

Ubuntu Municipality



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

# IN-YEAR REPORT M05 2022

November 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: Sec.71 Reporting

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## 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 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.

**Bulk Purchases**

- There were R3 187 767,00 bulk purchases for November 2021.

**Other Materials (Repairs and Maintenance)**

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- Other material for November 2021 amounted to R113 405,00.

**Contracted Services**

- Total expenditure of R 171 895, 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.
- Other expenditures for November 2021 amounted to R3 416 274 ,00

**Capital Expenditure**

- Capital expenditure incurred in November 2021 amounted to R165 910 ,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 R30 010 734,28.

**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 Monthly budget statement**

**4.1.1 Table C1: Monthly 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 - M05 November

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	–	23 131	23 131	0	20 994	21 203	(209)	-1%	23 131
Service charges	–	31 972	33 229	2 919	8 516	30 460	(21 944)	-72%	33 229
Investment revenue	–	386	391	172	1	358	(358)	-100%	391
Transfers and subsidies	–	41 866	0	–	16 142	0	16 142	#####	48 499
Other own revenue	–	40 129	47 593	1 074	1 989	43 627	(41 638)	-95%	47 593
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>137 484</b>	<b>104 344</b>	<b>4 165</b>	<b>47 642</b>	<b>95 648</b>	<b>(48 007)</b>	<b>-50%</b>	<b>152 843</b>
Employee costs	–	38 487	38 487	2 823	8 808	35 280	(26 472)	-75%	38 487
Remuneration of Councillors	–	2 977	2 977	312	519	2 729	(2 210)	-81%	2 977
Depreciation & asset impairment	–	24 620	24 620	–	–	22 569	(22 569)	-100%	24 620
Finance charges	–	6 150	6 150	837	269	5 637	(5 368)	-95%	6 150
Materials and bulk purchases	–	20 694	20 117	3 414	7 537	18 441	(10 904)	-59%	20 117
Transfers and subsidies	–	0	0	–	–	0	(0)	-100%	0
Other expenditure	–	55 266	61 524	3 588	3 795	56 397	(52 602)	-93%	61 524
<b>Total Expenditure</b>	–	<b>148 194</b>	<b>153 876</b>	<b>10 974</b>	<b>20 929</b>	<b>141 053</b>	<b>(120 123)</b>	<b>-85%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>	–	<b>(10 710)</b>	<b>(49 532)</b>	<b>(6 809)</b>	<b>26 712</b>	<b>(45 404)</b>	<b>72 117</b>	<b>-159%</b>	<b>(1 033)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	24 934	25 224	–	–	23 122	###	-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>14 224</b>	<b>(24 308)</b>	<b>(6 809)</b>	<b>26 712</b>	<b>(22 282)</b>	<b>48 995</b>	<b>-220%</b>	<b>24 191</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	–	<b>14 224</b>	<b>(24 308)</b>	<b>(6 809)</b>	<b>26 712</b>	<b>(22 282)</b>	<b>48 995</b>	<b>-220%</b>	<b>24 191</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>25 234</b>	<b>29 224</b>	<b>–</b>	<b>252</b>	<b>19 483</b>	<b>(19 231)</b>	<b>-99%</b>	<b>29 224</b>
Capital transfers recognised	–	24 934	25 224	2 999	2 999	23 122	(20 123)	-87%	25 224
Borrowing	–	0	0	–	–	0	(0)	-100%	0
Internally generated funds	–	300	4 000	127	127	3 667	(3 540)	-97%	4 000
<b>Total sources of capital funds</b>	–	<b>25 234</b>	<b>29 224</b>	<b>3 126</b>	<b>3 126</b>	<b>26 789</b>	<b>(23 663)</b>	<b>-88%</b>	<b>29 224</b>
<b>Financial position</b>									
Total current assets	–	13 223	35 046	–	174 593	–	–	–	35 046
Total non current assets	–	646 678	681 028	–	585 048	–	–	–	585 048
Total current liabilities	–	83 078	87 400	–	99 690	–	–	–	87 400
Total non current liabilities	–	12 432	44 217	–	29 019	–	–	–	44 217
Community wealth/Equity	–	564 391	584 457	–	622 208	–	–	–	488 477
<b>Cash flows</b>									
Net cash from (used) operating	–	32 513	38 146	13 158	22 443	38 146	15 704	41%	38 146
Net cash from (used) investing	–	(24 934)	(27 374)	–	(5 015)	(27 374)	(22 359)	82%	(27 374)
Net cash from (used) financing	–	(0)	(200)	–	–	(183)	(183)	100%	(200)
<b>Cash/cash equivalents at the month/year end</b>	–	<b>5 773</b>	<b>8 766</b>	<b>–</b>	<b>30 011</b>	<b>8 783</b>	<b>(21 228)</b>	<b>-242%</b>	<b>23 155</b>
<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	5 142	3 806	3 499	7 721	4 215	2 954	16 592	100 654	144 583
<b>Creditors Age Analysis</b>									
Total Creditors	4 262	1 420	5 138	75 536	237	9 138	–	–	95 731



**4.1.2 Table C2: Monthly 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) - M05 November

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>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>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	141 915	162 418	166 051	3 879	106 488	127 985	(21 497)	-17%	166 051
<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>	3	149 632	148 194	149 194	4 528	80 168	128 327	(48 159)	-38%	147 859
<b>Surplus/ (Deficit) for the year</b>		(7 717)	14 224	16 857	(649)	26 320	(342)	26 663	-7786%	18 192

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

NC071 Ubuntu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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>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>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>	-

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



**4.1.4 Table C4: Monthly 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) - M05 November

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	0	20 994	22 475	(1 481)	-7%	23 131
Service charges - electricity revenue		13 657	19 234	19 234	1 523	4 919	17 631	(12 712)	-72%	18 145
Service charges - water revenue		10 571	5 561	5 561	764	1 814	5 097	(3 283)	-64%	6 451
Service charges - sanitation revenue		3 506	4 230	4 230	292	820	3 878	(3 058)	-79%	3 991
Service charges - refuse revenue		3 690	4 556	4 556	339	963	4 177	(3 214)	-77%	4 642
Rental of facilities and equipment		299	293	293	38	87	269	(182)	-68%	269
Interest earned - external investments		450	409	409	172	1	375	(374)	-100%	391
Interest earned - outstanding debtors		8 463	3 776	3 776	980	1 838	3 461	(1 623)	-47%	10 501
Dividends received		-	-	-	-	7	0	7	674100%	0
Fines, penalties and forfeits		9 884	37 531	37 531	0	0	34 403	(34 403)	-100%	35 406
Licences and permits		379	-	-	-	-	-	-	-	-
Agency services		-	393	393	24	105	360	(256)	-71%	505
Transfers and subsidies		40 597	43 041	43 041	-	16 142	39 454	(23 312)	-59%	48 499
Other revenue		10 080	817	817	32	(47)	749	(797)	-106%	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>4 165</b>	<b>47 642</b>	<b>132 330</b>	<b>(84 688)</b>	<b>-64%</b>	<b>152 843</b>
<b>Expenditure By Type</b>										
Employee related costs		36 488	44 483	44 483	2 823	8 808	40 776	(31 968)	-78%	38 487
Remuneration of councillors		2 998	3 002	3 002	312	519	2 752	(2 233)	-81%	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	837	269	3 667	(3 397)	-93%	6 150
Bulk purchases		18 721	20 269	20 269	3 188	7 193	18 580	(11 387)	-61%	20 084
Other materials		1 245	1 732	1 732	226	344	1 587	(1 243)	-78%	33
Contracted services		7 161	8 740	8 740	172	399	8 011	(7 612)	-95%	6 954
Transfers and subsidies		-	-	-	-	-	-	-	-	0
Other expenditure		20 015	13 967	13 967	3 416	3 396	12 803	(9 408)	-73%	17 368
Losses		-	-	-	-	-	-	-	-	(0)
<b>Total Expenditure</b>		<b>149 632</b>	<b>147 195</b>	<b>147 195</b>	<b>10 974</b>	<b>20 929</b>	<b>134 929</b>	<b>(113 999)</b>	<b>-84%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		(25 584)	(2 835)	(2 835)	(6 809)	26 712	(2 599)	29 311	(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>(6 809)</b>	<b>26 712</b>	<b>19 653</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>(6 809)</b>	<b>26 712</b>	<b>19 653</b>			<b>24 191</b>
Attributable to minorifies		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7 717)</b>	<b>21 439</b>	<b>21 439</b>	<b>(6 809)</b>	<b>26 712</b>	<b>19 653</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>(6 809)</b>	<b>26 712</b>	<b>19 653</b>			<b>24 191</b>



**4.1.5 Table C5: Monthly 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) - M05 November

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>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		-	24 934	25 224	-	-	16 816	(16 816)	-100%	25 224
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	-	24 934	25 224	-	-	16 816	(16 816)	-100%	25 224
<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		-	300	4 000	-	252	2 667	(2 414)	-91%	4 000
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	-	300	4 000	-	252	2 667	(2 414)	-91%	4 000
<b>Total Capital Expenditure</b>		-	25 234	29 224	-	252	19 483	(19 231)	-99%	29 224

NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	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		-	-	-	-	-	-	-	-	-
<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)	-100%	0
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	0	0	-	-	0	(0)	-100%	0
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	24 274	24 274	91	3 090	22 251	(19 162)	-86%	28 924
Energy sources		-	10 000	10 000	-	1 304	9 167	(7 862)	-86%	5 500
Water management		-	14 274	14 274	91	1 785	13 085	(11 299)	-86%	19 724
Waste water management		-	-	-	-	-	-	-	-	3 700
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	46	202	-	202	#DIV/0!	300
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	<b>24 274</b>	<b>24 274</b>	<b>137</b>	<b>3 291</b>	<b>22 251</b>	<b>(18 960)</b>	<b>-85%</b>	<b>29 224</b>
<b>Funded by:</b>										
National Government		(249)	24 274	24 274	91	3 090	22 251	(19 162)	-86%	25 224
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(249)	24 274	24 274	91	3 090	22 251	(19 162)	-86%	25 224
Borrowing	6	-	-	-	-	-	0	(0)	-100%	0
Internally generated funds		-	-	-	46	202	-	202	#DIV/0!	4 000
<b>Total Capital Funding</b>		<b>(249)</b>	<b>24 274</b>	<b>24 274</b>	<b>137</b>	<b>3 291</b>	<b>22 251</b>	<b>(18 960)</b>	<b>-85%</b>	<b>29 224</b>

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

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	30 011	11 346
Call investment deposits		4 436	–	–	–	–
Consumer debtors		22 208	10 838	10 838	96 355	10 838
Other debtors		18 503	6 838	6 838	48 228	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>174 593</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>759 641</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	95 731	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>99 690</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>128 710</b>	<b>131 617</b>
<b>NET ASSETS</b>	2	<b>484 895</b>	<b>523 352</b>	<b>523 352</b>	<b>630 931</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: Monthly 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 - M05 November

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	15 594	15 594	7 447	9 541	15 594	(6 052)	-39%	15 594
Service charges		–	26 856	26 856	1 233	8 751	26 856	(18 105)	-67%	26 856
Other revenue		–	12 699	12 699	89	5 631	12 699	(7 067)	-56%	12 699
Transfers and Subsidies - Operational		–	43 041	43 041	13 316	33 258	43 041	(9 783)	-23%	43 041
Transfers and Subsidies - Capital		–	24 274	24 274	2 000	4 154	24 274	(20 120)	-83%	24 274
Interest		–	255	255	–	–	255	(255)	-100%	255
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		–	(87 252)	(87 252)	(10 926)	(38 893)	(87 252)	(48 359)	55%	(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	13 158	22 443	31 466	9 023	29%	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	13 158	17 428	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		30 011	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 - M05 November

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.Lo 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	1 298	935	697	834	875	724	4 395	31 739	41 696	38 567	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 320	654	457	590	585	361	1 543	6 655	12 365	9 936	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 281	1 108	1 068	5 314	1 749	923	5 412	29 672	46 525	43 071	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	657	512	496	449	470	445	2 439	14 462	19 830	18 265	-	-
Receivables from Exchange Transactions - Waste Management	1600	647	568	555	507	507	474	2 679	16 625	22 462	20 652	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	25	25	24	24	24	99	1 202	1 458	1 374	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and waste/M expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	3	3	3	3	23	199	246	232	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>6 142</b>	<b>3 806</b>	<b>3 499</b>	<b>7 721</b>	<b>4 215</b>	<b>2 954</b>	<b>16 592</b>	<b>100 654</b>	<b>144 583</b>	<b>132 136</b>	-	-
2019/20 - totals only		#####	0	0	0	0	0	0	0	101 098	-	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 158	964	710	5 238	1 205	470	2 040	11 558	23 343	20 512	-	-
Commercial	2300	1 153	683	638	443	833	565	3 439	13 628	21 401	18 927	-	-
Households	2400	2 572	1 940	1 965	1 654	1 955	1 726	9 975	67 493	69 490	83 003	-	-
Other	2500	260	219	165	166	222	174	1 137	7 975	10 358	9 694	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 142</b>	<b>3 806</b>	<b>3 499</b>	<b>7 721</b>	<b>4 215</b>	<b>2 954</b>	<b>16 592</b>	<b>100 654</b>	<b>144 583</b>	<b>132 136</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 - M05 November

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1 798	-	4 171	75 144	-	-	-	-	-	81 114	-
Bulk Water	0200	131	-	-	-	-	-	-	-	-	131	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	499	616	430	190	192	2 831	-	-	-	4 758	-
Auditor General	0800	1 834	804	537	202	45	6 307	-	-	-	9 728	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 262</b>	<b>1 420</b>	<b>5 138</b>	<b>75 536</b>	<b>237</b>	<b>9 138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95 731</b>	<b>-</b>

# Section 7 – Investment Portfolio Analysis

## 7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M05 November

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 /	Investment Top Up	Closing Balance
		Yrs/Months										Premature Withdrawal (4)		
<b>R thousands</b>														
<b>Municipality</b>														
BIBLIOTEK PROJEK			Call Investment							442	1	-	-	442
DEERNISFONDS IOT			Call Investment							2 369	3	(1 725)	-	647
EIEFONDSE			Call Investment							8	5	(7 875)	13 316	5 455
ELECTRICAL PROJECT			Call Investment							2 570	4	-	-	2 574
EPWP PROJEK			Call Investment							0	-	-	-	0
ESKOM PAYMENTS STRAT			Call Investment							1	0	(133)	729	597
FMG GRANT			Call Investment							1 778	2	(814)	-	966
<b>Municipality sub-total</b>										<b>7 168</b>		<b>(10 548)</b>	<b>14 045</b>	<b>10 681</b>
<b>Entities</b>														
KERKSTRAAT SUBSIDIE			Call Investment							148	-	-	-	148
MKGONDSE			Call Investment							6 176	10	(91)	-	6 095
PROJ CONSOLIDAT MSG			Call Investment							136	0	-	-	137
RETENTIONS			Call Investment							1 984	3	-	-	1 987
WSIG			Call Investment							1 596	5	(60)	2 000	3 542
TOA			Call Investment							-	-	-	-	-
<b>Entities sub-total</b>										<b>10 041</b>		<b>(151)</b>	<b>2 000</b>	<b>11 909</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>17 209</b>		<b>(10 699)</b>	<b>16 045</b>	<b>22 590</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 - M05 November

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>										
National Government:		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			-	-	-			
Provincial Government:		-	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]										
District Municipality:		-	-	-	-	-	-			
[insert description]		-	-	-	-	-	-			
Other grant providers:		-	-	-	-	-	-			
[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>										
National Government:		10 188	39 934	40 224	2 000	6 150	16 816	(10 666)	-63.4%	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	2 000	5 200		5 200	#DIV/0!	
Provincial Government:		-	-	-	-	-	-			
[insert description]		-	-	-	-	-	-			
District Municipality:		-	-	-	-	-	-			
[insert description]		-	-	-	-	-	-			
Other grant providers:		-	-	-	-	-	-			
[insert description]		-	-	-	-	-	-			
<b>Total Capital Transfers and Grants</b>	5	10 188	39 934	40 224	2 000	6 150	16 816	(10 666)	-63.4%	25 224
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	13 689	85 292	92 215	2 000	26 092	50 895	(25 857)	-50.8%	73 723



8.2 Supporting Table SC7 (1) – Grand Expenditure

NC071 Ubuntu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		3 490	45 020	50 413	17 473	36 873	2 616	34 257	1309.5%	0
Local Government Equitable Share		-	41 096	46 489	15 630	29 939	-	29 939	#DIV/0!	0
Finance Management		2 435	2 867	2 867	1 843	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	348	1 340	(892)	-74.0%	-
Sport and Recreation		-	770	2 010	71	348	1 340	(992)	-74.0%	-
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>17 543</b>	<b>37 221</b>	<b>3 956</b>	<b>33 265</b>	<b>840.9%</b>	<b>0</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		10 205	15 000	15 000	137	4 131	7 500	(3 369)	-44.9%	-
Municipal Infrastructure Grant (MIG)		-	-	-	91	355	-	355	#DIV/0!	-
INEP & WSIG		10 205	15 000	15 000	46	3 776	7 500	(3 724)	-49.7%	-
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>137</b>	<b>4 131</b>	<b>7 500</b>	<b>(3 369)</b>	<b>-44.9%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>13 695</b>	<b>60 790</b>	<b>67 423</b>	<b>17 680</b>	<b>41 352</b>	<b>11 456</b>	<b>29 896</b>	<b>261.0%</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 - M05 November

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 - M05 November

Summary of Employee and Councilor remuneration	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		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)	-85%	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	84787%	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

19



## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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	-	-	14 612	-	-	-
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>7 681</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 - M05 November

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 on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	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
Distribution Points		-	-	-	-	-	-	-	-	-
<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, ..... as Acting Municipal Manager of **Ubuntu Municipality**,

hereby certify that –

(Mark as appropriate)

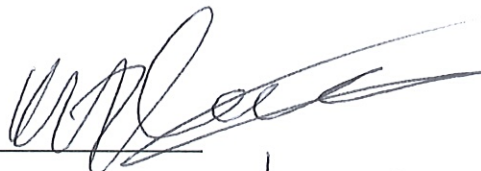
- The monthly budget statements. Sec.71
- The quarterly report on the implementation of the budget and financial state of the municipality. Sec.52 (d)
- The mid-year budget and performance assessment. Sec.72

For M05 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.

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

Signature



Date

