

Ubuntu Municipality



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

# IN-YEAR REPORT M02 2023

August 2022

# 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 and/or</b>	Key Performance Indicators. Measures of service output outcome.
<b>MFMA</b>	The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.
<b>MTREF</b>	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
<b>Operating Expenditure</b>	Spending on the day-to-day expenses of the Municipality such as salaries and wages.

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



## PART 1 – IN-YEAR REPORT

### Section 1 – Mayors Report

The municipality is facing the following challenges:

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

### Section 2 – Resolutions

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

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

### Section 3 – Executive Summary

#### 3.1 Revenue by source M02

Property rates

The Municipality levied property rates to the total tune of R 36 006 for August 2022.

Electricity service revenue

- o Total electricity sales amounted to R 674 244,00.

Water service revenue

- o Water service charges at R 423 199,00

Sanitation service charges

- o Sewer revenue totaled of R 235 298,00.

Refuse removal service charges.

- o Refuse service charges at R 235 298,00.

#### Operating Expenditure by type

Employee Related Cost

- o Employee related cost amounted to R2 908 558,00 for the month of August 2022.

**Bulk Purchases**

- There were R 620 000.00 Electricity bulk purchases for August 2022.

**Other Materials (Repairs and Maintenance)**

- There were no repairs and maintenance

**Contracted Services**

- Contracted services for the month of August amounted to R 672 671.

**Other Expenditures**

- Other expenditures for August 2022 amounted to R 691 378,00.

**Capital Expenditure**

- Capital expenditure incurred in August 2022 amounted to R422 432,00.

**Cash Flows**

- Year to date cash on hand is at R313 876.00 This amount will be fixed once all the data has been transferred from EMS to FMS.

**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.

Choose name from list - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 433	25 199	–	36	72	4 200	(4 128)	-98%	25 199
Service charges	37 223	47 476	–	1 565	948	7 913	(6 964)	-88%	47 476
Investment revenue	602	356	–	7	9	59	(50)	-84%	356
Transfers and subsidies	33 301	51 490	–	–	18 033	8 582	9 451	110%	51 490
Other own revenue	14 513	41 017	–	1 626	3 236	6 836	(3 600)	-53%	41 017
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>107 071</b>	<b>165 538</b>	<b>–</b>	<b>3 233</b>	<b>22 298</b>	<b>27 590</b>	<b>(5 291)</b>	<b>-19%</b>	<b>165 538</b>
Employee costs	38 575	49 266	–	2 909	5 800	8 211	(2 412)	-29%	49 266
Remuneration of Councillors	4 330	3 917	–	437	788	653	135	21%	3 917
Depreciation & asset impairment	–	24 894	–	–	–	4 149	(4 149)	-100%	24 894
Finance charges	2 733	2 617	–	0	0	436	(436)	-100%	2 617
Inventory consumed and bulk purchases	24 230	27 806	–	84	126	4 634	(4 508)	-97%	27 806
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	25 412	56 177	–	2 131	3 342	9 363	(6 021)	-64%	56 177
<b>Total Expenditure</b>	<b>95 279</b>	<b>164 677</b>	<b>–</b>	<b>5 560</b>	<b>10 056</b>	<b>27 447</b>	<b>(17 391)</b>	<b>-63%</b>	<b>164 677</b>
<b>Surplus/(Deficit)</b>	<b>11 792</b>	<b>861</b>	<b>–</b>	<b>(2 327)</b>	<b>12 243</b>	<b>143</b>	<b>12 100</b>	<b>8464%</b>	<b>861</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	29 735	–	–	–	4 956	(4 956)	-100%	29 735
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)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>11 792</b>	<b>30 596</b>	<b>–</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>	<b>7 144</b>	<b>140%</b>	<b>30 596</b>
Share of surplus/ (deficit) of associates	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>11 792</b>	<b>30 596</b>	<b>–</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>	<b>7 144</b>	<b>140%</b>	<b>30 596</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>29 021</b>	<b>33 225</b>	<b>–</b>	<b>422</b>	<b>642</b>	<b>5 538</b>	<b>(4 895)</b>	<b>-88%</b>	<b>33 225</b>
Capital transfers recognised	22 737	28 735	–	–	–	4 789	(4 789)	-100%	28 735
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6 284	4 490	–	422	642	748	(106)	-14%	4 490
<b>Total sources of capital funds</b>	<b>29 021</b>	<b>33 225</b>	<b>–</b>	<b>422</b>	<b>642</b>	<b>5 538</b>	<b>(4 895)</b>	<b>-88%</b>	<b>33 225</b>
<b>Financial position</b>									
Total current assets	90 927	62 516	–	–	21 974	–	–	–	62 516
Total non current assets	629 634	613 034	–	–	642	–	–	–	613 034
Total current liabilities	179 612	77 700	–	–	10 959	–	–	–	77 700
Total non current liabilities	–	17 558	–	–	–	–	–	–	17 558
Community wealth/Equity	533 639	580 292	–	–	12 081	–	–	–	580 292
<b>Cash flows</b>									
Net cash from (used) operating	137 710	47 831	–	(27 035)	(27 681)	7 972	35 653	447%	47 831
Net cash from (used) investing	(64 431)	(29 735)	–	(613)	(646)	(4 956)	(4 310)	87%	(29 735)
Net cash from (used) financing	–	–	–	(0)	(3)	(33)	(31)	92%	–
<b>Cash/cash equivalents at the month/year end</b>	<b>73 815</b>	<b>24 671</b>	<b>–</b>	<b>–</b>	<b>(28 330)</b>	<b>9 558</b>	<b>37 888</b>	<b>398%</b>	<b>18 096</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	8 235	5 261	3 601	3 213	3 206	3 096	4 390	131 439	162 442
<b>Creditors Age Analysis</b>									
Total Creditors	–	243	405	79 506	–	–	500	1 551	82 206



**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

Choose name from list - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 433	25 199	-	36	72	4 200	(4 128)	-98%	25 199
Service charges	37 223	47 476	-	1 565	948	7 913	(6 964)	-88%	47 476
Investment revenue	602	356	-	7	9	59	(50)	-84%	356
Transfers and subsidies	33 301	51 490	-	-	18 033	8 582	9 451	110%	51 490
Other own revenue	14 513	41 017	-	1 626	3 236	6 836	(3 600)	-53%	41 017
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>107 071</b>	<b>165 538</b>	<b>-</b>	<b>3 233</b>	<b>22 298</b>	<b>27 590</b>	<b>(5 291)</b>	<b>-19%</b>	<b>165 538</b>
Employee costs	38 575	49 266	-	2 909	5 800	8 211	(2 412)	-29%	49 266
Remuneration of Councilors	4 330	3 917	-	437	788	653	135	21%	3 917
Depreciation & asset impairment	-	24 894	-	-	-	4 149	(4 149)	-100%	24 894
Finance charges	2 733	2 617	-	0	0	436	(436)	-100%	2 617
Inventory consumed and bulk purchases	24 230	27 806	-	84	126	4 634	(4 508)	-97%	27 806
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	25 412	56 177	-	2 131	3 342	9 363	(6 021)	-64%	56 177
<b>Total Expenditure</b>	<b>95 279</b>	<b>164 677</b>	<b>-</b>	<b>5 560</b>	<b>10 056</b>	<b>27 447</b>	<b>(17 391)</b>	<b>-63%</b>	<b>164 677</b>
<b>Surplus/(Deficit)</b>	<b>11 792</b>	<b>861</b>	<b>-</b>	<b>(2 327)</b>	<b>12 243</b>	<b>143</b>	<b>12 100</b>	<b>8464%</b>	<b>861</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	29 735	-	-	-	4 956	(4 956)	-100%	29 735
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>11 792</b>	<b>30 596</b>	<b>-</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>	<b>7 144</b>	<b>140%</b>	<b>30 596</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>11 792</b>	<b>30 596</b>	<b>-</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>	<b>7 144</b>	<b>140%</b>	<b>30 596</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	29 021	33 225	-	422	642	5 538	(4 895)	-88%	33 225
Capital transfers recognised	22 737	28 735	-	-	-	4 789	(4 789)	-100%	28 735
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 284	4 490	-	422	642	748	(106)	-14%	4 490
<b>Total sources of capital funds</b>	<b>29 021</b>	<b>33 225</b>	<b>-</b>	<b>422</b>	<b>642</b>	<b>5 538</b>	<b>(4 895)</b>	<b>-88%</b>	<b>33 225</b>
<b>Financial position</b>									
Total current assets	90 927	62 516	-	-	21 974	-	-	-	62 516
Total non current assets	629 634	613 034	-	-	642	-	-	-	613 034
Total current liabilities	179 612	77 700	-	-	10 959	-	-	-	77 700
Total non current liabilities	-	17 558	-	-	-	-	-	-	17 558
Community wealth/Equity	533 639	580 292	-	-	12 081	-	-	-	580 292
<b>Cash flows</b>									
Net cash from (used) operating	137 710	47 831	-	(27 035)	(27 681)	7 972	35 653	447%	47 831
Net cash from (used) investing	(64 431)	(29 735)	-	(613)	(646)	(4 956)	(4 310)	87%	(29 735)
Net cash from (used) financing	-	-	-	(0)	(3)	(33)	(31)	92%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>73 815</b>	<b>24 671</b>	<b>-</b>	<b>-</b>	<b>(28 330)</b>	<b>9 558</b>	<b>37 888</b>	<b>396%</b>	<b>18 096</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	8 235	5 261	3 601	3 213	3 206	3 096	4 390	131 439	162 442
<b>Creditors Age Analysis</b>									
Total Creditors	-	243	405	79 506	-	-	500	1 551	82 206



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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	Budget Year 2022/23								
		2021/22 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>	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		64 799	92 976	-	1 633	21 288	15 496	5 792	37.4%	92 976
Vote 3 - Corporate & Community Services		3 850	29 185	-	35	61	4 864	(4 804)	-98.8%	29 185
Vote 4 - Infrastructure & Planning		38 423	73 112	-	1 566	950	12 185	(11 236)	-92.2%	73 112
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>107 071</b>	<b>195 273</b>	<b>-</b>	<b>3 233</b>	<b>22 298</b>	<b>32 545</b>	<b>(10 247)</b>	<b>-31.5%</b>	<b>195 273</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		1 751	3 406	-	128	137	568	(431)	-75.8%	3 406
Vote 2 - Financial Services Directorate		24 056	45 872	-	2 105	3 566	7 645	(4 079)	-53.4%	45 872
Vote 3 - Corporate & Community Services		15 107	28 633	-	1 002	1 872	4 772	(2 900)	-60.8%	28 633
Vote 4 - Infrastructure & Planning		49 576	80 845	-	1 650	3 334	13 474	(10 140)	-75.3%	80 845
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		4 790	5 921	-	676	1 146	987	159	16.1%	5 921
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>95 279</b>	<b>164 677</b>	<b>-</b>	<b>5 560</b>	<b>10 056</b>	<b>27 447</b>	<b>(17 391)</b>	<b>-63.4%</b>	<b>164 677</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>11 792</b>	<b>30 596</b>	<b>-</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>	<b>7 144</b>	<b>140.1%</b>	<b>30 596</b>

**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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 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		21 433	25 199	--	36	72	4 200	(4 128)	-98%	25 199
Service charges - electricity revenue		17 530	23 110	--	572	1 312	3 852	(2 540)	-66%	23 110
Service charges - water revenue		11 464	17 065	--	537	(1 703)	2 844	(4 547)	-160%	17 065
Service charges - sanitation revenue		3 837	3 980	--	224	684	663	20	3%	3 980
Service charges - refuse revenue		4 392	3 321	--	232	656	553	102	18%	3 321
Rental of facilities and equipment		529	763	--	1	1	127	(126)	-99%	763
Interest earned - external investments		602	356	--	7	9	59	(50)	-84%	356
Interest earned - outstanding debtors		13 185	12 515	--	1 580	3 157	2 086	1 071	51%	12 515
Dividends received		4	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		10	26 442	--	1	1	4 407	(4 406)	-100%	26 442
Licences and permits		--	119	--	3	3	20	(17)	-87%	119
Agency services		451	376	--	28	51	63	(12)	-19%	376
Transfers and subsidies		33 301	51 490	--	--	18 033	8 582	9 451	110%	51 490
Other revenue		333	802	--	14	24	134	(110)	-82%	802
Gains		--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>107 071</b>	<b>165 538</b>	<b>--</b>	<b>3 233</b>	<b>22 298</b>	<b>27 590</b>	<b>(5 291)</b>	<b>-19%</b>	<b>165 538</b>
<b>Expenditure By Type</b>										
Employee related costs		38 575	49 266	--	2 909	5 800	8 211	(2 412)	-29%	49 266
Remuneration of councillors		4 330	3 917	--	437	788	653	135	21%	3 917
Debt impairment		--	18 440	--	--	--	3 073	(3 073)	-100%	18 440
Depreciation & asset impairment		--	24 894	--	--	--	4 149	(4 149)	-100%	24 894
Finance charges		2 733	2 617	--	0	0	436	(436)	-100%	2 617
Bulk purchases - electricity		22 421	25 850	--	--	27	4 308	(4 282)	-99%	25 850
Inventory consumed		1 809	1 956	--	84	100	326	(226)	-69%	1 956
Contracted services		5 107	21 050	--	1 440	2 328	3 508	(1 180)	-34%	21 050
Transfers and subsidies		--	--	--	--	--	--	--	--	--
Other expenditure		20 306	16 687	--	691	1 014	2 781	(1 768)	-64%	16 687
Losses		--	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>95 279</b>	<b>164 677</b>	<b>--</b>	<b>5 580</b>	<b>10 056</b>	<b>27 447</b>	<b>(17 391)</b>	<b>-63%</b>	<b>164 677</b>
<b>Surplus/(Deficit)</b>		<b>11 792</b>	<b>861</b>	<b>--</b>	<b>(2 327)</b>	<b>12 243</b>	<b>143</b>	<b>12 100</b>	<b>0</b>	<b>861</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		--	29 735	--	--	--	4 956	(4 956)	(0)	29 735
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>11 792</b>	<b>30 596</b>	<b>--</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>			<b>30 596</b>
Taxation		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>		<b>11 792</b>	<b>30 596</b>	<b>--</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>			<b>30 596</b>
Attributable to minorities		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>11 792</b>	<b>30 596</b>	<b>--</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>			<b>30 596</b>
Share of surplus/ (deficit) of associates		--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>		<b>11 792</b>	<b>30 596</b>	<b>--</b>	<b>(2 327)</b>	<b>12 243</b>	<b>5 099</b>			<b>30 596</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.

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2021/22	Budget Year 2022/23								
		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>			1 140	--	--	220	190	30	16%	1 140	
Executive and council			810	--	--	26	135	(110)	-81%	810	
Finance and administration			330	--	--	195	55	140	254%	330	
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>			460	--	--	--	77	(77)	-100%	460	
Planning and development			--	--	--	--	--	--	--	--	
Road transport			460	--	--	--	77	(77)	-100%	460	
Environmental protection			--	--	--	--	--	--	--	--	
<i>Trading services</i>			22 737	31 625	--	422	422	5 271	(4 848)	-92%	31 625
Energy sources			8 483	9 230	--	--	--	1 538	(1 538)	-100%	9 230
Water management			14 254	19 965	--	--	--	3 328	(3 328)	-100%	19 965
Waste water management			--	1 430	--	--	--	238	(238)	-100%	1 430
Waste management			--	1 000	--	422	422	167	256	153%	1 000
<i>Other</i>			6 284	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	3		29 021	33 225	--	422	642	5 538	(4 895)	-88%	33 225
<b>Funded by:</b>											
National Government			22 737	28 735	--	--	--	4 789	(4 789)	-100%	28 735
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>			22 737	28 735	--	--	--	4 789	(4 789)	-100%	28 735
Borrowing	6		--	--	--	--	--	--	--	--	--
Internally generated funds			6 284	4 490	--	422	642	748	(106)	-14%	4 490
<b>Total Capital Funding</b>			29 021	33 225	--	422	642	5 538	(4 895)	-88%	33 225



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

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2021/22	Budget Year 2022/23			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		(4 551)	24 671	–	314	24 671
Call investment deposits		1 673	–	–	20 181	–
Consumer debtors		95 068	30 926	–	2 055	30 926
Other debtors		(1 304)	6 838	–	(576)	6 838
Current portion of long-term receivables		–	–	–	–	–
Inventory		41	81	–	–	81
<b>Total current assets</b>		<b>90 927</b>	<b>62 516</b>	<b>–</b>	<b>21 974</b>	<b>62 516</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		65 021	47 391	–	–	47 391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		564 613	565 590	–	642	565 590
Biological		–	–	–	–	–
Intangible		–	53	–	–	53
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>629 634</b>	<b>613 034</b>	<b>–</b>	<b>642</b>	<b>613 034</b>
<b>TOTAL ASSETS</b>		<b>720 561</b>	<b>675 551</b>	<b>–</b>	<b>22 616</b>	<b>675 551</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	231	–	–	231
Consumer deposits		38	200	–	3	200
Trade and other payables		159 312	76 837	–	10 957	76 837
Provisions		20 262	433	–	–	433
<b>Total current liabilities</b>		<b>179 612</b>	<b>77 700</b>	<b>–</b>	<b>10 959</b>	<b>77 700</b>
<b>Non current liabilities</b>						
Borrowing		–	107	–	–	107
Provisions		–	17 452	–	–	17 452
<b>Total non current liabilities</b>		<b>–</b>	<b>17 558</b>	<b>–</b>	<b>–</b>	<b>17 558</b>
<b>TOTAL LIABILITIES</b>		<b>179 612</b>	<b>95 258</b>	<b>–</b>	<b>10 959</b>	<b>95 258</b>
<b>NET ASSETS</b>	2	<b>540 949</b>	<b>580 292</b>	<b>–</b>	<b>11 657</b>	<b>580 292</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		533 639	580 292	–	12 081	580 292
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>533 639</b>	<b>580 292</b>	<b>–</b>	<b>12 081</b>	<b>580 292</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.

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(20 853)	16 379	–	357	526	2 730	(2 203)	-81%	16 379
Service charges		8 280	34 376	–	1 687	1 201	5 729	(4 529)	-79%	34 376
Other revenue		1 244	20 340	–	22	17	3 390	(3 373)	-99%	20 340
Transfers and Subsidies - Operational		35 324	51 490	–	238	18 271	8 582	9 689	113%	51 490
Transfers and Subsidies - Capital		25 631	29 735	–	3 900	12 400	4 956	7 444	150%	29 735
Interest		(858)	12 926	–	120	237	2 154	(1 917)	-89%	12 926
Dividends		4	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		91 671	(114 809)	–	(33 359)	(60 334)	(19 135)	41 199	-215%	(114 809)
Finance charges		(2 733)	(2 607)	–	(0)	(0)	(434)	(434)	100%	(2 607)
Transfers and Grants		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>137 710</b>	<b>47 831</b>	<b>–</b>	<b>(27 035)</b>	<b>(27 681)</b>	<b>7 972</b>	<b>35 653</b>	<b>447%</b>	<b>47 831</b>
<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		(64 431)	(29 735)	–	(613)	(646)	(4 956)	(4 310)	87%	(29 735)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(64 431)</b>	<b>(29 735)</b>	<b>–</b>	<b>(613)</b>	<b>(646)</b>	<b>(4 956)</b>	<b>(4 310)</b>	<b>87%</b>	<b>(29 735)</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)	(33)	31	-92%	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(0)</b>	<b>(3)</b>	<b>(33)</b>	<b>(31)</b>	<b>92%</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>73 279</b>	<b>18 096</b>	<b>–</b>	<b>(27 648)</b>	<b>(28 330)</b>	<b>2 983</b>			<b>18 096</b>
Cash/cash equivalents at beginning:		536	6 575	–	–	–	6 575			–
Cash/cash equivalents at month/year end:		73 815	24 671	–	–	(28 330)	9 558			18 096

## 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 - M02 August

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I/L to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 107	972	866	868	869	831	2 066	39 968	49 619	44 655	--	--
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 422	558	440	347	326	255	257	9 497	13 141	10 721	--	--
Receivables from Non-exchange Transactions - Property Rates	1400	1 052	2 387	1 136	898	931	853	1 015	39 760	48 063	43 468	--	--
Receivables from Exchange Transactions - Waste Water Management	1500	1 313	624	528	499	493	465	484	19 091	23 517	21 052	--	--
Receivables from Exchange Transactions - Waste Water Management	1600	1 208	691	571	557	548	540	533	21 459	28 137	23 666	--	--
Receivables from Exchange Transactions - Property Rental Debtors	1700	132	29	39	43	39	39	24	1 548	1 692	1 694	--	--
Interest on Arrear Debtor Accounts	1810	--	--	--	--	--	--	--	--	--	--	--	--
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	--	--	--	--	--	--	--	--	--	--	--	--
Other	1900	1	1	1	1	1	1	1	67	72	70	--	--
<b>Total By Income Source</b>	<b>2000</b>	<b>8 235</b>	<b>5 261</b>	<b>3 691</b>	<b>3 213</b>	<b>3 206</b>	<b>3 096</b>	<b>4 390</b>	<b>131 439</b>	<b>162 442</b>	<b>145 345</b>	<b>--</b>	<b>--</b>
<b>2021/22 - totals only</b>		<b>9750072</b>	<b>2530391</b>	<b>2745392</b>	<b>2573874</b>	<b>2614164</b>	<b>2484295</b>	<b>2498578</b>	<b>94914095</b>	<b>120 151</b>	<b>106 685</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 849	1 528	1 038	773	767	709	659	27 030	34 604	30 138	--	--
Commercial	2300	1 451	590	544	521	520	465	444	18 301	23 237	20 251	--	--
Households	2400	4 934	2 742	1 958	1 919	1 919	1 923	3 087	65 108	104 600	94 956	--	--
Other	2500	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 235</b>	<b>5 261</b>	<b>3 691</b>	<b>3 213</b>	<b>3 206</b>	<b>3 096</b>	<b>4 390</b>	<b>131 439</b>	<b>162 442</b>	<b>145 345</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 - M02 August

Description	NT Code	Budget Year 2022/23									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>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	--	--	--	79 289	--	--	--	--	--	79 289	--
Bulk Water	0200	--	--	--	--	--	--	--	--	--	--	--
PAYE deductions	0300	--	--	--	--	--	--	--	--	--	--	--
VAT (output less input)	0400	--	--	--	--	--	--	--	--	--	--	--
Pensions / Retirement deductions	0500	--	--	--	--	--	--	--	--	--	--	--
Loan repayments	0600	--	--	--	--	--	--	--	--	--	--	--
Trade Creditors	0700	--	243	398	206	--	--	500	1 551	2 898	2 018	
Auditor General	0800	--	--	--	--	--	--	--	--	--	--	--
Other	0900	--	--	7	11	--	--	--	--	19	--	
<b>Total By Customer Type</b>	<b>1000</b>	<b>--</b>	<b>243</b>	<b>405</b>	<b>79 506</b>	<b>--</b>	<b>--</b>	<b>500</b>	<b>1 551</b>	<b>82 206</b>	<b>2 018</b>	

# Section 7 – Investment Portfolio Analysis

## 7.1 Supporting Table SC5

Choose name from list - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M02 August

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>R thousands</b>														
<b>Municipality</b>														
2 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	623	-	(232)	-	391
3 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	6 247	-	(1 651)	-	-
4 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	8 479	-	(1 982)	-	-
5 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 790	-	-	-	-
6 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	5	-	(47)	238	-
7 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	666	-	(620)	-	-
8 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	5	1	(397)	2 900	-
9 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	154	-	-	-	-
10 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	2 508	-	-	-	-
11 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	52	-	-	1 000	-
12 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 810	-	(112)	-	-
13 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	4 510	-	-	-	4 510
9 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	154	-	-	-	154
10 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	8	-	-	2 500	2 508
11 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	52	-	-	-	52
12 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 810	-	-	-	1 810
13 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	10	-	-	4 500	4 510
<b>Municipality sub-total</b>										<b>28 876</b>		<b>(5 241)</b>	<b>11 138</b>	<b>13 938</b>
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>28 876</b>		<b>(5 241)</b>	<b>11 138</b>	<b>13 938</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 - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>	1,2									
<b>National Government:</b>		3 501	--	--	21 171	21 171	--	18 033	#DIV/0!	46 489
Local Government Equitable Share		--	--	--	18 033	18 033	--	18 033	#DIV/0!	46 489
Finance Management		2 435	--	--	2 900	2 900	--			
EPWP Incentive		1 000	--	--	238	238	--			
	3									
COVID-19 COGTA Incentive grant		66	--	--	--	--	--	--		
<b>Provincial Government:</b>		--	--	--	--	--	--	--		2 010
Sport and Recreation		--	--	--	--	--	--	--		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	--	--	21 171	21 171	--	18 033	#DIV/0!	48 499
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 188	--	--	7 000	7 000	--	7 000	#DIV/0!	25 224
Municipal Infrastructure Grant (MIG)		--	--	--	2 500	2 500	--	2 500	#DIV/0!	25 224
INEP & WSIG		10 188	--	--	4 500	4 500	--	4 500	#DIV/0!	--
<b>Provincial Government:</b>		--	--	--	--	--	--	--		--
[insert description]		--	--	--	--	--	--	--		--
District Municipality: [insert description]		--	--	--	--	--	--	--		--
Other grant providers: [insert description]		--	--	--	--	--	--	--		--
<b>Total Capital Transfers and Grants</b>	5	10 188	--	--	7 000	7 000	--	7 000	#DIV/0!	25 224
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	13 689	--	--	28 171	28 171	--	25 033	#DIV/0!	73 723



8.2 Supporting Table SC7 (1) – Grand Expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		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:		46 461	48 397	-	4 271	7 267	8 067	(800)	-9.9%	48 397
Equitable Share		45 993	45 077	-	4 210	7 165	7 513	(348)	-4.6%	45 077
Expanded Public Works Programme Integrated Grant		-	420	-	61	102	70	32	45.3%	420
Local Government Financial Management Grant		468	2 900	-	-	-	483	(483)	-100.0%	2 900
Other transfers and grants [insert description]										
Provincial Government:		-	128	-	1	1	21	(20)	-93.7%	128
Specify (Add grant description)		-	128	-	1	1	21	(20)	-93.7%	128
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 245	1 452	-	95	214	242	(28)	-11.7%	1 452
Northern Cape Arts and Cultural		1 245	1 452	-	95	214	242	(28)	-11.7%	1 452
Northern Cape Arts and Cultural										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>47 707</b>	<b>49 977</b>	<b>-</b>	<b>4 367</b>	<b>7 482</b>	<b>8 330</b>	<b>(848)</b>	<b>-10.2%</b>	<b>49 977</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		22 737	28 735	-	-	-	28 735	(28 735)	-100.0%	4 789
Energy Efficiency and Demand Side Management Grant		-	4 500	-	-	-	4 500	(4 500)	-100.0%	750
Integrated National Electrification Programme Grant		8 483	4 500	-	-	-	4 500	(4 500)	-100.0%	750
Municipal Infrastructure Grant		6 202	10 735	-	-	-	10 735	(10 735)	-100.0%	1 789
Water Services Infrastructure Grant		8 052	9 000	-	-	-	9 000	(9 000)	-100.0%	1 500
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>22 737</b>	<b>28 735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28 735</b>	<b>(28 735)</b>	<b>-100.0%</b>	<b>4 789</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>70 444</b>	<b>78 712</b>	<b>-</b>	<b>4 367</b>	<b>7 482</b>	<b>37 065</b>	<b>(29 583)</b>	<b>-79.8%</b>	<b>54 766</b>

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

Choose name from list - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	-
Other transfers and grants [insert description]						
Provincial Government:		-	-	-	-	-
Other transfers and grants [insert description]						
District Municipality:		-	-	-	-	-
[insert description]						
Other grant providers:		-	-	-	-	-
Northern Cape Arts and Cultural						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	-
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	-
Energy Efficiency and Demand Side Management Grant						
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

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councilor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 261	3 468	--	300	516	578	(62)	-11%	3 468
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		604	--	--	30	60	--	60	#DIV/0!	--
Cellphone Allowance		465	449	--	37	74	75	(1)	-1%	449
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	70	138	--	138	#DIV/0!	--
<b>Sub Total - Councillors</b>		<b>4 330</b>	<b>3 917</b>	<b>--</b>	<b>437</b>	<b>788</b>	<b>653</b>	<b>135</b>	<b>21%</b>	<b>3 917</b>
% Increase	4		-9.5%							-9.5%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		718	3 242	--	115	281	540	(259)	-48%	3 242
Pension and UIF Contributions		--	5	--	18	36	1	35	3893%	5
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	206	--	--	--	34	(34)	-100%	206
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	206	--	--	--	34	(34)	-100%	206
Other benefits and allowances		565	313	--	0	1	52	(52)	-99%	313
Payments in lieu of leave		88	42	--	--	--	7	(7)	-100%	42
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Municipality</b>		<b>1 370</b>	<b>4 015</b>	<b>--</b>	<b>134</b>	<b>318</b>	<b>669</b>	<b>(351)</b>	<b>-52%</b>	<b>4 015</b>
% Increase	4		193.0%							193.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		27 711	31 106	--	2 258	4 475	5 184	(709)	-14%	31 106
Pension and UIF Contributions		5 041	6 512	--	279	557	1 085	(529)	-49%	6 512
Medical Aid Contributions		448	3 983	--	25	50	664	(614)	-92%	3 983
Overtime		816	299	--	93	135	50	85	171%	299
Performance Bonus		1 520	2 518	--	94	212	420	(208)	-49%	2 518
Motor Vehicle Allowance		290	--	--	5	10	--	10	#DIV/0!	--
Cellphone Allowance		4	16	--	0	1	3	(2)	-77%	16
Housing Allowances		257	234	--	20	39	39	0	1%	234
Other benefits and allowances		19	404	--	1	2	67	(66)	-97%	404
Payments in lieu of leave		--	55	--	--	--	9	(9)	-100%	55
Long service awards		--	36	--	--	--	6	(6)	-100%	36
Post-retirement benefit obligations		1 099	88	--	--	1	15	(14)	-94%	88
<b>Sub Total - Other Municipal Staff</b>		<b>37 204</b>	<b>45 251</b>	<b>--</b>	<b>2 775</b>	<b>5 482</b>	<b>7 542</b>	<b>(2 060)</b>	<b>-27%</b>	<b>45 251</b>
% Increase	4		21.6%							21.6%
<b>Total Parent Municipality</b>		<b>42 905</b>	<b>53 183</b>	<b>--</b>	<b>3 345</b>	<b>6 587</b>	<b>8 864</b>	<b>(2 277)</b>	<b>-26%</b>	<b>53 183</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>42 905</b>	<b>53 183</b>	<b>--</b>	<b>3 345</b>	<b>6 587</b>	<b>8 864</b>	<b>(2 277)</b>	<b>-26%</b>	<b>53 183</b>
% Increase	4		24.0%							24.0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>38 575</b>	<b>49 266</b>	<b>--</b>	<b>2 909</b>	<b>5 800</b>	<b>8 211</b>	<b>(2 412)</b>	<b>-29%</b>	<b>49 266</b>

## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2 418	2 769	-	220	220	2 769	2 549	92.1%	1%
August	2 418	2 769	-	422	642	5 538	4 895	88.4%	2%
September	2 418	2 769	-	-		8 306	-		
October	2 418	2 769	-	-		11 075	-		
November	2 418	2 769	-	-		13 844	-		
December	2 418	2 769	-	-		16 613	-		
January	2 418	2 769	-	-		19 381	-		
February	2 418	2 769	-	-		22 150	-		
March	2 418	2 769	-	-		24 919	-		
April	2 418	2 769	-	-		27 688	-		
May	2 418	2 769	-	-		30 456	-		
June	2 418	2 769	-	-		33 225	-		
<b>Total Capital expenditure</b>	<b>29 021</b>	<b>33 225</b>	<b>-</b>	<b>642</b>					



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

Choose name from list - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 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>		16 535	18 000	--	--	--	3 000	3 000	100.0%	18 000
Roads Infrastructure		--	--	--	--	--	--	--		--
Roads		--	--	--	--	--	--	--		--
Road Structures		--	--	--	--	--	--	--		--
Road Furniture		--	--	--	--	--	--	--		--
Capital Spares		--	--	--	--	--	--	--		--
Stormwater Infrastructure		--	--	--	--	--	--	--		--
Drainage Collection		--	--	--	--	--	--	--		--
Storm water Conveyance		--	--	--	--	--	--	--		--
Attenuation		--	--	--	--	--	--	--		--
Electrical Infrastructure		8 483	9 000	--	--	--	1 500	1 500	100.0%	9 000
Power Plants		--	--	--	--	--	--	--		--
HV Substations		--	--	--	--	--	--	--		--
HV Switching Station		--	--	--	--	--	--	--		--
HV Transmission Conductors		--	--	--	--	--	--	--		--
MV Substations		--	--	--	--	--	--	--		--
MV Switching Stations		--	--	--	--	--	--	--		--
MV Networks		--	--	--	--	--	--	--		--
LV Networks		8 483	9 000	--	--	--	1 500	1 500	100.0%	9 000
Capital Spares		--	--	--	--	--	--	--		--
Water Supply Infrastructure		8 052	9 000	--	--	--	1 500	1 500	100.0%	9 000
Dams and Weirs		--	--	--	--	--	--	--		--
Boreholes		--	--	--	--	--	--	--		--
Reservoirs		--	--	--	--	--	--	--		--
Pump Stations		--	--	--	--	--	--	--		--
Water Treatment Works		--	--	--	--	--	--	--		--
Bulk Mains		--	--	--	--	--	--	--		--
Distribution		8 052	9 000	--	--	--	1 500	1 500	100.0%	9 000
<b>Computer Equipment</b>		--	210	--	--	195	35	(160)	-455.7%	210
Computer Equipment		--	210	--	--	195	35	(160)	-455.7%	210
<b>Furniture and Office Equipment</b>		6 284	100	--	--	26	17	(9)	-53.0%	100
Furniture and Office Equipment		6 284	100	--	--	26	17	(9)	-53.0%	100
<b>Machinery and Equipment</b>		--	--	--	--	--	--	--		--
Machinery and Equipment		--	--	--	--	--	--	--		--
<b>Transport Assets</b>		--	4 180	--	422	422	697	274	39.4%	4 180
Transport Assets		--	4 180	--	422	422	697	274	39.4%	4 180
<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	22 819	22 490	--	422	642	3 748	3 106	82.9%	22 490

## Section 11 – Municipal manager’s quality

### QUALITY CERTIFICATE

I, **D Molaole** 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 M02 of **2022/2023 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

\_\_\_\_\_

**certification**