

Ubuntu Municipality



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

# IN-YEAR REPORT M04 2021

October 2020

# 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: Sec.71 Reporting

A handwritten signature in black ink, appearing to be the initials 'CAF' or similar, located in the bottom right corner of the page.

# Table of Contents

Glossary.....	2
PART 1 – IN-YEAR REPORT.....	4
Section 1 – Mayor’s Report.....	4
Section 2 – Resolutions.....	4
Section 3 – Executive Summary.....	4
Section 4 – In-Year budget statement Tables.....	6
PART 2 – SUPPORTING DOCUMENTATION.....	14
Section 5 – Debtors Analysis.....	14
Section 6 – Creditors Analysis.....	14
Section 7 – Investment Portfolio analysis.....	15
Section 8 – Allocation of Grants Receipt & Expenditure.....	16
Section 9 – Expenditure on Councilor allowances and employee benefits.....	19
Section 10 – Capital program performance.....	20
Section 11 – Municipal manager’s quality certification.....	21



## GLOSSARY OF TERMS

<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 principle 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 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. The continues vacancy of the Senior Manager responsible for technical services

### Section 2 – Resolutions

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

### Section 3 – Executive Summary

#### 3.1 Revenue by source

Property rates

- The Municipality levied property rates to the total tune of R 22 196 209 for October 2020.

Electricity service Revenue

- Total electricity sales amounted to R 2 965 345.

Water service Revenue

- Water service charges at -R 209 172, this decline can be attributed to correction of faulty billing for prior periods.

Sanitation service charges

- Sewer revenue totaled of R 459 472.

Refuse removal service charges

- Refuse service charge came at a total of R 553 451.

#### Operating Expenditure by type

Employee Related Cost

- Employee related cost amounted to R 8 393 610 for the month of October 2020, this huge jump from the previous month can be attributed payments of outstanding amounts to third parties.

Bulk Purchases



- The losses in the electricity department contributes to the high expenditure level in this department. The implementation plan approved in the Finance Committee meeting needs to be implemented as soon as possible.
- Total Electricity and Water bulk purchases amounted to R 5 211 812.

#### Other Materials (Repairs and Maintenance)

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- Asset management is working in ensuring critical infrastructure assets for basic service delivery are being identified for urgent repairs or replacement. Because the municipality does not currently have a sufficient and effective asset infrastructure management system in place, Repairs and Maintenance of infrastructure assets cannot be managed effectively, hence these expenses are incurred on a when and where needed basis by Infrastructure Department. total expenditure of R 29 225, indicating significant low maintenance cost for Infrastructure assets.

#### Contracted Services

- Total expenditure of R 790 944, this can highly be attributed to contracted services rendered for AFS and GRAP compliant asset register.

#### Other Expenditures

- Serious implementation of cost containment is needed to avoid spending on non-priority items.

### Capital Expenditure

Total spending of R 252 237 was incurred for capital expenditure during the month of October 2020.

Capital expenditure was funded from own revenue source for purchases of office furniture and equipment.

### 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.

### 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

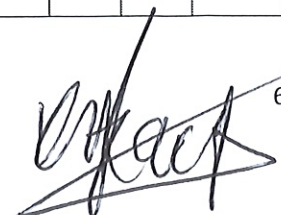
### 4.1 Quarterly budget statement

#### 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 - M04 October

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	32 481	23 131	23 131	–	22 196	7 710	14 486	188%	23 131
Service charges	11 390	31 972	31 972	–	3 769	10 657	(6 888)	-65%	31 972
Investment revenue	209	386	386	–	52	129	(76)	-59%	386
Transfers and subsidies	28 631	41 866	47 499	–	16 727	25 357	(8 630)	-34%	47 499
Other own revenue	6 307	40 129	40 129	–	1 882	13 377	(11 494)	-86%	40 129
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>79 018</b>	<b>137 484</b>	<b>143 117</b>	<b>–</b>	<b>44 627</b>	<b>57 230</b>	<b>(12 603)</b>	<b>-22%</b>	<b>143 117</b>
Employee costs	38 952	38 487	38 487	–	8 394	12 829	(4 436)	-35%	38 487
Remuneration of Councillors	2 806	2 977	2 977	–	581	992	(411)	-41%	2 977
Depreciation & asset impairment	–	24 620	24 620	–	–	8 207	(8 207)	-100%	24 620
Finance charges	89	6 150	6 150	–	3	2 050	(2 047)	-100%	6 150
Materials and bulk purchases	11 891	20 694	20 694	–	5 241	6 898	(1 657)	-24%	20 694
Transfers and subsidies	448	0	0	–	–	0	(0)	-100%	0
Other expenditure	15 556	55 266	56 266	–	3 973	18 695	(14 722)	-79%	56 266
<b>Total Expenditure</b>	<b>69 742</b>	<b>148 194</b>	<b>149 194</b>	<b>–</b>	<b>18 191</b>	<b>49 671</b>	<b>(31 481)</b>	<b>-63%</b>	<b>149 194</b>
<b>Surplus/(Deficit)</b>	<b>9 276</b>	<b>(10 710)</b>	<b>(6 077)</b>	<b>–</b>	<b>26 436</b>	<b>7 559</b>	<b>18 878</b>	<b>250%</b>	<b>(6 077)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	24 934	22 934	–	–	7 311	(7 311)	-100%	22 934
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 276</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 436</b>	<b>14 870</b>	<b>11 566</b>	<b>78%</b>	<b>16 857</b>
Share of surplus/ (deficit) of associates	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>9 276</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 436</b>	<b>14 870</b>	<b>11 566</b>	<b>78%</b>	<b>16 857</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 494</b>	<b>25 234</b>	<b>24 834</b>	<b>–</b>	<b>252</b>	<b>7 848</b>	<b>(7 595)</b>	<b>-97%</b>	<b>24 834</b>
Capital transfers recognised	14 309	24 934	22 934	–	–	7 311	(7 311)	-100%	22 934
Borrowing	–	0	0	–	–	0	(0)	-100%	0
Internally generated funds	58	300	1 900	–	252	536	(284)	-53%	1 900
<b>Total sources of capital funds</b>	<b>14 366</b>	<b>25 234</b>	<b>24 834</b>	<b>–</b>	<b>252</b>	<b>7 848</b>	<b>(7 595)</b>	<b>-97%</b>	<b>24 834</b>
<b>Financial position</b>									
Total current assets	(9 980)	13 223	13 223	–	12 126	–	–	–	13 223
Total non current assets	–	646 678	646 278	–	252	–	–	–	646 278
Total current liabilities	34 907	83 078	80 285	–	(14 082)	–	–	–	80 285
Total non current liabilities	–	12 432	12 432	–	25	–	–	–	12 432
Community wealth/Equity	9 276	550 167	566 784	–	26 436	–	–	–	566 784
<b>Cash flows</b>									
Net cash from (used) operating	68 870	32 513	35 146	–	11 349	8 801	(2 548)	-29%	35 146
Net cash from (used) investing	–	24 934	24 534	–	(274)	6 691	6 965	104%	24 534
Net cash from (used) financing	(5 382)	(0)	(0)	–	0	(0)	(0)	2511%	(0)
Cash/cash equivalents at the month/year end	78 000	55 641	57 874	–	11 075	13 686	2 611	19%	59 680
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 470	4 774	3 766	3 813	3 572	3 670	3 183	82 391	110 639
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	9	2	1	–	–	0	12





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

NC071 Ubuntu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		69 062	85 972	91 365	-	40 772	40 041	732	2%	91 365
Executive and council		250	1 059	1 059	-	3	353	(350)	-99%	1 059
Finance and administration		68 812	84 914	90 307	-	40 769	39 688	1 082	3%	90 307
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14	802	1 042	-	7	286	(280)	-98%	1 042
Community and social services		14	790	1 030	-	7	282	(276)	-98%	1 030
Sport and recreation		-	12	12	-	-	4	(4)	-100%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		325	18 881	18 881	-	79	6 294	(6 215)	-99%	18 881
Planning and development		2	88	88	-	1	29	(29)	-98%	88
Road transport		323	18 793	18 793	-	78	6 264	(6 186)	-99%	18 793
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 617	56 763	54 763	-	3 769	17 921	(14 152)	-79%	54 763
Energy sources		12 238	25 568	23 568	-	2 965	7 523	(4 557)	-61%	23 568
Water management		(2 119)	14 872	14 872	-	(209)	4 958	(5 167)	-104%	14 872
Waste water management		451	12 293	12 293	-	459	4 098	(3 638)	-89%	12 293
Waste management		(954)	4 030	4 030	-	554	1 343	(790)	-59%	4 030
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>79 018</b>	<b>162 418</b>	<b>166 051</b>	<b>-</b>	<b>44 627</b>	<b>64 541</b>	<b>(19 914)</b>	<b>-31%</b>	<b>166 051</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		28 239	66 654	67 654	-	6 326	22 491	(16 165)	-72%	67 654
Executive and council		4 786	5 382	5 382	-	930	1 794	(864)	-48%	5 382
Finance and administration		23 453	61 272	62 272	-	5 397	20 697	(15 300)	-74%	62 272
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 693	8 404	8 404	-	403	2 801	(2 398)	-86%	8 404
Community and social services		1 663	6 388	6 388	-	378	2 129	(1 751)	-82%	6 388
Sport and recreation		30	2 004	2 004	-	25	668	(643)	-96%	2 004
Public safety		-	12	12	-	-	4	(4)	-100%	12
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 248	21 051	21 051	-	3 135	7 017	(3 882)	-55%	21 051
Planning and development		11 220	3 004	3 004	-	1 545	1 001	543	54%	3 004
Road transport		7 028	18 046	18 046	-	1 591	6 016	(4 425)	-74%	18 046
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 573	52 085	52 085	-	8 326	17 362	(9 036)	-52%	52 085
Energy sources		13 671	26 801	26 801	-	5 273	8 934	(3 660)	-41%	26 801
Water management		3 521	5 229	5 229	-	1 165	1 743	(578)	-33%	5 229
Waste water management		4 461	11 470	11 470	-	1 278	3 824	(2 545)	-67%	11 470
Waste management		2 920	8 585	8 585	-	609	2 862	(2 252)	-79%	8 585
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>72 753</b>	<b>148 194</b>	<b>149 194</b>	<b>-</b>	<b>18 191</b>	<b>49 671</b>	<b>(31 481)</b>	<b>-63%</b>	<b>149 194</b>
<b>Surplus/ (Deficit) for the year</b>		<b>6 264</b>	<b>14 224</b>	<b>16 857</b>	<b>-</b>	<b>26 436</b>	<b>14 870</b>	<b>11 566</b>	<b>78%</b>	<b>16 857</b>

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

**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) - M04 October

Vote 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 Vote</b>										
Vote 1 - Office of the Municipal Manager	1	(0)	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		68 585	67 562	72 955	-	40 724	33 904	6 820	20.1%	72 955
Vote 3 - Corporate & Community Services		631	37 806	38 046	-	95	12 621	(12 526)	-99.2%	38 046
Vote 4 - Infrastructure & Planning		9 801	57 049	55 049	-	3 808	18 016	(14 209)	-78.9%	55 049
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>	<b>2</b>	<b>79 018</b>	<b>162 418</b>	<b>166 051</b>	<b>-</b>	<b>44 627</b>	<b>64 541</b>	<b>(19 914)</b>	<b>-30.9%</b>	<b>166 051</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	394	3 058	3 058	-	181	1 020	(838)	-82.2%	3 058
Vote 2 - Financial Services Directorate		16 368	53 969	54 969	-	4 080	18 262	(14 183)	-77.7%	54 969
Vote 3 - Corporate & Community Services		18 758	21 256	21 256	-	3 091	7 085	(3 994)	-56.4%	21 256
Vote 4 - Infrastructure & Planning		33 169	66 711	66 711	-	10 086	22 238	(12 152)	-54.6%	66 711
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		4 057	3 200	3 200	-	753	1 067	(314)	-29.4%	3 200
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>	<b>2</b>	<b>72 746</b>	<b>148 194</b>	<b>149 194</b>	<b>-</b>	<b>18 191</b>	<b>49 671</b>	<b>(31 481)</b>	<b>-63.4%</b>	<b>149 194</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>6 272</b>	<b>14 224</b>	<b>16 857</b>	<b>-</b>	<b>26 436</b>	<b>14 870</b>	<b>11 566</b>	<b>77.8%</b>	<b>16 857</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) - M04 October

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		32 481	23 131	23 131	–	22 196	7 710	14 486	188%	23 131
Service charges - electricity revenue		12 054	18 115	18 115	–	2 965	6 039	(3 073)	-51%	18 115
Service charges - water revenue		(161)	5 035	5 035	–	(209)	1 678	(1 887)	-112%	5 035
Service charges - sanitation revenue		451	4 793	4 793	–	459	1 598	(1 138)	-71%	4 793
Service charges - refuse revenue		(955)	4 029	4 029	–	553	1 343	(790)	-59%	4 029
Rental of facilities and equipment		183	216	216	–	38	72	(34)	-48%	216
Interest earned - external investments		209	386	386	–	52	129	(76)	-59%	386
Interest earned - outstanding debtors		5 560	3 361	3 361	–	1 734	1 120	614	55%	3 361
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		38	35 406	35 406	–	–	11 802	(11 802)	-100%	35 406
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		309	371	371	–	77	124	(47)	-38%	371
Transfers and subsidies		28 631	41 866	47 499	–	16 727	25 357	(8 630)	-34%	47 499
Other revenue		211	776	776	–	33	259	(226)	-87%	776
Gains		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>79 011</b>	<b>137 484</b>	<b>143 117</b>	<b>–</b>	<b>44 626</b>	<b>57 230</b>	<b>(12 604)</b>	<b>-22%</b>	<b>143 117</b>
<b>Expenditure By Type</b>										
Employee related costs		38 952	38 487	38 487	–	8 394	12 829	(4 436)	-35%	38 487
Remuneration of councillors		2 806	2 977	2 977	–	581	992	(411)	-41%	2 977
Debt impairment		–	37 203	37 203	–	–	12 401	(12 401)	-100%	37 203
Depreciation & asset impairment		–	24 620	24 620	–	–	8 207	(8 207)	-100%	24 620
Finance charges		89	6 150	6 150	–	3	2 050	(2 047)	-100%	6 150
Bulk purchases		11 565	20 661	20 661	–	5 212	6 887	(1 675)	-24%	20 661
Other materials		326	33	33	–	29	11	18	164%	33
Contracted services		6 174	6 232	6 232	–	791	2 077	(1 286)	-62%	6 232
Transfers and subsidies		448	0	0	–	–	0	(0)	-100%	0
Other expenditure		9 382	11 831	12 831	–	3 182	4 217	(1 035)	-25%	12 831
Losses		–	(0)	(0)	–	–	(0)	0	-100%	(0)
<b>Total Expenditure</b>		<b>69 742</b>	<b>148 194</b>	<b>149 194</b>	<b>–</b>	<b>18 191</b>	<b>49 671</b>	<b>(31 481)</b>	<b>-63%</b>	<b>149 194</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 269	(10 710)	(6 077)	–	26 435	7 559	18 877	0	(6 077)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	24 934	22 934	–	–	7 311	(7 311)	(0)	22 934
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 269</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 435</b>	<b>14 870</b>			<b>16 857</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>9 269</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 435</b>	<b>14 870</b>			<b>16 857</b>
Atributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 269</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 435</b>	<b>14 870</b>			<b>16 857</b>
Share of surplus/ (deficit) of associates		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>9 269</b>	<b>14 224</b>	<b>16 857</b>	<b>–</b>	<b>26 435</b>	<b>14 870</b>			<b>16 857</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) - M04 October

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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		14 309	24 934	22 934	-	-	7 311	(7 311)	-100%	22 934
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 Capital Multi-year expenditure</b>	4,7	14 309	24 934	22 934	-	-	7 311	(7 311)	-100%	22 934
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Office of the Municipal Manager		-	0	0	-	-	0	(0)	-100%	0
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		185	300	1 900	-	252	536	(284)	-53%	1 900
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	0	0	-	-	0	(0)	-100%	0
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 Capital single-year expenditure</b>	4	185	300	1 900	-	252	536	(284)	-53%	1 900
<b>Total Capital Expenditure</b>		14 494	25 234	24 834	-	252	7 848	(7 595)	-97%	24 834
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	0	0	-	-	0	(0)	-100%	0
Executive and council		-	0	0	-	-	0	(0)	-100%	0
Finance and administration		-	0	0	-	-	0	(0)	-100%	0
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	0	0	-	-	0	(0)	-100%	0
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	0	0	-	-	0	(0)	-100%	0
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		14 436	24 934	24 534	-	-	7 748	(7 748)	-100%	24 534
Energy sources		3 208	7 500	5 500	-	-	1 500	(1 500)	-100%	5 500
Water management		11 228	17 434	17 434	-	-	5 811	(5 811)	-100%	17 434
Waste water management		-	-	1 600	-	-	436	(436)	-100%	1 600
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		58	300	300	-	252	100	152	152%	300
<b>Total Capital Expenditure - Functional Classification</b>	3	14 494	25 234	24 834	-	252	7 848	(7 595)	-97%	24 834
<b>Funded by:</b>										
National Government		14 309	24 934	22 934	-	-	7 311	(7 311)	-100%	22 934
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		14 309	24 934	22 934	-	-	7 311	(7 311)	-100%	22 934
<b>Borrowing</b>	6	-	0	0	-	-	0	(0)	-100%	0
<b>Internally generated funds</b>		58	300	1 900	-	252	536	(284)	-53%	1 900
<b>Total Capital Funding</b>		14 366	25 234	24 834	-	252	7 848	(7 595)	-97%	24 834



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

Northern Cape: Ubuntu(NC071) - Table C6 Monthly Budget Statement - Financial Position ( All ) M04 of 2021

Description	Ref	2019/20	Budget year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4 744	2 385	2 385	74 934	2 385
Call deposits and investments		-	0	0	15 619	0
Consumer debtors		13 351	10 838	10 838	-	10 838
Other debtors		938	0	0	97 627	0
Current portion of long-term receivables		27 361	-	-	-	-
Inventory		81	0	0	-	0
<b>Total current assets</b>		<b>46 475</b>	<b>13 223</b>	<b>13 223</b>	<b>188 180</b>	<b>13 223</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		47 391	29 638	29 638	29 638	29 638
Investment in Associate		-	-	-	-	-
Property, plant and equipment		537 635	617 014	616 614	616 614	616 614
Biological		-	-	-	-	-
Intangible		22	27	27	27	27
Other non-current assets		-	0	0	-	0
<b>Total non current assets</b>		<b>585 048</b>	<b>646 678</b>	<b>646 278</b>	<b>646 278</b>	<b>646 278</b>
<b>TOTAL ASSETS</b>		<b>631 522</b>	<b>659 901</b>	<b>659 501</b>	<b>834 458</b>	<b>659 501</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		5 551	0	0	-	0
Consumer deposits		200	0	0	0	0
Trade and other payables		105 332	80 000	77 207	92 911	77 207
Provisions		3 760	3 077	3 077	3 077	3 077
<b>Total current liabilities</b>		<b>114 842</b>	<b>83 078</b>	<b>80 285</b>	<b>95 989</b>	<b>80 285</b>
<b>Non current liabilities</b>						
Financial liabilities		107	1 619	1 619	-	1 619
Provisions		31 678	10 814	10 814	10 814	10 814
<b>Total non current liabilities</b>		<b>31 785</b>	<b>12 432</b>	<b>12 432</b>	<b>10 814</b>	<b>12 432</b>
<b>TOTAL LIABILITIES</b>		<b>146 627</b>	<b>95 510</b>	<b>92 717</b>	<b>106 802</b>	<b>92 717</b>
<b>NET ASSETS</b>	2	<b>484 895</b>	<b>564 391</b>	<b>566 784</b>	<b>727 656</b>	<b>566 784</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		484 895	564 391	566 784	-	566 784
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>484 895</b>	<b>564 391</b>	<b>566 784</b>	<b>-</b>	<b>566 784</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.

Northern Cape: Ubuntu(NC071) - Table C7 Monthly Budgeted Cash Flows ( All) for M04 October 2020

Description	Ref	2019/20	Budget year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	M04 Oct Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Properly rates			13 079	13 079	5 410	8 065	3 270	(3 270)	(100,00)	13 079
Service charges		22 534	24 618	24 618	5 410	8 416	6 154	(4 516)	(73,38)	24 618
Other revenue			11 984	11 984	390	1 681	2 996	(2 857)	(95,36)	11 984
Transfers and Subsidies - Operational	1	60 783	41 866	47 499	-	19 859	8 904	10 955	123,04	47 499
Transfers and Subsidies - Capital	1		24 934	22 934	-	7 750	5 359	2 391	44,63	22 934
Interest		8 914	2 402	2 402	26	107	600	(600)	(100,00)	2 402
Dividends					-	-		1		
<b>Payments</b>										
Suppliers and employees		(61 244)	(60 221)	(81 221)	(4 100)	(13 646)	(20 238)	(2 152)	10,63	(81 221)
Finance charges		(11 883)	(6 150)	(6 150)	-	-	(1 537)	1 535	(99,83)	(6 150)
Transfers and Grants	1		(0)	(0)	-	-	(0)	0	(100,00)	(0)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>19 104</b>	<b>32 513</b>	<b>35 146</b>	<b>7 136</b>	<b>32 231</b>	<b>5 508</b>	<b>1 487</b>	<b>27,00</b>	<b>35 146</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors (not used)										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		(6 267)	(24 934)	(24 534)	(1 087)	(274)	(4 461)	4 186	(93,85)	(24 534)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 267)</b>	<b>(24 934)</b>	<b>(24 534)</b>	<b>(1 087)</b>	<b>(274)</b>	<b>(4 461)</b>	<b>4 186</b>	<b>(93,85)</b>	<b>(24 534)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits			0		-	3 337	0	1	3 238,89	
<b>Payments</b>										
Repayment of borrowing		(200)	0	0	-	-	0	(0)	(100,00)	0
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(200)</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>3 337</b>	<b>0</b>	<b>1</b>	<b>2 631,82</b>	<b>0</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12 638</b>	<b>7 579</b>	<b>10 612</b>	<b>(1 880)</b>	<b>11 946</b>	<b>1 047</b>	<b>5 674</b>	<b>541,88</b>	<b>10 612</b>
Cash/cash equivalents at the year begin:		1 860	1 806	1 806	18 570	62 988	0	62 988	419 916 924,27	1 806
Cash/cash equivalents at the year end:	2	14 498	9 385	12 418	16 690	74 934	1 047	68 661	6 557,35	12 418



## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors Analysis

#### 5.1 Supporting Table SC3

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (I.e 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	1 255	1 040	942	1 218	830	1 011	3 692	24 551	34 739	31 503	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	913	459	355	351	274	260	1 329	4 948	8 691	7 163	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 811	1 583	1 437	1 313	1 347	1 221	5 244	17 434	35 369	26 558	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	547	468	421	420	374	378	2 148	11 177	15 933	14 498	-	-
Receivables from Exchange Transactions - Waste Management	1600	563	522	463	459	416	414	2 342	12 928	18 106	16 558	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	15	15	14	14	13	45	1 036	1 169	1 123	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1920	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	3	3	3	3	16	169	238	225	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>9 111</b>	<b>4 090</b>	<b>3 637</b>	<b>3 778</b>	<b>3 258</b>	<b>3 301</b>	<b>15 016</b>	<b>72 273</b>	<b>114 466</b>	<b>97 627</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>		<b>9 111</b>	<b>5 435</b>	<b>5 242</b>	<b>5 768</b>	-	-	-	-	<b>25 557</b>	<b>5 769</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	5 397	943	769	777	742	617	2 263	4 062	15 570	8 461	-	-
Commercial	2300	1 159	906	783	712	658	638	3 300	8 627	16 784	13 936	-	-
Households	2400	2 303	2 043	1 698	2 084	1 690	1 866	8 565	53 139	73 608	67 364	-	-
Other	2500	252	159	187	205	168	160	688	6 445	8 504	7 666	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>9 111</b>	<b>4 090</b>	<b>3 637</b>	<b>3 778</b>	<b>3 258</b>	<b>3 301</b>	<b>15 016</b>	<b>72 273</b>	<b>114 466</b>	<b>97 627</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

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1 600	2 223	2 480	66 894	-	-	-	-	-	73 197	-
Bulk Water	0200	93	-	-	-	-	1	-	-	-	94	-
PAYE deductions	0300	803	526	410	334	30	-	59	-	-	2 162	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	579	-	360	360	336	335	-	2 313	-	4 282	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	469	244	262	368	2 530	2 777	-	383	-	7 032	0
Auditor General	0800	202	33	42	82	-	5 529	-	-	-	5 888	-
Other	0900	254	-	-	-	-	-	-	-	-	254	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 000</b>	<b>3 026</b>	<b>3 555</b>	<b>68 037</b>	<b>2 895</b>	<b>8 643</b>	<b>59</b>	<b>2 696</b>	<b>92 911</b>	<b>0</b>	<b>0</b>

There is a material decrease in all creditors except for bulk electricity. The municipality is busy with cost of supply studies, field verifications plans and other methods in addressing this huge risk. The bulk electricity account is just increasing every month.

## Section 7 – Investment Portfolio Analysis

### 7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment Yrs/Months	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
<b>Municipality</b>														
BIBLIOTEEK PROJEK			Call Investment							1	0		5	6
DEERNISFONDS IOT			Call Investment							3 611	5	1 999		1 616
EIEFONDSE			Call Investment							52	3	2 549	5 008	2 514
ELECTRICAL PROJECT			Call Investment							559	1	524		36
EPWP PROJEK			Call Investment							36	0			36
ESKOM PAYMENTS STRAT			Call Investment							1 254		3 078	1 825	1
FMG GRANT			Call Investment							2 475	4	228		2 250
KERKSTRAAT SUBSIDIE			Call Investment							141				141
MIGFONDSE			Call Investment							4 365	7			4 372
PROJ CONSOLIDAT MSIG			Call Investment							56	0			56
RETENTIONS			Call Investment							1 242	2	143	52	1 153
VSIG			Call Investment							3 826	6	395		3 438
<b>Municipality sub-total</b>										<b>17 617</b>		<b>8 916</b>	<b>6 891</b>	<b>15 619</b>

Call Investment accounts as at 31 October 2020.

# Section 8 – Allocations, grant receipts and expenditure

## 8.1 Supporting Table SC6

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		35 103	41 096	46 489	-	16 727	22 406	(5 679)	-25,3%	46 489
Local Government Equitable Share		31 602	41 096	46 489	-	16 727	22 406	(5 679)	-25,3%	46 489
Finance Management		2 435								
EPWP Incentive		1 000								
COVID-19 COGTA Incentive grant		66								
<b>Provincial Government:</b>		660	770	1 010	-	-	184	(184)	-100,0%	1 010
Sport and Recreation		660	770	1 010	-	-	184	(184)	-100,0%	1 010
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	35 763	41 866	47 499	-	16 727	22 589	(5 862)	-26,0%	47 499
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		20 158	24 934	22 934	-	-	5 359	(5 359)	-100,0%	22 934
Municipal Infrastructure Grant (MIG)		9 970	24 934	22 934	-	-	5 359	(5 359)	-100,0%	22 934
INEP & WSIG		10 188								
<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	20 158	24 934	22 934	-	-	5 359	(5 359)	-100,0%	22 934
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	55 921	66 800	70 433	-	16 727	27 948	(11 221)	-40,1%	70 433



### 8.2 Supporting Table SC7 (1) – Grand Expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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:		35 092	41 096	–	2 584	2 584	3 425	(841)	-24,6%	0
Local Government Equitable Share		31 602	37 172		1 855	1 855	3 098	(1 242)	-40,1%	0
Finance Management		2 435	1 057		638	638	88	550	624,0%	
EPWP Incentive		989	2 867		91	91	239	(148)	-62,0%	
COVID-19 COGTA Incentive grant		66						–		
Provincial Government:		660	760	–	69	69	63	5	8,4%	–
Sport and Recreation		660	760	–	69	69	63	5	8,4%	–
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>35 752</b>	<b>41 856</b>	<b>–</b>	<b>2 652</b>	<b>2 652</b>	<b>3 488</b>	<b>(836)</b>	<b>-24,0%</b>	<b>0</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		17 885	24 934	–	1 328	1 328	2 078	(749)	-36,1%	–
Municipal Infrastructure Grant (MIG)		7 680	9 934	–	–	–	828	(828)	-100,0%	–
INEP & WSIG		10 205	15 000	–	1 328	1 328	1 250	78	6,3%	–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total capital expenditure of Transfers and Grants</b>		<b>17 885</b>	<b>24 934</b>	<b>–</b>	<b>1 328</b>	<b>1 328</b>	<b>2 078</b>	<b>(749)</b>	<b>-36,1%</b>	<b>–</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>53 637</b>	<b>66 790</b>	<b>–</b>	<b>3 981</b>	<b>3 981</b>	<b>5 566</b>	<b>(1 585)</b>	<b>-28,5%</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 - M04 October

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	-
Other transfers and grants [insert description]						
Provincial Government:		-	-	-	-	-
Other transfers and grants [insert description]						
District Municipality:		-	-	-	-	-
[insert description]						
Other grant providers:		-	-	-	-	-
[insert description]						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	-
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	-
Other capital transfers [insert description]						
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
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 - M04 October

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		2 015	1 988	1 988	--	441	663	(222)	-33%	1 988
Pension and UIF Contributions		--	0	0	--	--	0	(0)	-100%	0
Medical Aid Contributions		--	0	0	--	--	0	(0)	-100%	0
Mobtr Vehicle Allowance		490	678	678	--	67	226	(159)	-70%	678
Cellphone Allowance		203	311	311	--	73	104	(31)	-30%	311
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		97	0	0	--	--	0	(0)	-100%	0
<b>Sub Total - Councillors</b>		<b>2 806</b>	<b>2 977</b>	<b>2 977</b>	--	<b>581</b>	<b>992</b>	<b>(411)</b>	<b>-41%</b>	<b>2 977</b>
<b>% Increase</b>	4		<b>6.1%</b>	<b>6.1%</b>						<b>6.1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		539	4 710	4 710	--	187	1 570	(1 383)	-88%	4 710
Pension and UIF Contributions		65	114	114	--	19	38	(19)	-50%	114
Medical Aid Contributions		--	0	0	--	--	0	(0)	-100%	0
Overtime		--	0	0	--	--	0	(0)	-100%	0
Performance Bonus		78	52	52	--	--	17	(17)	-100%	52
Mobtr Vehicle Allowance		35	63	63	--	25	21	4	20%	63
Cellphone Allowance		--	0	0	--	--	0	(0)	-100%	0
Housing Allowances		--	0	0	--	--	0	(0)	-100%	0
Other benefits and allowances		304	94	94	--	108	31	77	245%	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>		<b>1 020</b>	<b>5 033</b>	<b>5 033</b>	--	<b>339</b>	<b>1 678</b>	<b>(1 338)</b>	<b>-80%</b>	<b>5 033</b>
<b>% Increase</b>	4		<b>393.3%</b>	<b>393.3%</b>						<b>393.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		26 776	23 766	23 766	--	6 164	7 922	(1 758)	-22%	23 766
Pension and UIF Contributions		4 832	4 924	4 924	--	1 072	1 641	(570)	-35%	4 924
Medical Aid Contributions		933	491	491	--	94	164	(70)	-43%	491
Overtime		1 428	0	0	--	220	0	220	1373094%	0
Performance Bonus		2 168	1 658	1 658	--	397	553	(155)	-28%	1 658
Mobtr Vehicle Allowance		289	0	0	--	36	0	38	475525%	0
Cellphone Allowance		156	4	4	--	1	1	(1)	-50%	4
Housing Allowances		154	355	355	--	41	119	(77)	-55%	355
Other benefits and allowances		988	2 257	2 257	--	20	752	(732)	-97%	2 257
Payments in lieu of leave		53	0	0	--	--	0	(0)	-100%	0
Long service awards		12	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		164	0	0	--	8	0	8	84767%	0
<b>Sub Total - Other Municipal Staff</b>		<b>37 932</b>	<b>33 454</b>	<b>33 454</b>	--	<b>8 054</b>	<b>11 152</b>	<b>(3 097)</b>	<b>-28%</b>	<b>33 454</b>
<b>% Increase</b>	4		<b>-11.8%</b>	<b>-11.8%</b>						<b>-11.8%</b>
<b>Total Parent Municipality</b>		<b>41 758</b>	<b>41 464</b>	<b>41 464</b>	--	<b>8 975</b>	<b>13 822</b>	<b>(4 847)</b>	<b>-35%</b>	<b>41 464</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Mobtr Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Board Fees		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
<b>Sub Total - Board Members of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% Increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Mobtr Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% Increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Mobtr Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
<b>Sub Total - Other Staff of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>41 758</b>	<b>41 464</b>	<b>41 464</b>	--	<b>8 975</b>	<b>13 822</b>	<b>(4 847)</b>	<b>-35%</b>	<b>41 464</b>
<b>% Increase</b>	4		<b>-0.7%</b>	<b>-0.7%</b>						<b>-0.7%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>38 952</b>	<b>38 487</b>	<b>38 487</b>	--	<b>8 394</b>	<b>12 829</b>	<b>(4 436)</b>	<b>-35%</b>	<b>38 487</b>

CFO and Senior Manager of Corporate Services are currently the only fulltime appointed Senior Managers, with the Technical Services Senior Manager and Accounting officer posts being vacant, hence the slight increase this section senior managers cost for month under review.

## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	1 478	224	224	1 478	1 253	84.8%	1%
August	-	2 103	2 123	28	252	3 601	3 349	93.0%	1%
September	-	2 103	2 123	-	-	5 724	-	-	-
October	-	2 103	2 123	-	-	7 848	-	-	-
November	-	2 103	2 123	-	-	9 971	-	-	-
December	-	2 103	2 123	-	-	12 094	-	-	-
January	-	2 103	2 123	-	-	14 218	-	-	-
February	-	2 103	2 123	-	-	16 341	-	-	-
March	-	2 103	2 123	-	-	18 464	-	-	-
April	-	2 103	2 123	-	-	20 587	-	-	-
May	-	2 103	2 123	-	-	22 711	-	-	-
June	-	2 103	2 123	-	-	24 834	-	-	-
<b>Total Capital expenditure</b>	-	<b>25 234</b>	<b>24 834</b>	<b>252</b>					

In table C12 Capital spending of R 252 237 was for office furniture and equipment as also depicted under Table C13 below.

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

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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										
<b>Computer Equipment</b>										
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment		-	300	300	-	252	100	(152)	-152.2%	300
<b>Machinery and Equipment</b>										
Machinery and Equipment		-	0	0	-	-	0	0	100.0%	0
<b>Transport Assets</b>										
Transport Assets		-	0	1 600	-	-	436	436	100.0%	1 600
<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>	<b>1</b>	-	<b>15 300</b>	<b>14 900</b>	-	<b>252</b>	<b>4 536</b>	<b>4 284</b>	<b>94.4%</b>	<b>14 900</b>

## Section 11 – Municipal manager’s quality certification

**QUALITY CERTIFICATE**

I,     Romano Asperito 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 52D

The mid-year budget and performance assessment. Sec.72

For Financial End of **M04** of **2020/2021 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 ma exist due to data migration and integration of FMS and EMS financial systems. The Sebata EMS system is non-compliant with MSCOA regulations.

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

Signature     Romano Asperito Jacobs    

Date     2020/11/23