate of 51.37% against the adjusted budget and 77.05% for the year to date budget.

The operating expenditure as at 29 February 2020 was R 499.73 million vs a year to date budget of R 618.88 million reflecting YTD expenditure of 80.75% and 61.96% against the original budget. The operating deficit for the period was R 36.95 million.



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

- Service charges below target by 15.8%.
- Transfers and subsidies are 35.9% below target.
- Investment revenue is 70.3% 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.

### 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**

<b>Funding Source</b>	<b>Original Budget 2019 /2020</b>	<b>Expenditure as at 31 january 2020</b>	<b>% spent</b>
MIG	101,944,000.00	56,705,460.20	55.62
WSIG	80,000,000.00	50,000,000.00	62.50
RRAMS	2,631,000.00	1,599,006.70	60.78
	<b>184,575,000.00</b>	<b>108,304,466.90</b>	<b>58.68</b>
LESS NON CAPITALISED PROJECTS			
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>184,575,000.00</b>	<b>108,304,466.90</b>	<b>58.68</b>

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Table 3

Project Name	Funding Source	Original Budget 2019/2020	Total current year expenditure as at 29.02.2020	% Percentage
<b>Infrastructure assets</b>				
Manyavu water	MIG	36 408 614	7 289 247	0.20
Manzamyama Water	MIG	24 383 724	29 557 454	1.21
Nkanyezini Water	MIG	6 151 662	4 826 137	0.78
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		1 997 542	
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	50 000 000	1.19
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	1 599 007	0.60
		<b>184 625 000</b>	<b>108 304 467</b>	<b>58.66</b>

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 56.7 million. The total expenditure for the Water Services Infrastructure Grant amount to R 50 million or 51.50%.

### 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 252.2million. This brings the total salaries budget to 265.22 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 29 February 2020 amounts to R171, 14 million while the actual salaries cost for Councillors is R7, 732 million. This amounts to a



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total of R178, 880 million and it represents 67.45% of the total salaries budget for 2019/2020 financial year.

- 3.5 Remuneration of councillors is spent at 59.75 % 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 February 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 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 been 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.

**Table 4**



# UMGUNGUNDLOVU DISTRICT MUNICIPALITY

## DC22 uMgungundlovu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7,054	12,941	12,941	977	7,732	8,627	(895)	-10%	8,081
Pension and UIF Contributions		679	-	-	-	-	-	-	-	505
Medical Aid Contributions		190	-	-	-	-	-	-	-	317
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		822	-	-	-	-	-	-	-	869
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2,882	-	-	-	-	-	-	-	3,169
<b>Sub Total - Councillors</b>		<b>11,628</b>	<b>12,941</b>	<b>12,941</b>	<b>977</b>	<b>7,732</b>	<b>8,627</b>	<b>(895)</b>	<b>-10%</b>	<b>12,941</b>
<b>% increase</b>	4		<b>11.3%</b>	<b>11.3%</b>						<b>11.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3,144	5,961	5,961	342	2,817	3,974	(1,157)	-29%	5,961
Pension and UIF Contributions		181	9	9	15	121	6	115	1931%	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		391	900	900	44	352	600	(248)	-41%	900
Cellphone Allowance		63	108	108	7	58	72	(14)	-20%	108
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		156	-	-	0	0	-	0	#DIV/0!	-
Payments in lieu of leave		478	-	-	-	-	-	-	-	-
Long service awards		17	-	-	1	11	-	11	#DIV/0!	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,431</b>	<b>6,978</b>	<b>6,978</b>	<b>409</b>	<b>3,359</b>	<b>4,652</b>	<b>(1,293)</b>	<b>-28%</b>	<b>6,978</b>
<b>% increase</b>	4		<b>57.5%</b>	<b>57.5%</b>						<b>57.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		132,101	157,241	141,741	11,198	91,589	104,827	(13,238)	-13%	157,241
Pension and UIF Contributions		27,556	34,514	31,374	2,418	19,763	23,009	(3,247)	-14%	34,514
Medical Aid Contributions		14,168	17,524	11,426	1,113	7,929	11,682	(3,754)	-32%	17,524
Overtime		7,042	10,594	9,979	717	4,949	7,063	(2,114)	-30%	10,594
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		19,113	22,213	18,213	1,598	13,061	14,809	(1,747)	-12%	22,213
Cellphone Allowance		45	1,837	787	3	28	1,224	(1,197)	-98%	1,837
Housing Allowances		989	1,381	1,173	84	693	921	(227)	-25%	1,381
Other benefits and allowances		30,113	29,447	28,658	2,020	27,552	19,632	7,920	40%	29,447
Payments in lieu of leave		56	-	-	-	-	-	-	-	-
Long service awards		1,454	1,949	1,953	129	1,018	1,299	(281)	-22%	1,949
Post-retirement benefit obligations	2	4,236	-	-	617	1,209	-	1,209	#DIV/0!	-
<b>Sub Total - Other Municipal Staff</b>		<b>236,874</b>	<b>276,699</b>	<b>245,303</b>	<b>19,897</b>	<b>167,790</b>	<b>184,466</b>	<b>(16,676)</b>	<b>-9%</b>	<b>276,699</b>
<b>% increase</b>	4		<b>16.8%</b>	<b>3.6%</b>						<b>16.8%</b>
<b>Total Parent Municipality</b>		<b>252,932</b>	<b>296,618</b>	<b>265,222</b>	<b>21,283</b>	<b>178,880</b>	<b>197,745</b>	<b>(18,865)</b>	<b>-10%</b>	<b>296,618</b>

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### 4. Conditional Grants

As at the end of February 2020 a total of R 128.1 million of conditional grants was received since 1 July 2019, whilst an additional R 23 million was available and was received in the previous financial year. R 112.9 million was spent as at end of February 2020. The operating grant utilisation is at 30.68 % and the capital grant utilisation was 81.88 % of allocations received. Overall grant utilisation is at 76.63 %.

**Table 5**

Description	Opening Balance	Receipts	Roll Over Repayments	Total receipts	Expenditure	Balance	Percentage
<b>Operating Grants</b>							
FMG	0	1,000,000		1,000,000	687,957	312,043	68.80
PTP	308,817	0		308,817	0	308,817	0.00
EPWP	1,955,102	3,368,000		5,323,102	3,368,000	1,955,102	63.27
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	550,000	0	0.00
GEOPlanning	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	
<b>Total Operating Grants</b>	<b>7,691,003</b>	<b>7,418,000</b>		<b>15,109,003</b>	<b>4,636,133</b>	<b>10,472,870</b>	<b>30.68</b>
<b>Capital Grants</b>							
WSIG	3,843,255	50,000,000	3,800,000	50,043,255	50,000,000	43,255	99.91
Drought Relief Initiatives	0	0		0	0	0	0.00
MIG	0	68,000,000		68,000,000	56,705,460	11,294,540	83.39
Orio	11,550,860	0		11,550,860	0	11,550,860	0.00
RRAMS	0	2,681,000		2,681,000	1,599,007	1,081,993	59.64
<b>Total Capital Grants</b>	<b>15,394,115</b>	<b>120,681,000</b>		<b>132,275,115</b>	<b>108,304,467</b>	<b>23,970,648</b>	<b>81.88</b>
<b>Total Grants</b>	<b>23,085,118.30</b>	<b>128,099,000.00</b>		<b>147,384,118.30</b>	<b>112,940,599.94</b>	<b>34,443,518.37</b>	<b>76.63</b>

### 5. Cash and cash equivalents

An amount of R 23 836 was accrued in investment interest income for the month of February 2020. The cash in bank as at 29 February 2020 amounted to **R 73.78 million** and investments amounted to **R3.8 million** bringing a total cash and cash equivalents of **R 77.68 million**. The average interest rate on investment is at 8%. The cash coverage ratio as at 29 February 2020 is -0.42 based on average of R 70 million per month fixed operating expenditure. This indicates that the municipality as at 29 February 2020 has sufficient cash to run its operations for **negative 13 days** based on a 30 day calendar month. 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 Seven	24	8.0%	3,871	24	3,895
		24	0	3,871	24	3,895

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**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
		<b>R 0.00</b>	<b>R 0.00</b>	<b>R 0.00</b>
Main Account	50940026773	40 665 688.53	26 482 746.37	14 182 942.16
Salaries Account	50940092196	59 048 919.19	31 778 705.37	27 270 213.82
Water Services Account	62023616462	34 528 088.35	5 186 877.25	29 341 211.10
NSTD Call Account	62215748289	2 038 653.38	1 492 728.28	545 925.10
Mandela Race Account	62411577193	787 602.36	-2 810.01	790 412.37
UMDM MIG (DBSA) Account	62400041985	0.00	0.00	0.00
Corporate Cheque Account	62597807125	1 644 422.57	-8 003.21	1 652 425.78
Public Sector Cheque Account	62243484417	0.00	200.94	-200.94
<b>Total Cash Balances</b>		<b>138 713 374.38</b>	<b>64 930 444.99</b>	<b>73 782 929.39</b>

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 29 February 2020 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**

<b>LOANS REGISTER : DEVELOPMENT BANK OF SOUTH AFRICA (DBSA) February 2020</b>						
Agreement Number	Project Description	Interest Rate %	Opening Balance at 01/02/2020	Add: Interest Accrued	Less :Capital Repayments	Closing Balance at 29/02/2020
12007869	uMgungundlovu Various Water Projects	10.889	208,326,955.75	1,858,954.94	0.00	210,185,910.69
			<b>208,326,955.75</b>	<b>1,858,954.94</b>	<b>0.00</b>	<b>210,185,910.69</b>

## 7. Creditors Age Analysis

The balance of trade payables as at 29 February 2020 was **R 69 million**.

A total R 16.17 million or 23% of invoices remained outside the compliance period of 30 days as at 29 February 2020. None of the bulk services, 3<sup>rd</sup> party and statutory invoices were outstanding for longer than 30 days as at 29 February 2020.

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



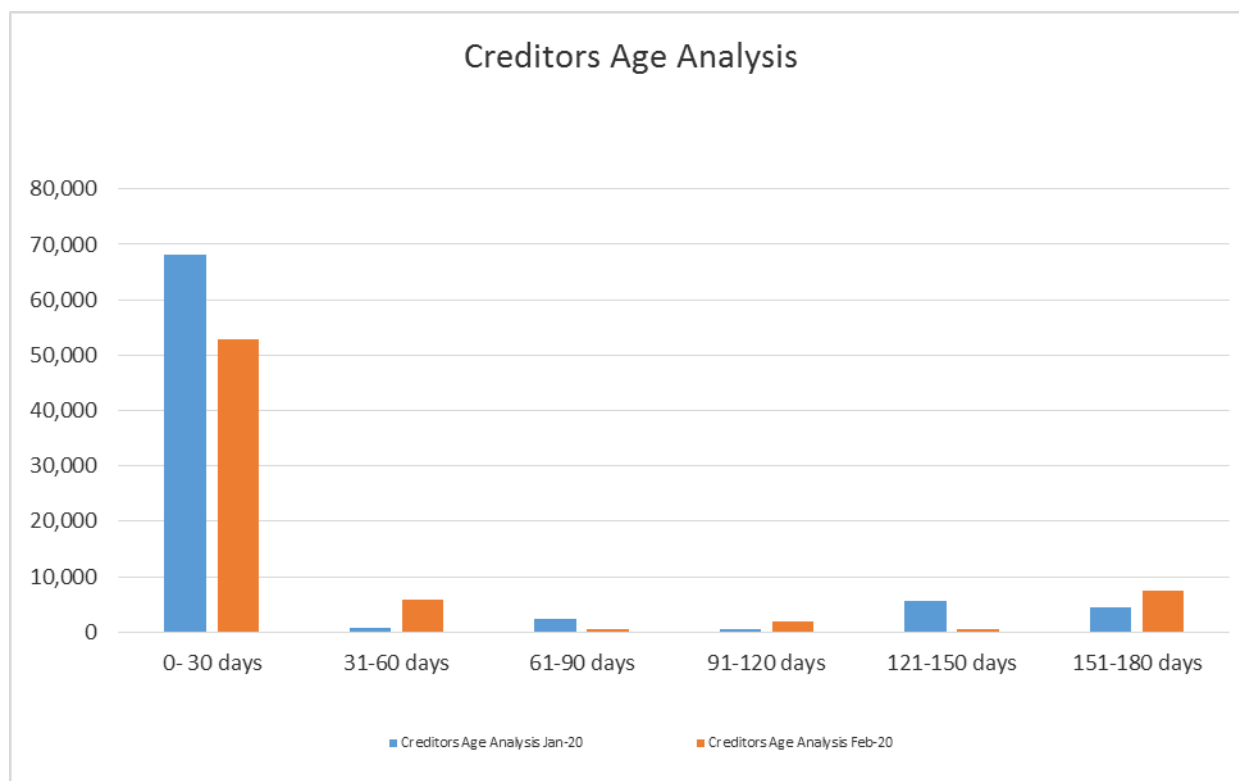
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Table 9

DC22 uMgungundlovu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2019/20								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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	19,932	-	-	-	-	-	-	0	19,932
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	26,814	4,704	265	1,875	436	4,643	2,608	23	41,368
Auditor General	0800	191	-	-	-	-	-	-	-	191
Other	0900	5,869	1,135	143	92	26	-	220	2	7,487
<b>Total By Customer Type</b>	<b>1000</b>	<b>52,807</b>	<b>5,839</b>	<b>409</b>	<b>1,967</b>	<b>461</b>	<b>4,643</b>	<b>2,828</b>	<b>26</b>	<b>68,979</b>

Graph 1



## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

### 8. Billing Revenue and Debtors

#### 8.1 Billing Summary: November 2019 to February 2020

**Table 10**

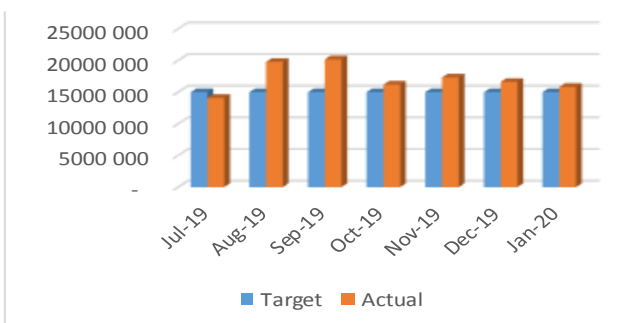
Area	November	December	January 2020	February 2020
uMshwathi	1,706,716.76	2,068,843.61	1,918,335.61	2,296,832.86
uMngeni	11,068,144.39	11,603,375.28	12,221,000.94	11,487,360.70
Mpofana	2,484,296.48	3,602,881.76	2,396,460.93	3,446,254.60
iMpendle	255,012.22	285,396.07	285,344.51	314,244.24
Mkhambathini	624,557.92	435,849.92	1,642,034.34	623,806.97
Richmond	1,424,326.72	1,241,904.07	1,603,238.34	1,413,490.12
Water Schemes	2,136,135.65	2,261,877.98	2,504,536.25	2,321,379.18
Bulk Customers	7,293,273.40	6,831,177.94	8,241,633.55	6,958,578.47
<b>Total</b>	<b>R26,992,463.54</b>	<b>R28,331,306.63</b>	<b>R30,812,584.47</b>	<b>R28,861,974.14</b>

#### 8.2 Credit Control and Debt

##### Collection target against actual collection for February 2020

**Table 11**

Month	Target	Actual
Jul-19	15 000 000	14 087 480.80
Aug-19	15 000 000	19 766 487.27
Sep-19	15 000 000	20 172 485.21
Oct-19	15 000 000	16 183 941.51
Nov-19	15 000 000	17 306 074.00
Dec-19	15 000 000	16 615 682.00
Jan-20	15 000 000	15 819 523.00



## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

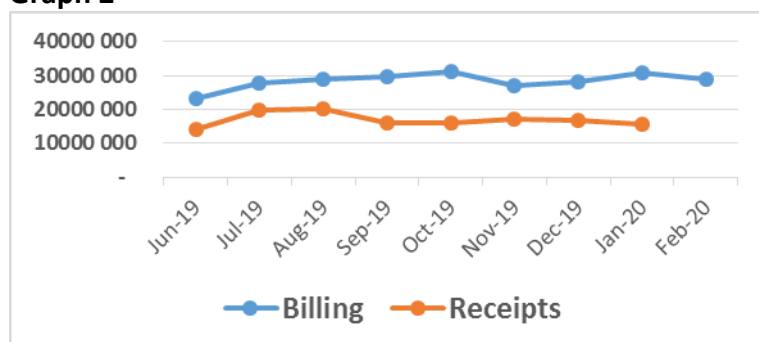
The table below details financial year to date monthly billing and receipts for the 2019/2020 financial year.

**Table 12**

<b>BILLING VS RECEIPTS</b>				
<b>Month</b>	<b>Billing</b>	<b>Receipts</b>	<b>Collection %</b>	<b>Comment</b>
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	15,819,523.00	51%	
February 2020	28,861,974.00			
<b>Total</b>	<b><u>229,681,331.00</u></b>	<b><u>135,826,869.50</u></b>	<b><u>59%</u></b>	

### BILLING VS RECEIPTS

**Graph 2**



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

**Table 13**

<b><u>Basis of Receipts</u></b>	<b><u>November Receipts</u></b>	<b><u>December Receipts</u></b>	<b><u>January Receipts</u></b>	<b><u>February Receipts</u></b>
Direct Bank Deposits	13,852,154.52	15,548,704.20	15,086,550.40	14,399,296.41
Easy Pay	1,254,199.72	1,111,490.94	847,988.58	762,343.14
Post Office	354,036.98	260,293.97	198,667.27	174,385.50
Customer Care Centre	340,296.55	323,807.92	418,205.32	420,739.34
Manual Receipts	74,507.89	61,777.31	64,270.43	63,265.52
<b>Total</b>	<b><u>R15,875,195.66</u></b>	<b><u>R17,306,074.34</u></b>	<b><u>R16,615,682.00</u></b>	<b><u>R15,819,523.93</u></b>

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

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY



**Table 14**

<u>Customer Classification</u>	<u>November Receipts</u>	<u>December Receipts</u>	<u>January Receipts</u>	<u>February Receipts</u>
Government	1,962,228.60	5,339,373.31	2,375,031.88	2,684,059.74
Business	8,982,073.70	6,444,526.12	9,485,988.01	8,051,281.80
Households	4,876,514.88	5,485,145.26	4,639,139.47	4,956,574.47
Indigent Households	36,506.13	15,412.47	103,491.12	96,646.42
Church	15,746.59	20,367.18	10,784.85	22,620.38
Councillors	2,125.76	1,250.00	1,246.67	8,340.19
<b>Total</b>	<b><u>R15,875,195.66</u></b>	<b><u>R17,306,074.34</u></b>	<b><u>R16,615,682.00</u></b>	<b><u>R15,819,523.00</u></b>

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%
Jan-19	23 794 673	12 194 994	51%	Jan-20	30 812 584	15 819 523	51%
<b>Average Collection Rate for 2018/2019</b>			<b>61%</b>	<b>Average Collection Rate for 2019/2020</b>			<b>62%</b>

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

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

**Table 16**

AREA	Nov-19			Dec-19			Jan-20		
	BILLING	RECEIPTS	% COLLECTION	BILLING	RECEIPTS	% COLLECTION	BILLING	RECEIPTS	% COLLECTION
Howick	5,728,875.49	4,562,230.12	80%	6,865,073.00	4,170,115.54	61%	7,273,097.64	4,110,514.30	57%
Tumbleweed	187,564.25	4,400.00	6%	203,848.39	3,450.00	2%	197,412.96	1,500.00	2%
Lidgeton	145,854.25	1,562.00	0%	139,944.68	1,350.00	1%	139,944.68	6,140.00	1%
Hilton	2,089,162.80	1,946,239.44	93%	2,436,119.24	2,122,942.61	87%	2,141,090.50	2,051,200.10	96%
Mpophomeni	2,339,629.41	36,095.21	2%	2,365,221.48	57,208.34	2%	2,364,815.45	51,890.47	2%
Bulk	7,293,514.48	6,985,545.77	96%	6,705,772.50	7,077,407.24	106%	8,099,092.42	5,845,795.90	72%
Mpofana	2,487,869.21	786,316.03	32%	2,319,857.65	980,429.99	42%	2,104,954.29	592,808.67	28%
Mpofana-Bruntville	861,854.49	8,452.12	1%	1,216,740.38	50,853.18	4%	1,187,620.08	21,899.56	2%
Richmond	1,454,950.48	612,136.75	42%	1,264,488.85	820,146.86	65%	1,332,103.14	696,112.43	52%
uMshwathi	1,380,437.40	1,699,587.00	123%	2,084,451.05	817,627.94	39%	2,009,629.60	1,018,720.73	51%
uMkhambathini	552,812.86	208,584.23	38%	366,755.15	223,928.10	61%	1,190,511.05	226,125.79	19%
iMpendle	182,472.76	40,518.05	22%	212,778.22	75,110.48	35%	212,409.70	26,051.24	12%
Water Schemes	2,287,465.66	414,408.13	18%	2,150,256.04	215,111.00	10%	2,559,902.96	1,170,764.74	46%
<b>Total</b>	<b>26,992,463.54</b>	<b>17,306,075</b>	<b>64%</b>	<b>28,331,306.63</b>	<b>16,615,681</b>	<b>59%</b>	<b>30,812,584.47</b>	<b>15,819,524</b>	<b>51%</b>

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

**Table 17**

Water Schemes	Sales Raised	Receipts	% Collection	Comment
Hopewell	96 831.81	-	0%	Rural Scheme
Manyavu	216 523.37	11 779.17	5%	Rural Scheme
Intermediate Cross	124 772.57	4 352.93	3%	Farm Scheme
Swayimana	475 917.07	29 472.77	6%	Rural Scheme
Table Mountain	180 170.94	7 449.93	4%	Rural Scheme
Whispers	408 727.93	13 325.11	3%	Farm Scheme
Camperdown	89 058.96	106 527.86	120%	Farm Scheme
Birmoum Wood	79 109.64	46 500.94	59%	Farm Scheme
Claridge	193 185.94	9 136.04	5%	Farm Scheme
*Efaye	162 549.98	899 314.57	553%	Rural Scheme
Cuphulaka	115 005.71	-	0%	Rural Scheme
Mayizekanye	52 536.72	-	0%	Rural Scheme
Mpolweni	222 238.37	42 905.42	19%	Rural Scheme
Farms uMgeni	143 273.95	-	0%	Rural Scheme
<b>Total</b>	<b>2 559 902.96</b>	<b>1 170 764.74</b>	<b>46%</b>	

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

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

**Table 18**

Water Schemes	Sales Raised	Receipts	% Collection	Comment
Gomane	71,287.30	0.00	0%	Rural Scheme
Emakholweni	102 699.88	0.00	0%	Rural Scheme
Inzinga	30,720.64	1,834.06	6%	Rural Scheme
Swapo	92,157.14	0.00	0%	Rural Scheme
<b>Total</b>	<b>R296,864.96</b>	<b>R1,834.06</b>	<b>0%</b>	

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

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY

## 8.3 Debtors Age Analysis

The debtor book value as at 29 February 2020 amounted to **R 802.8 million**. The collection rate in the month of February was 51%. The average collection rate to date is **62%**.

**Table 19**

DC22 uMgungundlovu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2019/20								Total	Total over 90 days	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				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	35,932	12,603	(183)	10,959	12,591	12,048	53,776	395,045	532,770	484,418		
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	4,093	1,652	-	1,313	1,487	2,042	9,155	74,440	94,181	88,437		
Receivables from Exchange Transactions - Waste Management	1600	1	(6)	-	-	(4)	(4)	(9)	(36)	(58)	(53)		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	8	731	740	740		
Interest on Arrear Debtor Accounts	1810	9,003	4,599	-	4,591	4,463	4,368	24,380	109,852	161,256	147,654		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(92)	(38)	(22)	(14)	96	1,689	4,769	7,524	13,912	14,064		
<b>Total By Income Source</b>	<b>2000</b>	<b>48,936</b>	<b>18,809</b>	<b>(205)</b>	<b>16,848</b>	<b>18,633</b>	<b>20,142</b>	<b>92,080</b>	<b>587,557</b>	<b>802,801</b>	<b>735,260</b>	-	-
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4,760	1,538	(1)	1,348	1,289	1,577	4,170	14,445	29,127	22,830		
Commercial	2300	2,413	204	(79)	444	506	791	1,696	7,653	13,628	11,089		
Households	2400	37,986	15,472	(118)	13,772	15,151	14,648	73,868	499,189	669,969	616,628		
Other	2500	3,772	1,594	(7)	1,284	1,686	3,133	12,354	66,155	89,971	84,612		
<b>Total By Customer Group</b>	<b>2600</b>	<b>48,931</b>	<b>18,809</b>	<b>(205)</b>	<b>16,848</b>	<b>18,634</b>	<b>20,149</b>	<b>92,087</b>	<b>587,441</b>	<b>802,694</b>	<b>735,160</b>	-	-



**UMGUNGUNDOVU DISTRICT MUNICIPALITY**  
**Table 20 Top Ten Consumer Debtors**

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

Debtor	January	Movement	February	Credit Control Progress to date
5922314465 Tai Yuen Textile Co (SA) (Pty) Ltd	8,976,670.91	63,955.10	9,040,626.01	The amount raised is for treatment waste disposal.
5922193440 Coastal Kzn Tvet College	1,696,398.59	92,274.55	1,788,673.14	The amount is in respect Appelsbosch Tvet College for water consumption. A meeting was held with the college council and an arrangement was made to pay the debt in instalments of R141 000.00 per month.
5922800012 Department of Works-Cedara College	30,50	2,544,016.63	2,544,047.13	The amount outstanding is for current consumption, which will be paid at the end of March 2020.
5922651132 P & Spars	882,421.26	4,745.10	887,166.36	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	2,847,707.64	47,226.23	2,894,933.87	A letter was sent to Umngeni Municipality requesting payment for the outstanding amount.
5922800104 Illovo Sugar SA	0.00	591,861.76	591,861.76	The amount is for current consumption which will be paid at the end of March 2020
5922800186 RCL Food Consumer (Pty) Ltd	909,134.30	6,857.72	915,992.02	The amount outstanding is previous months consumption and current consumption, which will be paid at the end of March 2020.





## UMGUNGUNDOVU DISTRICT MUNICIPALITY

5922161171 Appelsbosch Hospital	400,944.13	223,212.03	624,156.16	The amount outstanding is for current consumption which will be paid at the end of March 2020
5922111820 Department of Public Works	749,800.29	8,929.07	758,729.36	A meeting was held with Public Works for payment of the outstanding balance. Account sent for verification, as there is a dispute.
5922800116 RCL Food Consumer (Pty) Ltd	1,067,939.17	617,194.28	1,685,133.45	The amount outstanding is previous months consumption and current consumption, which will be paid at the end of March 2020.
<b>Total</b>	<b>R17,531,046.79</b>	<b>R4,200,272.47</b>	<b>R21,731,319.26</b>	



**UMGUNGUNDLOVU DISTRICT MUNICIPALITY**  
**Table 21 Summary Of Consumer Debtors**

	<b>January</b>	<b>Movement</b>	<b>February</b>
<b>Consumer Debtors</b>	<b>R17,531,046.79</b>	<b>R4,200,272.47</b>	<b>R21,731,319.26</b>
<b>Debtors Book</b>	<b>R797,516,598.37</b>		<b>R809,654,192.56</b>
<b>Percentage of Debtors Book</b>	<b>2%</b>		<b>3%</b>



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

**Table 22**

Debtor	January	Movement	February	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 re-imbursed 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 <sup>th</sup> 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.
<b>Total</b>	<b>12,698,600,88</b>	<b>0,00</b>	<b>12,698,600,88</b>		



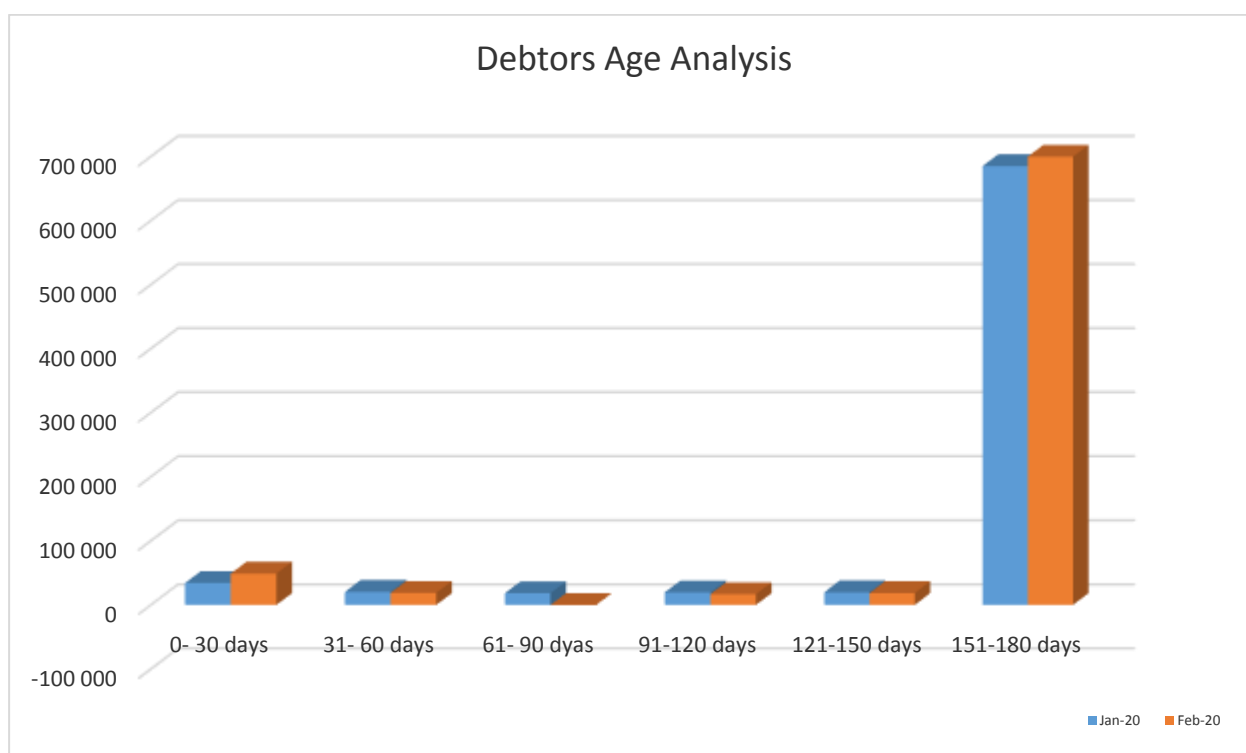
## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

Table 23 Summary Of Sundry Debtors

	<b>January</b>	<b>Movement</b>	<b>February</b>
Sundry Debtors	12,698,600,88	0.00	12,698,600,88
Debtors Book	797,516,598.37		809,654,192.56
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 29<sup>th</sup> February 2020

**Table 24**

<u>Account / Name</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
5922711459 RAGAVALOO	2 880.24	1 131.49	991.66	1 188.49	1 100.20	1 107.14	1 099.08	9 498.30
5922261941 DLADLA					279.21	366.73	367.27	1 013.21
5922193491 DLAMINI	313.26	69.91	369.51	714.17	720.08	725.98	67.62	2 980.53
5922741442 HOLMES					-240.84	-300.00	308.74	-232.10
5922111637 KWAZULU-NATAL DEPART MUNGROO	32 913.63	1 758.26	1 985.60	2 184.61	2 200.59	1 085.87	1 146.73	43 275.29
5922275001 LAKE							-28.03	-28.03
5922212236 NKUNA	23 338.23	517.53	513.44	251.46	516.37	518.94	459.04	26 115.01
5922212475 NOMUSA MABHIDA	4 276.23	298.35	296.65	298.74	300.82	302.91	290.08	6 063.78
5922111569 NTULI					858.16	280.66	415.52	1 554.34
5922712351 RAGAVALOO	14 703.71	616.70	551.41	763.37	664.50	668.96	669.25	18 637.90
5922224497 ZONDI DOLO PHILLIP	68 214.68	8 663.76	7 024.82	7 455.25	4 103.62	7 124.86	6 346.91	108 933.90
<b>Total</b>	<b>146 639.98</b>	<b>13 056.00</b>	<b>11 733.09</b>	<b>12 856.09</b>	<b>10 502.71</b>	<b>11 882.05</b>	<b>11 142.21</b>	<b>217 812.13</b>

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY



The table below details the age analysis for customers grouped as UMDM staff members as at 29<sup>th</sup> February 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	794.17	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
5922226988 (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
5922226809 (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 (SAKUNKA)	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 payment arrangements for the debt to be deducted from their salaries. This must include current account and a portion of arrears not longer than 36 months.

## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

### 8.4 New Account Created For The Month Of February 2020

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

Table 26

<b>Account</b>	<b>Name</b>	<b>Area</b>
5922227122	STRYDOM	uMngeni
5922227123	CLINTON-PARKER	uMngeni
5922227124	DIPPENAAR	uMngeni
5922227125	NAUDE	uMngeni
5922227127	DEMOSTHENOUS	uMngeni
5922227128	MOEPENG	uMngeni
5922227129	SMYTHE	uMngeni
5922227130	MSHENGU	uMngeni
5922227131	NEL	uMngeni
5922296547	GLUTZ	uMngeni



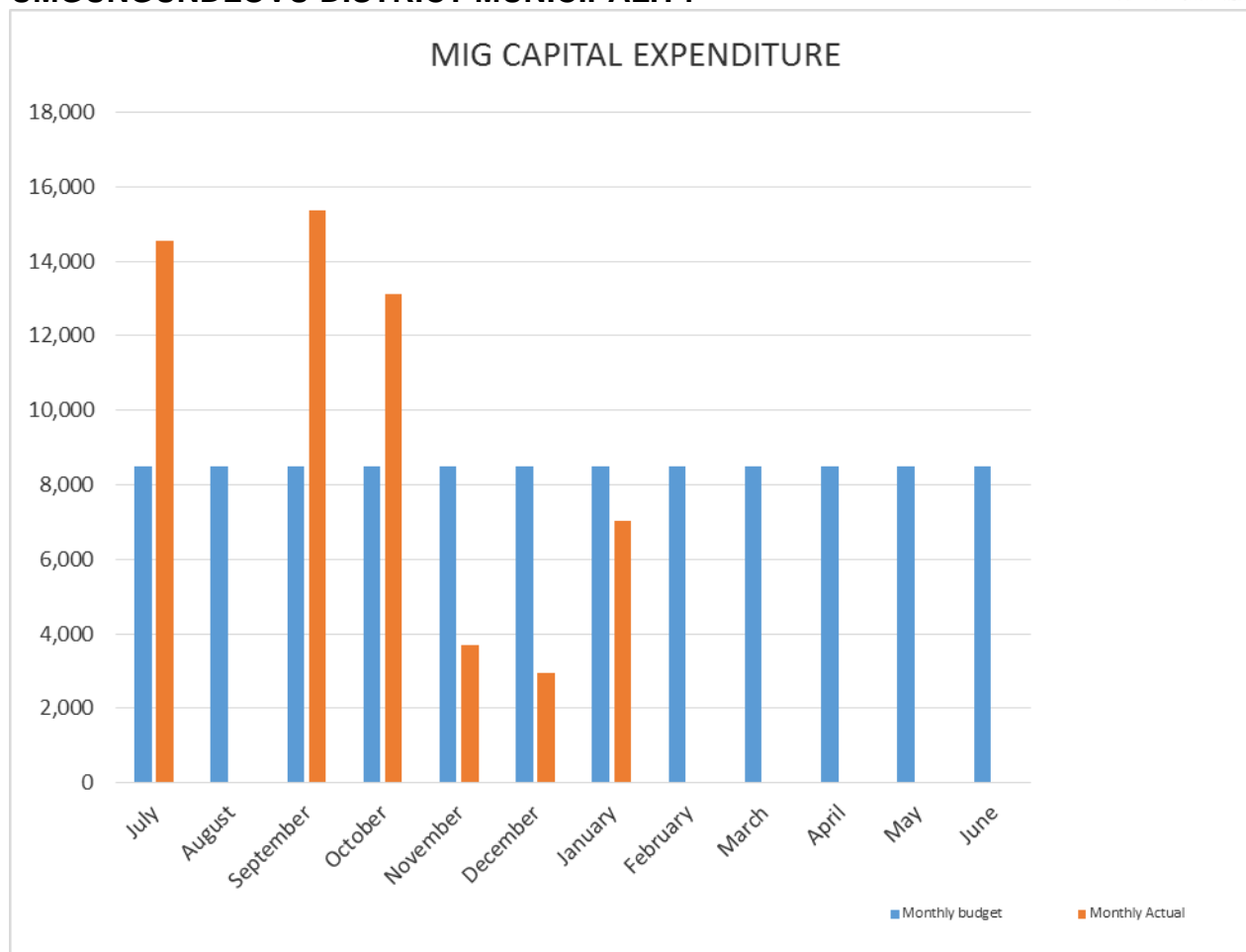


9. IN-YEAR BUDGET STATEMENT CHARTS: 29 February 2020 REPORT

**MIG - CAPITAL EXPENDITURE MONTHLY TREND: ACTUAL VS BUDGET**

	Monthly budget	Monthly Actual
July	8,495	14,537
August	8,495	0
September	8,495	15,350
October	8,495	13,127
November	8,495	3,690
December	8,495	2,960
January	8,495	7,041
February	8,495	
March	8,495	
April	8,495	
May	8,495	
June	8,495	
	<b>101,944</b>	<b>56,705</b>

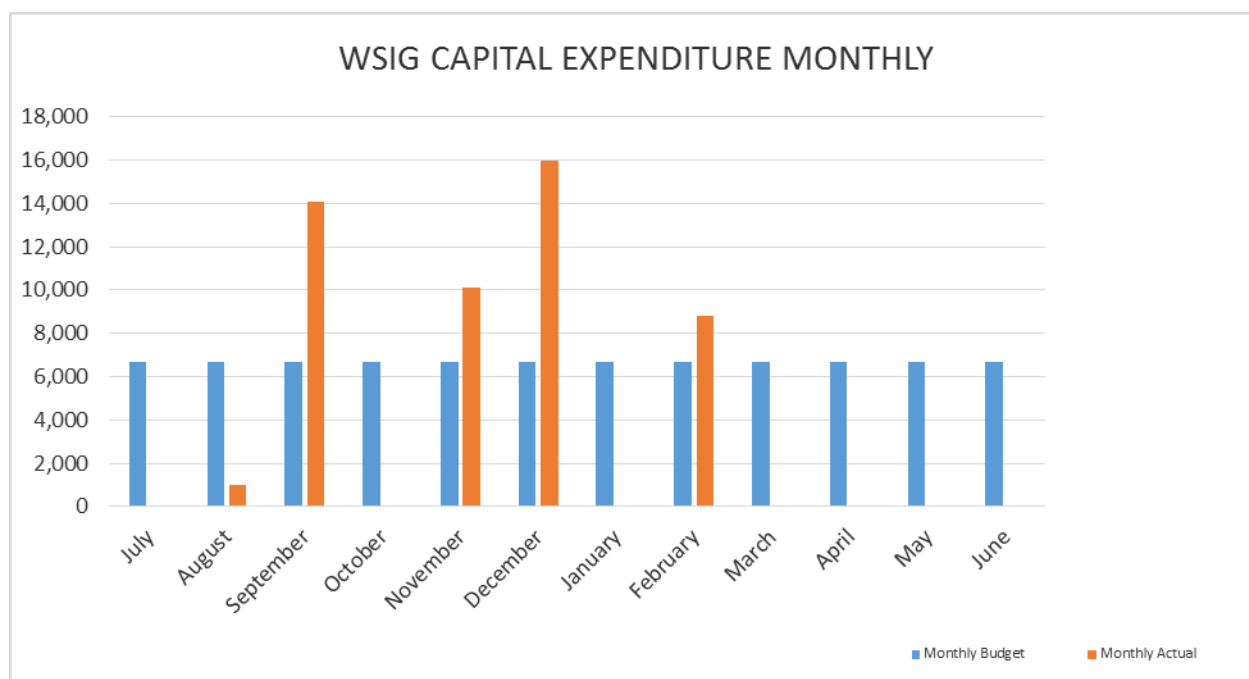
## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



### 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	8,797
March	6,667	0
April	6,667	0
May	6,667	0
June	6,667	0
	80,000	50,000

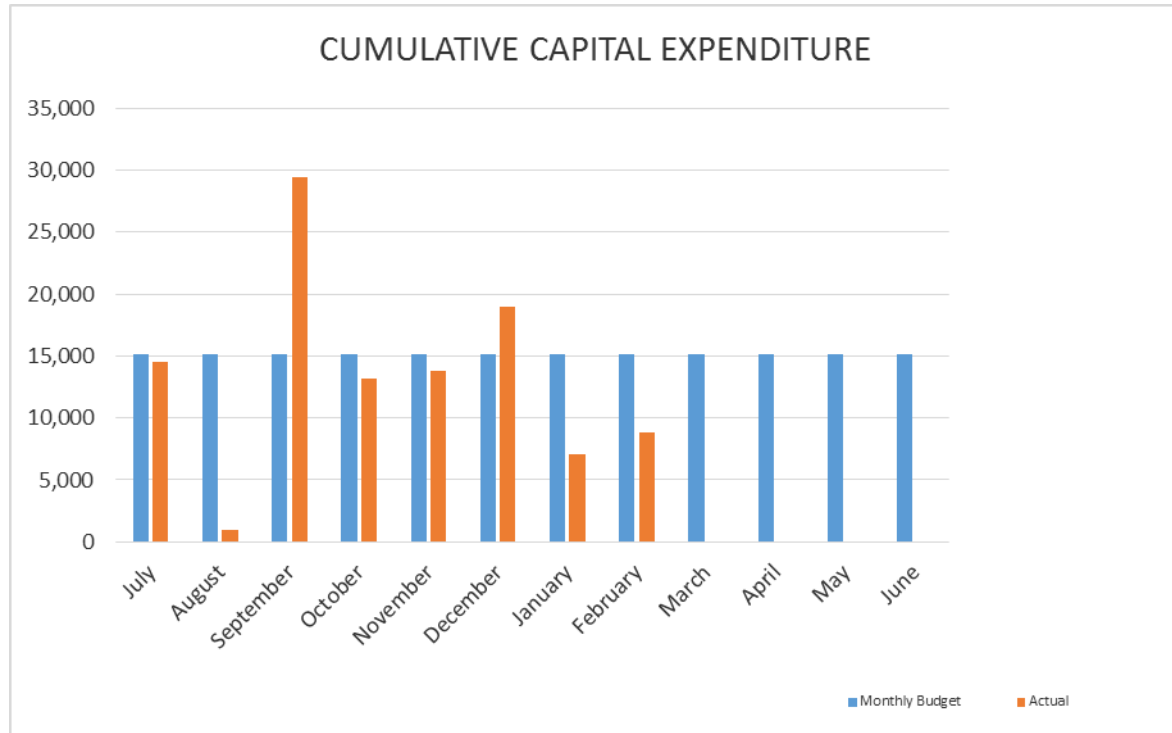
## UMGUNGUNDLOVU DISTRICT MUNICIPALITY



### CUMULATIVE MIG & WSIG EXPENDITURE: MONTHLY ACTUAL VS MONTHLY BUDGET

	Monthly Budget	Actual
July	15,162	14,537
August	15,162	982
September	15,162	29,446
October	15,162	13,127
November	15,162	13,829
December	15,162	18,946
January	15,162	7,041
February	15,162	8,797
March	15,162	0
April	15,162	0
May	15,162	0
June	15,162	0
	<b>181,944</b>	<b>106,705</b>

# UMGUNGUNDLOVU DISTRICT MUNICIPALITY





## UMGUNGUNDOVU DISTRICT MUNICIPALITY

### 10. IN-YEAR BUDGET STATEMENT TABLES: February 2020 REPORT

The preliminary financial results for the period ended 29 February 2020 (i.e. 08 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

## 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.



# UMGUNGUNDLOVU DISTRICT 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 29 February 2020**

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

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS ANNEXURES) (√)	CORRECTNESS (√)	QUALITY (√)
<b>MANAGER: BUDGET OFFICE</b> Vacant  SIGNATURE:.....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: REVENUE MANAGEMENT</b> <b>SIBONGILE KHUMALO</b>  SIGNATURE.....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: EXPENDITURE MANAGEMENT:</b> <b>NOMPUMELELO KHUMALO</b>  SIGNATURE.....  DATE: .....	(√)	(√)	(√)
<b>HEAD OF DEPARTMENT: ACTING CHIEF FINANCIAL OFFICER :</b> <b>LINDA AFRICA</b>  SIGNATURE: .....  DATE: .....	(√)	(√)	(√)
<b>MANAGER: INTERNAL AUDIT</b> <b>ADELE DORASAMY</b>  SIGNATURE: .....  DATE: .....	(√)	(√)	(√)



## UMGUNGUNDLOVU DISTRICT MUNICIPALITY

### 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 **February 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: \_\_\_\_\_