

Ubuntu Municipality



*menswaardigheid • hoop • erfenis  
ubuntu • ithemba • izithethe  
humanity • hope • heritage*

# MID-YEAR REPORT Q02 2022

December 2021

# UBUNTU LOCAL MUNICIPALITY (NC071)

## IN-YEAR REPORT OF MUNICIPALITY

Prepared in terms of Local Government  
Municipal Finance Management Act (56/2003)  
Municipal Budget and Reporting Regulations,  
Government Gazette 32141, 17 May 2009

**Budget and Treasury Office**  
MFMA: Sec71,52(d),72Reporting

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# Table of Contents

Glossary.....	2-3
PART 1 – IN-YEAR REPORT.....	4
Section 1 – Mayor’s Report.....	4
Section 2 – Resolutions.....	4
Section 3 – Executive Summary.....	4-5
Section 4 – In-Year budget statement Tables.....	6-12
PART 2 – SUPPORTING DOCUMENTATION.....	13
Section 5 – Debtors Analysis.....	13
Section 6 – Creditors Analysis.....	14
Section 7 – Investment Portfolio analysis.....	15
Section 8 – Allocation of Grants Receipt & Expenditure.....	15-18
Section 9 – Expenditure on Councilor allowances and employee benefits.....	18
Section 10 – Capital program performance.....	19-20
Section 11 – Municipal manager’s quality certification.....	21



## GLOSSARY OF TERMS

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<b>Adjustments Budget</b>	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
<b>Allocations</b>	Money received from Provincial or National Government or other municipalities.
<b>Budget</b>	The financial plan of the Municipality.
<b>Budget Related Policy</b>	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
<b>Capital Expenditure</b>	Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet.
<b>Benchmarking</b>	The process of comparing business processes and performance to industry bests and/or best practices from other industries.
<b>Equitable Share</b>	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
<b>GFS</b>	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
<b>GRAP</b>	Generally Recognised Accounting Practice. The standard for municipal accounting.
<b>IDP</b>	Integrated Development Plan. The main strategic planning document of the Municipality.
<b>KPI</b>	Key Performance Indicators. Measures of service output and/or outcome.
<b>MFMA</b>	The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.
<b>MTREF</b>	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
<b>Operating Expenditure</b>	Spending on the day-to-day expenses of the Municipality such as salaries and wages.



<b>Predetermined Objectives</b>	Strategic objectives, programs, projects, and performance indicators identified during the IDP/Budget process.
<b>Quarterly</b>	Period made up of three months July - September, October - December, January - March and April - June.
<b>Rates</b>	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
<b>SDBIP</b>	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
<b>Strategic Objectives</b>	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
<b>Vote</b>	One of the main segments into which a budget is divided, usually at directorate / department level.





## PART 1 – IN-YEAR REPORT

### Section 1 – Mayors Report

The municipality is facing the following challenges:

1. The municipality's budget is not implemented in accordance with the SDBIP. The main reason here is the non-responsiveness of COGHSTA with the approval of business plans for key infrastructural projects.
2. The municipality is facing a going concern risk. The creditors and debtors are growing month on month. The credit control and debt collection need to be intensified to avoid such risks.

### Section 2 – Resolutions

This will be tabled at Council by earliest available Council sitting date.

Some information will not be found on the attached tables, our system vendor did not populate all the required information on the system.

### Section 3 – Executive Summary

#### 3.1 Revenue by source Q2

Property rates

- The property rates levied by the Municipality year to date amounted to R20 991 666,00 against the R24 518 436 that is budgeted for.

Electricity service revenue

- Total electricity charged year to date amounted to R9 274 816,00

Water service revenue

- Water service charges at R8 753 030,00.

Sanitation service charges

- Sewer revenue totaled of R1 705 192,00.

Refuse removal service charges.

- Refuse service charges at R1 990 435,00

#### Operating Expenditure by type

Employee Related Cost

- Employee related cost year to date amounted to R18 118 195,00 for the 2<sup>nd</sup> Quarter of 2022.



**Bulk Purchases**

- There were R10 525 984,00 bulk purchases for 2<sup>nd</sup> Quarter.

**Other Materials (Repairs and Maintenance)**

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- Other material for Quarter2 of 2022 amounted to R 569 827,00.

**Contracted Services**

- Total expenditure of R2 289 085,00 is incurred for the 2<sup>nd</sup> quarter. This can highly be attributed to contracted services rendered for AFS and GRAP compliant asset register.

**Other Expenditures**

- Other expenditures year to date amounts to a total of R9 462 929,00.

**Capital Expenditure**

- Capital expenditure incurred year to date amounted to R2 289 085,00.

**Cash Flows**

The municipality must maintain and improve on the current cash flow management processes put in place. Clear targets need to be introduced for income and expenditure department. Year to date cash on hand at R41 397 410.69.

**3.2 Material variances from SDBIP**

- There are material variances from SDBIP due to CAPEX not being rolled out according to the plan. A revised SDBIP is therefore needed.

**3.5 Remedial action or Corrective steps**

1. A revised budget is needed to ensure authorized spending and that the operations and obligations of the municipality is funded.
2. Non-financial information like Key Performance Areas needs to be reworked to align with service delivery targets.



**Section 4 – In-Year Budget statement table**

**4.1 Quarterly budget statement**

**4.1.1 Table C1: Quarterly Statement Summary**

This table provide a summary of the most important information by pulling its information from the other tables to follow.

NC071 Ubuntu - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 211	24 518	24 518	(2)	20 992	12 259	8 732	71%	23 131
Service charges	31 424	33 581	33 581	13 208	21 723	16 791	4 933	29%	33 229
Investment revenue	450	409	409	172	173	375	(202)	-54%	391
Transfers and subsidies	40 597	43 041	43 041	(1 000)	15 142	39 454	(24 312)	-62%	48 499
Other own revenue	30 365	42 811	42 811	3 278	5 267	39 121	(33 854)	-87%	47 593
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>124 047</b>	<b>144 360</b>	<b>144 360</b>	<b>15 655</b>	<b>63 297</b>	<b>108 000</b>	<b>(44 702)</b>	<b>-41%</b>	<b>152 843</b>
Employee costs	36 488	44 483	44 483	9 310	18 118	40 776	(22 658)	-56%	38 487
Remuneration of Councillors	2 998	3 002	3 002	932	1 451	2 752	(1 301)	-47%	2 977
Depreciation & asset impairment	24 194	24 870	24 870	-	-	22 797	(22 797)	-100%	24 620
Finance charges	12 676	4 000	4 000	972	1 242	3 667	(2 425)	-66%	6 150
Materials and bulk purchases	19 966	22 001	22 001	3 559	11 096	20 167	(9 072)	-45%	20 117
Transfers and subsidies	-	-	-	-	-	-	-	-	0
Other expenditure	53 309	48 840	48 840	7 957	11 752	44 770	(33 018)	-74%	61 524
<b>Total Expenditure</b>	<b>149 632</b>	<b>147 195</b>	<b>147 195</b>	<b>22 729</b>	<b>43 659</b>	<b>134 929</b>	<b>(91 270)</b>	<b>-68%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>	<b>(25 584)</b>	<b>(2 835)</b>	<b>(2 835)</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(26 929)</b>	<b>46 568</b>	<b>-173%</b>	<b>(1 033)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	17 868	24 274	24 274	-	-	22 251	###	-100%	25 224
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>	<b>24 317</b>	<b>-520%</b>	<b>24 191</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>	<b>24 317</b>	<b>-520%</b>	<b>24 191</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	25 234	29 224	-	252	19 483	(19 231)	-99%	29 224
Capital transfers recognised	(249)	24 274	24 274	2 236	5 234	22 251	(17 017)	-76%	25 224
Borrowing	-	-	-	-	-	0	(0)	-100%	0
Internally generated funds	-	-	-	93	220	-	220	#DIV/0!	4 000
<b>Total sources of capital funds</b>	<b>(249)</b>	<b>24 274</b>	<b>24 274</b>	<b>2 329</b>	<b>5 454</b>	<b>22 251</b>	<b>(16 797)</b>	<b>-75%</b>	<b>29 224</b>
<b>Financial position</b>									
Total current assets	46 475	29 103	29 103	-	193 994	-	-	-	29 103
Total non current assets	585 048	585 233	585 233	-	585 048	-	-	-	585 048
Total current liabilities	114 842	73 426	73 426	-	97 214	-	-	-	87 400
Total non current liabilities	31 785	17 558	17 558	-	29 019	-	-	-	44 217
Community wealth/Equity	484 895	501 912	501 912	-	622 208	-	-	-	488 477
<b>Cash flows</b>									
Net cash from (used) operating	-	31 466	31 466	11 387	33 829	31 466	(2 364)	-8%	31 466
Net cash from (used) investing	-	-	-	-	(5 015)	-	5 015	#DIV/0!	-
Net cash from (used) financing	-	1	1	-	-	1	1	100%	1
<b>Cash/cash equivalents at the month/year end</b>	<b>4 744</b>	<b>33 355</b>	<b>33 355</b>	<b>-</b>	<b>41 397</b>	<b>33 355</b>	<b>(8 043)</b>	<b>-24%</b>	<b>44 049</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	10 252	3 999	3 708	3 442	7 664	4 140	16 493	102 899	152 597
<b>Creditors Age Analysis</b>									
Total Creditors	1 842	2 603	2 318	77 737	8 756	-	-	-	93 255



**4.1.2 Table C2: Quarterly Budget Statement – Financial Performance (Standard Classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics and Sub-functions

NC071 Ubuntu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		80 428	85 885	91 365	1 112	76 620	72 118	4 501	6%	91 365
Executive and council		568	1 059	1 059	-	(152)	794	(946)	-119%	1 059
Finance and administration		79 860	84 826	90 307	1 112	76 772	71 324	5 447	8%	90 307
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		695	802	1 042	4	33	758	(726)	-96%	1 042
Community and social services		695	790	1 030	3	28	750	(721)	-96%	1 030
Sport and recreation		-	12	12	1	4	9	(4)	-52%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 145	18 881	18 881	46	608	14 161	(13 553)	-96%	18 881
Planning and development		8 864	88	88	0	5	66	(62)	-93%	88
Road transport		10 281	18 793	18 793	46	603	14 095	(13 492)	-96%	18 793
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41 647	56 850	54 763	2 716	29 228	40 947	(11 719)	-29%	54 763
Energy sources		18 687	25 655	23 568	1 576	16 634	17 551	(917)	-5%	23 568
Water management		15 755	14 872	14 872	580	5 799	11 154	(5 355)	-48%	14 872
Waste water management		3 544	12 293	12 293	276	3 500	9 220	(5 719)	-62%	12 293
Waste management		3 660	4 030	4 030	284	3 295	3 023	272	9%	4 030
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>141 915</b>	<b>162 418</b>	<b>166 051</b>	<b>3 879</b>	<b>106 488</b>	<b>127 985</b>	<b>(21 497)</b>	<b>-17%</b>	<b>166 051</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		60 890	64 192	67 654	2 167	33 328	68 099	(34 771)	-51%	70 623
Executive and council		13 858	5 315	5 382	474	4 566	3 858	708	18%	5 382
Finance and administration		47 032	58 877	62 272	1 693	28 762	64 241	(35 478)	-55%	65 241
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 869	8 563	8 404	135	1 854	2 596	(743)	-29%	3 893
Community and social services		1 720	6 525	6 388	124	1 728	1 251	476	38%	1 877
Sport and recreation		1 149	2 026	2 004	11	126	1 336	(1 210)	-91%	2 004
Public safety		-	12	12	-	-	9	(9)	-100%	12
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 161	22 766	21 051	1 162	15 385	23 223	(7 838)	-34%	21 051
Planning and development		9 679	4 322	3 004	853	9 620	5 193	4 427	85%	3 004
Road transport		4 482	18 444	18 046	309	5 765	18 030	(12 266)	-68%	18 046
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		71 712	52 672	52 085	1 065	29 601	34 409	(4 808)	-14%	52 292
Energy sources		21 481	26 907	26 801	162	16 810	17 586	(776)	-4%	26 801
Water management		19 742	5 326	5 229	214	4 821	3 315	1 507	45%	5 229
Waste water management		17 509	11 815	11 470	280	3 873	7 619	(3 746)	-49%	11 428
Waste management		12 979	8 623	8 585	410	4 097	5 890	(1 793)	-30%	8 834
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>149 632</b>	<b>148 194</b>	<b>149 194</b>	<b>4 528</b>	<b>80 168</b>	<b>128 327</b>	<b>(48 159)</b>	<b>-38%</b>	<b>147 859</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(7 717)</b>	<b>14 224</b>	<b>16 857</b>	<b>(649)</b>	<b>26 320</b>	<b>(342)</b>	<b>26 663</b>	<b>-7786%</b>	<b>18 192</b>

**4.1.3 Table C3: Quarterly Budget Statement – Financial Performance (municipal vote classification)**

NC071 Ubuntu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	568	2	2	-	-	1	(1)	-100.0%	-
Vote 2 - Financial Services Directorate		79 807	45 250	45 250	1 113	12 726	22 625	(9 899)	-43.8%	-
Vote 3 - Corporate & Community Services		19 893	119 427	119 427	38	166	19 794	(19 628)	-99.2%	-
Vote 4 - Infrastructure & Planning		41 647	57 823	57 823	3 014	14 327	28 911	(14 584)	-50.4%	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>141 915</b>	<b>222 502</b>	<b>222 502</b>	<b>4 164</b>	<b>27 219</b>	<b>71 331</b>	<b>(44 112)</b>	<b>-61.8%</b>	<b>-</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	13 858	5 409	5 409	307	1 673	2 704	(1 032)	-38.2%	-
Vote 2 - Financial Services Directorate		37 219	42 397	42 397	4 254	10 536	250	10 286	4114.4%	-
Vote 3 - Corporate & Community Services		#REF!	81 494	81 494	1 963	10 466	20 607	(10 141)	-49.2%	-
Vote 4 - Infrastructure & Planning		71 712	58 175	58 175	4 408	15 928	29 088	(13 160)	-45.2%	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		64 062	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>#REF!</b>	<b>187 475</b>	<b>187 475</b>	<b>10 932</b>	<b>38 603</b>	<b>52 650</b>	<b>(14 047)</b>	<b>-26.7%</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>#REF!</b>	<b>35 027</b>	<b>35 027</b>	<b>(6 768)</b>	<b>(11 383)</b>	<b>18 682</b>	<b>(30 065)</b>	<b>-160.9%</b>	<b>-</b>

The budget is approved by Council on the municipal vote level.



**4.1.4 Table C4: Quarterly Budget Statement – Financial Performance (Revenue & Expenditure)**

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source since Council approves the revenue budget by source and expenditure budget by type.

NC071 Ubuntu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		21 211	24 518	24 518	(2)	20 992	12 259	8 732	71%	23 131
Service charges - electricity revenue		13 657	19 234	19 234	4 356	9 275	9 617	(342)	-4%	18 145
Service charges - water revenue		10 571	5 561	5 561	6 939	8 753	2 780	5 973	215%	6 451
Service charges - sanitation revenue		3 506	4 230	4 230	886	1 705	2 115	(410)	-19%	3 991
Service charges - refuse revenue		3 690	4 556	4 556	1 027	1 990	2 278	(288)	-13%	4 642
Rental of facilities and equipment		299	293	293	108	195	147	48	33%	269
Interest earned - external investments		450	409	409	172	173	375	(202)	-54%	391
Interest earned - outstanding debtors		8 463	3 776	3 776	2 949	4 787	3 461	1 325	38%	10 501
Dividends received		-	-	-	-	7	0	7	674100%	0
Fines, penalties and forfeits		9 884	37 531	37 531	4	4	34 403	(34 399)	-100%	35 406
Licences and permits		379	-	-	-	-	-	-	-	-
Agency services		-	393	393	136	240	360	(120)	-33%	505
Transfers and subsidies		40 597	43 041	43 041	(1 000)	15 142	39 454	(24 312)	-62%	48 499
Other revenue		10 080	817	817	81	34	749	(715)	-95%	912
Gains		1 259	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>124 047</b>	<b>144 360</b>	<b>144 360</b>	<b>15 655</b>	<b>63 297</b>	<b>108 000</b>	<b>(44 702)</b>	<b>-41%</b>	<b>152 843</b>
<b>Expenditure By Type</b>										
Employee related costs		36 488	44 483	44 483	9 310	18 118	40 776	(22 658)	-56%	38 487
Remuneration of councillors		2 998	3 002	3 002	932	1 451	2 752	(1 301)	-47%	2 977
Debt impairment		26 133	26 133	26 133	-	-	23 956	(23 956)	-100%	37 203
Depreciation & asset impairment		24 194	24 870	24 870	-	-	22 797	(22 797)	-100%	24 620
Finance charges		12 676	4 000	4 000	972	1 242	3 667	(2 425)	-68%	6 150
Bulk purchases		18 721	20 269	20 269	3 333	10 526	18 580	(8 054)	-43%	20 084
Other materials		1 245	1 732	1 732	226	570	1 587	(1 017)	-64%	33
Contracted services		7 161	8 740	8 740	1 890	2 289	8 011	(5 722)	-71%	6 954
Transfers and subsidies		-	-	-	-	-	-	-	-	0
Other expenditure		20 015	13 967	13 967	6 067	9 463	12 803	(3 340)	-26%	17 368
Losses		-	-	-	-	-	-	-	-	(0)
<b>Total Expenditure</b>		<b>149 632</b>	<b>147 195</b>	<b>147 195</b>	<b>22 729</b>	<b>43 659</b>	<b>134 929</b>	<b>(91 270)</b>	<b>-68%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		(25 584)	(2 835)	(2 835)	(7 074)	19 639	(26 929)	46 568	(0)	(1 033)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		17 868	24 274	24 274	-	-	22 251	(22 251)	(0)	25 224
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>			<b>24 191</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>			<b>24 191</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>			<b>24 191</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(7 074)</b>	<b>19 639</b>	<b>(4 678)</b>			<b>24 191</b>

**4.1.5 Table C5: Quarterly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)**

Table C5 depicts Capital Expenditure by standard classification and funding of these capital expenditures.

NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		0	0	0	-	-	0	(0)	-100%	0
Executive and council		0	0	0	-	-	0	(0)	-100%	0
Finance and administration		0	0	0	-	-	0	(0)	-100%	0
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		0	0	0	-	-	0	(0)	-100%	0
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		0	0	0	-	-	0	(0)	-100%	0
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 274	24 274	24 274	2 236	5 234	22 251	(17 017)	-76%	28 924
Energy sources		10 000	10 000	10 000	-	1 304	9 167	(7 852)	-86%	5 500
Water management		14 274	14 274	14 274	2 236	3 930	13 085	(9 155)	-70%	19 724
Waste water management		-	-	-	-	-	-	-	-	3 700
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	93	220	-	220	#DIV/0!	300
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	24 274	24 274	2 329	5 454	22 251	(16 797)	-75%	29 224
<b>Funded by:</b>										
National Government		(249)	24 274	24 274	2 236	5 234	22 251	(17 017)	-76%	25 224
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Education, Public Companies, etc.)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(249)	24 274	24 274	2 236	5 234	22 251	(17 017)	-76%	25 224
Borrowing	6	-	-	-	-	-	0	(0)	-100%	0
Internally generated funds		-	-	-	93	220	-	220	#DIV/0!	4 000
<b>Total Capital Funding</b>		<b>(249)</b>	<b>24 274</b>	<b>24 274</b>	<b>2 329</b>	<b>5 454</b>	<b>22 251</b>	<b>(16 797)</b>	<b>-75%</b>	<b>29 224</b>



## 4.1.6 Table C6: Quarterly Budget Statement – Financial Position

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		308	11 346	11 346	41 397	11 346
Call investment deposits		4 436	-	-	-	-
Consumer debtors		22 208	10 838	10 838	103 285	10 838
Other debtors		18 503	6 838	6 838	49 312	6 838
Current portion of long-term receivables		938	-	-	-	-
Inventory		81	81	81	-	81
<b>Total current assets</b>		<b>46 475</b>	<b>29 103</b>	<b>29 103</b>	<b>193 994</b>	<b>29 103</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		47 391	47 391	47 391	47 391	47 391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		537 635	537 792	537 792	537 635	537 635
Biological		-	-	-	-	-
Intangible		22	51	51	22	22
Other non-current assets		-	0	0	-	0
<b>Total non current assets</b>		<b>585 048</b>	<b>585 233</b>	<b>585 233</b>	<b>585 048</b>	<b>585 048</b>
<b>TOTAL ASSETS</b>		<b>631 522</b>	<b>614 336</b>	<b>614 336</b>	<b>779 042</b>	<b>614 151</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		231	231	231	433	433
Consumer deposits		199	200	200	200	200
Trade and other payables		110 653	72 563	72 563	93 255	83 440
Provisions		3 760	433	433	3 327	3 327
<b>Total current liabilities</b>		<b>114 842</b>	<b>73 426</b>	<b>73 426</b>	<b>97 214</b>	<b>87 400</b>
<b>Non current liabilities</b>						
Borrowing		107	107	107	1 725	1 725
Provisions		31 678	17 452	17 452	27 294	42 492
<b>Total non current liabilities</b>		<b>31 785</b>	<b>17 558</b>	<b>17 558</b>	<b>29 019</b>	<b>44 217</b>
<b>TOTAL LIABILITIES</b>		<b>146 627</b>	<b>90 984</b>	<b>90 984</b>	<b>126 233</b>	<b>131 617</b>
<b>NET ASSETS</b>	2	<b>484 895</b>	<b>523 352</b>	<b>523 352</b>	<b>652 809</b>	<b>482 533</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		484 895	501 912	501 912	622 208	488 477
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>484 895</b>	<b>501 912</b>	<b>501 912</b>	<b>622 208</b>	<b>488 477</b>

**4.1.7 Table C7: Quarterly Budget Statement – Cash Flow**

This table includes the balance of cashbook and current investment deposits.

Refer to PART 2 Section 7 for a more comprehensive picture of the cash position of the municipality which includes none-current investments and commitments against available resources.

NC071 Ubuntu - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	15 594	15 594	299	9 840	15 594	(5 754)	-37%	15 594
Service charges		-	26 856	26 856	1 336	10 087	26 856	(16 769)	-62%	26 856
Other revenue		-	12 699	12 699	-	5 631	12 699	(7 067)	-56%	12 699
Transfers and Subsidies - Operational		-	43 041	43 041	4 800	38 058	43 041	(4 983)	-12%	43 041
Transfers and Subsidies - Capital		-	24 274	24 274	6 000	10 154	24 274	(14 120)	-58%	24 274
Interest		-	255	255	-	-	255	(255)	-100%	255
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(87 252)	(87 252)	(1 048)	(39 941)	(87 252)	(47 311)	54%	(87 252)
Finance charges		-	(4 000)	(4 000)	-	-	(4 000)	(4 000)	100%	(4 000)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	31 466	31 466	11 387	33 829	31 466	(2 364)	-8%	31 466
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	-	-	-	(5 015)	-	5 015	#DIV/0!	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	-	(5 015)	-	5 015	#DIV/0!	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	1	1	-	-	1	(1)	-100%	1
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	(0)	(0)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	1	1	-	-	1	1	100%	1
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	31 466	31 466	11 387	28 815	31 466			31 466
Cash/cash equivalents at beginning:		4 744	1 888	1 888		12 583	1 888			12 583
Cash/cash equivalents at month/year end:		4 744	33 355	33 355		41 397	33 355			44 049

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors Analysis

#### 5.1 Supporting Table SC3

NC071 Ubuntu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 801	1 050	902	872	814	853	4 336	32 298	47 927	39 174	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	894	695	623	450	579	565	1 434	7 053	12 283	10 071	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 283	1 128	1 090	1 064	5 299	1 736	5 425	30 545	47 561	44 050	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	655	577	558	550	503	503	2 700	16 836	22 882	21 091	-	-
Receivables from Exchange Transactions - Waste Management	1600	571	511	507	488	441	464	2 464	14 747	20 193	18 605	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	40	34	25	25	24	24	109	1 219	1 501	1 402	-	-
Interest on Atear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	4	3	3	3	24	202	250	235	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>10 252</b>	<b>3 999</b>	<b>3 708</b>	<b>3 442</b>	<b>7 664</b>	<b>4 140</b>	<b>16 493</b>	<b>102 899</b>	<b>152 597</b>	<b>134 638</b>	<b>-</b>	<b>-</b>
2019/20 - totals only		#####	0	0	0	0	0	0	0	101 093	-	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 005	910	956	704	5 234	1 197	2 103	11 954	24 073	21 202	-	-
Commercial	2300	1 955	824	642	630	424	810	3 274	14 077	21 737	19 206	-	-
Households	2400	7 940	2 052	1 900	1 939	1 808	1 925	10 008	68 760	96 373	84 481	-	-
Other	2500	242	212	210	178	177	208	1 108	8 078	10 413	9 749	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>10 252</b>	<b>3 999</b>	<b>3 708</b>	<b>3 442</b>	<b>7 664</b>	<b>4 140</b>	<b>16 493</b>	<b>102 899</b>	<b>152 597</b>	<b>134 638</b>	<b>-</b>	<b>-</b>

Majority of the debt from households are from indigents. Currently we are in a process of requesting Council’s recommendation in writing off such debt that is considered irrecoverable.

### Section 6 – Creditor’s Analysis

#### 6.1 Supporting Table SC4

NC071 Ubuntu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	1 798	1 781	77 535	-	-	-	-	81 114
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	84	-	-	-	-	-	-	-	84
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(76)	-	-	-	2 404	-	-	-	2 329
Auditor General	0800	1 834	804	537	202	6 351	-	-	-	9 728
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 842</b>	<b>2 603</b>	<b>2 318</b>	<b>77 737</b>	<b>8 756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93 255</b>



## Section 7 – Investment Portfolio Analysis

### 7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
BIBLIOTEEK PROJEK			Call Investment							442	1	-	-	443
DEERNISFONDS IOT			Call Investment							647	6	-	5 197	5 850
EEFONDSE			Call Investment							5 455	11	(6 270)	4 800	3 996
ELECTRICAL PROJECT			Call Investment							2 574	16	-	6 000	8 590
EPWP PROJEK			Call Investment							0	-	-	-	0
ESKOM PAYMENTS STRAT			Call Investment							597	2	(854)	1 210	955
FMG GRANT			Call Investment							966	1	(419)	-	548
<b>Municipality sub-total</b>										<b>10 681</b>		<b>(7 542)</b>	<b>17 207</b>	<b>20 382</b>
<b>Entities</b>														
KERKSTRAAT SUBSIDIE			Call Investment							148	-	-	-	148
MIGFONDSE			Call Investment							6 095	6	(5 216)	-	885
PROJ CONSOLIDAT MSG			Call Investment							137	0	-	-	137
RETENTIONS			Call Investment							1 987	4	(46)	24	1 969
WSIG			Call Investment							3 542	4	(2 009)	-	1 537
TOA			Call Investment							-	-	-	-	-
<b>Entities sub-total</b>										<b>11 909</b>		<b>(7 271)</b>	<b>24</b>	<b>4 676</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>22 590</b>		<b>(14 813)</b>	<b>17 231</b>	<b>25 058</b>

Section 8 – Allocations, grant receipts and expenditure 8.1 Supporting Table SC6

NC071 Ubuntu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		3 501	44 588	49 981	-	18 942	32 739	(14 851)	-45.4%	46 489
Local Government Equitable Share		-	41 096	46 489	-	16 142	30 993	(14 851)	-47.9%	46 489
Finance Management		2 435	2 435	2 435	-	2 800	1 218			
EPWP Incentive		1 000	1 057	1 057	-	-	529			
	3									
COVID-19 COGTA Incentive grant		66			-	-	-			
<b>Provincial Government:</b>		-	770	2 010	-	1 000	1 340	(340)	-25.4%	2 010
Sport and Recreation		-	770	2 010	-	1 000	1 340	(340)	-25.4%	2 010
	4									
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	3 501	45 358	51 991	-	19 942	34 079	(15 191)	-44.6%	48 499
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 188	39 934	40 224	6 000	12 150	16 816	(4 666)	-27.7%	25 224
Municipal Infrastructure Grant (MIG)		-	24 934	25 224	-	950	16 816	(15 866)	-94.4%	25 224
INEP & WSIG		10 188	15 000	15 000	6 000	11 200		11 200	#DNV/0!	
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	10 188	39 934	40 224	6 000	12 150	16 816	(4 666)	-27.7%	25 224
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	13 689	85 292	92 215	6 000	32 092	50 895	(19 857)	-39.0%	73 723

8.2 Supporting Table SC7 (1) – Grand Expenditure

NC071 Ubuntu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		3 490	45 020	50 413	18 540	54 719	2 616	52 103	1991.7%	0
Local Government Equitable Share		-	41 096	46 489	17 846	47 785	-	47 785	#DIV/0!	0
Finance Management		2 435	2 867	2 867	693	6 927	1 911	5 015	262.4%	
EPWP Incentive		989	1 057	1 057	-	7	705	(697)	-99.0%	
COVID-19 COGTA Incentive grant		66								
Provincial Government:		-	770	2 010	71	418	1 340	(922)	-68.8%	-
Sport and Recreation		-	770	2 010	71	418	1 340	(922)	-68.8%	-
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>3 490</b>	<b>45 790</b>	<b>52 423</b>	<b>18 610</b>	<b>55 138</b>	<b>3 956</b>	<b>51 182</b>	<b>1293.8%</b>	<b>0</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		10 205	15 000	15 000	431	4 424	7 500	(3 076)	-41.0%	-
Municipal Infrastructure Grant (MIG)		-	-	-	418	682	-	682	#DIV/0!	-
INEP & WSIG		10 205	15 000	15 000	12	3 742	7 500	(3 758)	-50.1%	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>10 205</b>	<b>15 000</b>	<b>15 000</b>	<b>431</b>	<b>4 424</b>	<b>7 500</b>	<b>(3 076)</b>	<b>-41.0%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>13 695</b>	<b>60 790</b>	<b>67 423</b>	<b>19 041</b>	<b>59 562</b>	<b>11 456</b>	<b>48 106</b>	<b>419.9%</b>	<b>0</b>



**8.3 Supporting Table SC7 (2) – Grant Expenditure against approved rollovers.**

NC071 Ubuntu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Local Government Equitable Share						
Finance Management						
EPWP Incentive						
COVID-19 COGTA Incentive grant						
Provincial Government:		-	-	-	-	
Sport and Recreation						
Other transfers and grants [insert description]						
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
INEP & WSIG						
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

# Section 9 – Councilor’s allowances and employee benefits

## 9.1 Supporting Table SC8

NC071 Ubuntu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								Full Year Forecast
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	1 988	1 988	-	441	1 325	(885)	-67%	1 988
Pension and UIF Contributions		-	0	0	-	-	0	(0)	-100%	0
Medical Aid Contributions		-	0	0	-	-	0	(0)	-100%	0
Motor Vehicle Allowance		-	678	678	-	67	452	(385)	-85%	678
Cellphone Allowance		-	311	311	-	73	207	(134)	-65%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	-	-	0	(0)	-100%	0
<b>Sub Total - Councillors</b>		-	2 977	2 977	-	581	1 985	(1 404)	-71%	2 977
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	4 710	4 710	-	187	3 140	(2 953)	-94%	4 710
Pension and UIF Contributions		-	114	114	-	19	76	(57)	-75%	114
Medical Aid Contributions		-	0	0	-	-	0	(0)	-100%	0
Overtime		-	0	0	-	-	0	(0)	-100%	0
Performance Bonus		-	52	52	-	-	35	(35)	-100%	52
Motor Vehicle Allowance		-	63	63	-	25	42	(17)	-40%	63
Cellphone Allowance		-	0	0	-	-	0	(0)	-100%	0
Housing Allowances		-	0	0	-	-	0	(0)	-100%	0
Other benefits and allowances		-	94	94	-	108	62	46	73%	94
Payments in lieu of leave		-	0	0	-	-	0	(0)	-100%	0
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	5 033	5 033	-	339	3 355	(3 016)	-90%	5 033
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	23 766	23 766	-	6 164	15 844	(9 680)	-61%	23 766
Pension and UIF Contributions		-	4 924	4 924	-	1 072	3 283	(2 211)	-67%	4 924
Medical Aid Contributions		-	491	491	-	94	327	(234)	-71%	491
Overtime		-	0	0	-	220	0	220	#####	0
Performance Bonus		-	1 658	1 658	-	397	1 105	(708)	-64%	1 658
Motor Vehicle Allowance		-	0	0	-	38	0	38	476525%	0
Cellphone Allowance		-	4	4	-	1	2	(2)	-75%	4
Housing Allowances		-	355	355	-	41	237	(196)	-83%	355
Other benefits and allowances		-	2 257	2 257	-	20	1 504	(1 484)	-99%	2 257
Payments in lieu of leave		-	0	0	-	-	0	(0)	-100%	0
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	0	0	-	8	0	8	84767%	0
<b>Sub Total - Other Municipal Staff</b>		-	33 454	33 454	-	8 054	22 303	(14 249)	-64%	33 454
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	41 464	41 464	-	8 975	27 643	(18 668)	-68%	41 464
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	41 464	41 464	-	8 975	27 643	(18 668)	-68%	41 464
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	38 487	38 487	-	8 394	25 658	(17 265)	-67%	38 487



## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	-	2 103	2 435	862	862	2 435	1 573	64.6%	3%
August	-	2 103	2 435	833	1 695	4 871	3 175	65.2%	7%
September	-	2 103	2 435	1 430	3 126	7 306	4 181	57.2%	12%
October	-	2 103	2 435	1 430	4 556	9 741	5 186	53.2%	18%
November	-	2 103	2 435	3 126	7 681	12 177	4 495	36.9%	30%
December	-	2 103	2 435	2 329	10 010	14 612	4 602	31.5%	40%
January	-	2 103	2 435	-	-	17 047	-	-	-
February	-	2 103	2 435	-	-	19 483	-	-	-
March	-	2 103	2 435	-	-	21 918	-	-	-
April	-	2 103	2 435	-	-	24 353	-	-	-
May	-	2 103	2 435	-	-	26 789	-	-	-
June	-	2 103	2 435	-	-	29 224	-	-	-
<b>Total Capital expenditure</b>	-	<b>25 234</b>	<b>29 224</b>	<b>10 010</b>					

10.2 Supporting Table SC13 (a)(b)(c)

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
<b>Infrastructure</b>	1	-	14 000	14 000	-	2 735	12 833	10 099	78.7%	13 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	10 000	10 000	-	1 304	9 167	7 862	85.8%	5 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	10 000	10 000	-	1 304	9 167	7 862	85.8%	5 500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	4 000	4 000	-	1 430	3 667	2 236	61.0%	7 500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	4 000	4 000	-	1 430	3 667	2 236	61.0%	7 500
<b>Furniture and Office Equipment</b>		-	-	-	46	202	200	(2)	-0.9%	300
Furniture and Office Equipment		-	-	-	46	202	200	(2)	-0.9%	300
<b>Machinery and Equipment</b>		-	0	0	-	-	0	0	100.0%	0
Machinery and Equipment		-	0	0	-	-	0	0	100.0%	0
<b>Transport Assets</b>		-	-	-	-	-	2 467	2 467	100.0%	3 700
Transport Assets		-	-	-	-	-	2 467	2 467	100.0%	3 700
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	14 000	14 000	46	2 936	15 500	12 564	81.1%	17 000

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, **R.A Jacobs** as Acting Municipal Manager of **Ubuntu Municipality**,

hereby certify that –

(Mark as appropriate)

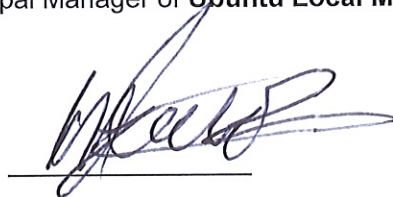
- The monthly budget statements. Sec.71
- The quarterly report on the implementation of the budget and financial state of the municipality. Sec.52 (d)
- The mid-year budget and performance assessment. Sec.72

For Q02 of **2021/2022 financial year** has been prepared in terms of Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

It should be however noted that these figures have been extracted from the financial system EMS with alterations, some discrepancies or deviations may exist due to data migration and integration of FMS and EMS financial systems. The Sebata EMS system is non-compliant with MSCOA regulations.

Acting Municipal Manager of **Ubuntu Local Municipality (NC071)**

Signature



Date

