

Ubuntu Municipality



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

# IN-YEAR REPORT M04 2023

October 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 M04

Property rates

The Municipality levied property rates to the total tune of R2 070 201,00 for October 2022.

Electricity service revenue

- o Total electricity sales amounted to R284 811,00.

Water service revenue

- o Water service charges at R 1 073 523,00.

Sanitation service charges

- o Sewer revenue totaled of R 234 399,00

Refuse removal service charges.

- o Refuse service charges at R 250 314,00.

#### Operating Expenditure by type

Employee Related Cost

- o Employee related cost amounted to R 3 125 510,00 for the month of October 2022.

**Bulk Purchases**

- There were R758 368.69 electricity bulk purchases for October 2022.

**Other Materials (Repairs and Maintenance)**

- There were no repairs and maintenance

**Contracted Services**

- Contracted services for the month of October amounted to R7 970,00.

**Other Expenditures**

- Other expenditures for October 2022 amounted to R94 974,00.

**Capital Expenditure**

- There was no Capital expenditure incurred in October 2022.

**Cash Flows**

- Year to date cash on hand is at R2 910 576,00.

**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 - M04 October

Description	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>Financial Performance</b>									
Property rates	21 433	25 199	25 199	2 070	4 212	8 400	(4 187)	-50%	25 199
Service charges	37 223	47 476	47 476	1 843	4 273	15 825	(11 552)	-73%	47 476
Investment revenue	602	356	356	-	66	119	(53)	-44%	356
Transfers and subsidies	33 301	51 490	51 490	-	18 033	17 163	870	5%	51 490
Other own revenue	14 513	41 017	41 017	1 595	6 400	13 672	(7 273)	-53%	41 017
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>107 071</b>	<b>165 538</b>	<b>165 538</b>	<b>5 509</b>	<b>32 984</b>	<b>55 179</b>	<b>(22 195)</b>	<b>-40%</b>	<b>165 538</b>
Employee costs	38 575	49 266	49 266	3 126	11 762	16 422	(4 661)	-28%	49 266
Remuneration of Councilors	4 330	3 917	3 917	361	1 510	1 306	205	16%	3 917
Depreciation & asset impairment	-	24 894	24 894	-	-	8 298	(8 298)	-100%	24 894
Finance charges	2 733	2 617	2 617	-	0	872	(872)	-100%	2 617
Inventory consumed and bulk purchases	24 230	27 806	27 806	101	680	9 269	(8 589)	-93%	27 806
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	25 412	56 177	56 177	103	5 059	18 726	(13 667)	-73%	56 177
<b>Total Expenditure</b>	<b>95 279</b>	<b>164 677</b>	<b>164 677</b>	<b>3 691</b>	<b>19 011</b>	<b>54 893</b>	<b>(35 882)</b>	<b>-65%</b>	<b>164 677</b>
<b>Surplus/(Deficit)</b>	<b>11 792</b>	<b>861</b>	<b>861</b>	<b>1 818</b>	<b>13 974</b>	<b>287</b>	<b>13 687</b>	<b>4776%</b>	<b>861</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	29 735	29 735	-	-	9 912	(9 912)	-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>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>	<b>3 776</b>	<b>37%</b>	<b>30 596</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>11 792</b>	<b>30 596</b>	<b>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>	<b>3 776</b>	<b>37%</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>33 225</b>	<b>-</b>	<b>2 396</b>	<b>11 075</b>	<b>(8 679)</b>	<b>-78%</b>	<b>33 225</b>
Capital transfers recognised	22 737	28 735	28 735	-	697	9 578	(8 881)	-93%	28 735
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 284	4 490	4 490	-	1 699	1 497	202	13%	4 490
<b>Total sources of capital funds</b>	<b>29 021</b>	<b>33 225</b>	<b>33 225</b>	<b>-</b>	<b>2 396</b>	<b>11 075</b>	<b>(8 679)</b>	<b>-78%</b>	<b>33 225</b>
<b>Financial position</b>									
Total current assets	90 927	62 516	62 516	-	23 443	-	-	-	62 516
Total non current assets	629 634	613 034	613 034	-	2 396	-	-	-	613 034
Total current liabilities	179 612	77 700	77 700	-	17 004	-	-	-	77 700
Total non current liabilities	-	17 558	17 558	-	-	-	-	-	17 558
Community wealth/Equity	533 639	580 292	580 292	-	9 477	-	-	-	580 292
<b>Cash flows</b>									
Net cash from (used) operating	137 710	47 831	47 831	458	21 774	15 944	(5 831)	-37%	47 831
Net cash from (used) investing	(64 431)	(29 735)	(29 735)	-	(2 924)	(9 912)	(6 988)	71%	(29 735)
Net cash from (used) financing	-	-	-	-	-	(67)	(67)	100%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>73 815</b>	<b>24 671</b>	<b>24 671</b>	<b>-</b>	<b>18 851</b>	<b>12 541</b>	<b>(6 310)</b>	<b>-50%</b>	<b>18 096</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	12 977	3 571	3 328	4 965	3 364	3 095	3 092	132 181	166 572
<b>Creditors Age Analysis</b>									
Total Creditors	-	279	436	404	79 506	2	500	1 551	82 679

**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 C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		65 377	96 514	96 514	3 643	28 607	32 171	(3 565)	-11%	96 514
Executive and council		-	950	950	-	-	317	(317)	-100%	950
Finance and administration		65 377	95 564	95 564	3 643	28 607	31 855	(3 248)	-10%	95 564
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		50	1 453	1 453	2	9	484	(475)	-98%	1 453
Community and social services		39	1 453	1 453	2	8	484	(476)	-98%	1 453
Sport and recreation		11	-	-	-	1	-	1	#DIV/0!	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 753	26 782	26 782	20	95	8 927	(8 832)	-99%	26 782
Planning and development		3 279	-	-	0	1	-	1	#DIV/0!	-
Road transport		474	26 782	26 782	20	95	8 927	(8 832)	-99%	26 782
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		37 892	70 524	70 524	1 843	4 273	23 508	(19 235)	-82%	70 524
Energy sources		18 199	31 285	31 285	285	2 197	10 428	(8 232)	-79%	31 285
Water management		11 464	22 938	22 938	1 074	(57)	7 646	(7 703)	-101%	22 938
Waste water management		3 837	12 980	12 980	235	1 015	4 327	(3 312)	-77%	12 980
Waste management		4 393	3 321	3 321	250	1 119	1 107	12	1%	3 321
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>107 071</b>	<b>195 273</b>	<b>195 273</b>	<b>5 509</b>	<b>32 984</b>	<b>65 091</b>	<b>(32 106)</b>	<b>-49%</b>	<b>195 273</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		36 669	65 598	65 598	1 659	10 060	21 866	(11 806)	-54%	65 598
Executive and council		5 432	8 594	8 594	722	2 413	2 865	(451)	-16%	8 594
Finance and administration		31 237	57 004	57 004	937	7 646	19 001	(11 355)	-60%	57 004
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 261	6 961	6 961	103	439	2 320	(1 881)	-81%	6 961
Community and social services		2 136	6 961	6 961	103	439	2 320	(1 881)	-81%	6 961
Sport and recreation		124	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		17 264	26 444	26 444	1 049	4 246	8 815	(4 568)	-52%	26 444
Planning and development		11 209	5 529	5 529	702	2 729	1 843	886	48%	5 529
Road transport		6 056	20 915	20 915	347	1 517	6 972	(5 455)	-78%	20 915
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 086	65 674	65 674	880	4 265	21 891	(17 626)	-81%	65 674
Energy sources		25 012	34 631	34 631	41	782	11 544	(10 762)	-93%	34 631
Water management		6 755	7 864	7 864	332	1 479	2 621	(1 142)	-44%	7 864
Waste water management		3 477	16 263	16 263	261	993	5 421	(4 428)	-82%	16 263
Waste management		3 841	6 916	6 916	247	1 011	2 305	(1 294)	-56%	6 916
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>95 279</b>	<b>164 677</b>	<b>164 677</b>	<b>3 691</b>	<b>19 011</b>	<b>54 893</b>	<b>(35 882)</b>	<b>-65%</b>	<b>164 677</b>
<b>Surplus/ (Deficit) for the year</b>		<b>11 792</b>	<b>30 596</b>	<b>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>	<b>3 776</b>	<b>37%</b>	<b>30 596</b>



**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) - M04

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>										
Vote 1 - Office of the Municipal Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		64 799	92 976	92 976	3 640	28 599	30 992	(2 393)	-7.7%	92 976
Vote 3 - Corporate & Community Services		3 850	29 185	29 185	23	107	9 728	(9 621)	-98.9%	29 185
Vote 4 - Infrastructure & Planning		38 423	73 112	73 112	1 846	4 278	24 371	(20 093)	-82.4%	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>	<b>2</b>	<b>107 071</b>	<b>195 273</b>	<b>195 273</b>	<b>5 509</b>	<b>32 984</b>	<b>65 091</b>	<b>(32 106)</b>	<b>-49.3%</b>	<b>195 273</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	1 751	3 406	3 406	285	455	1 135	(681)	-59.9%	3 406
Vote 2 - Financial Services Directorate		24 056	45 872	45 872	609	5 919	15 291	(9 372)	-61.3%	45 872
Vote 3 - Corporate & Community Services		15 107	28 633	28 633	778	3 683	9 544	(5 861)	-61.4%	28 633
Vote 4 - Infrastructure & Planning		49 576	80 845	80 845	1 556	6 855	26 948	(20 093)	-74.6%	80 845
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		4 790	5 921	5 921	463	2 098	1 974	124	6.3%	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>	<b>2</b>	<b>95 279</b>	<b>164 677</b>	<b>164 677</b>	<b>3 691</b>	<b>19 011</b>	<b>54 893</b>	<b>(35 882)</b>	<b>-65.4%</b>	<b>164 677</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>11 792</b>	<b>30 596</b>	<b>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>	<b>3 776</b>	<b>37.0%</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) - M04 October

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	25 199	2 070	4 212	8 400	(4 187)	-50%	25 199
Service charges - electricity revenue		17 530	23 110	23 110	285	2 197	7 703	(5 507)	-71%	23 110
Service charges - water revenue		11 464	17 065	17 065	1 074	(57)	5 688	(5 746)	-101%	17 065
Service charges - sanitation revenue		3 837	3 980	3 980	235	1 015	1 327	(312)	-24%	3 980
Service charges - refuse revenue		4 392	3 321	3 321	250	1 119	1 107	12	1%	3 321
Rental of facilities and equipment		529	763	763	2	4	254	(250)	-98%	763
Interest earned - external investments		602	356	356	-	66	119	(53)	-44%	356
Interest earned - outstanding debtors		13 185	12 515	12 515	1 551	6 235	4 172	2 063	49%	12 515
Dividends received		4	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10	26 442	26 442	8	8	8 814	(8 806)	-100%	26 442
Licences and permits		-	119	119	2	7	40	(33)	-83%	119
Agency services		451	376	376	16	86	125	(40)	-32%	376
Transfers and subsidies		33 301	51 490	51 490	-	18 033	17 163	870	5%	51 490
Other revenue		333	802	802	16	60	267	(207)	-78%	802
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>107 071</b>	<b>165 538</b>	<b>165 538</b>	<b>5 509</b>	<b>32 984</b>	<b>55 179</b>	<b>(22 195)</b>	<b>-40%</b>	<b>165 538</b>
<b>Expenditure By Type</b>										
Employee related costs		38 575	49 266	49 266	3 126	11 762	16 422	(4 661)	-28%	49 266
Remuneration of councillors		4 330	3 917	3 917	361	1 510	1 306	205	16%	3 917
Debt impairment		-	18 440	18 440	-	-	6 147	(6 147)	-100%	18 440
Depreciation & asset impairment		-	24 894	24 894	-	-	8 298	(8 298)	-100%	24 894
Finance charges		2 733	2 617	2 617	-	0	872	(872)	-100%	2 617
Bulk purchases - electricity		22 421	25 850	25 850	(64)	148	8 617	(8 469)	-98%	25 850
Inventory consumed		1 809	1 956	1 956	165	532	652	(120)	-18%	1 956
Contracted services		5 107	21 050	21 050	8	3 500	7 017	(3 517)	-50%	21 050
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		20 306	16 687	16 687	95	1 559	5 563	(4 003)	-72%	16 687
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>95 279</b>	<b>164 677</b>	<b>164 677</b>	<b>3 691</b>	<b>19 011</b>	<b>54 893</b>	<b>(35 882)</b>	<b>-65%</b>	<b>164 677</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	29 735	29 735	-	-	9 912	(9 912)	(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>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>			<b>30 596</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>11 792</b>	<b>30 596</b>	<b>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</b>			<b>30 596</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>11 792</b>	<b>30 596</b>	<b>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</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>30 596</b>	<b>1 818</b>	<b>13 974</b>	<b>10 198</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) - M04 October

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>										
<b>Governance and administration</b>		-	1 140	1 140	-	221	380	(159)	-42%	1 140
Executive and council		-	810	810	-	27	270	(243)	-90%	810
Finance and administration		-	330	330	-	195	110	85	77%	330
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	460	460	-	-	153	(153)	-100%	460
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	460	460	-	-	153	(153)	-100%	460
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		22 737	31 625	31 625	-	2 175	10 542	(8 367)	-79%	31 625
Energy sources		8 483	9 230	9 230	-	986	3 077	(2 090)	-68%	9 230
Water management		14 254	19 965	19 965	-	766	6 655	(5 889)	-88%	19 965
Waste water management		-	1 430	1 430	-	-	477	(477)	-100%	1 430
Waste management		-	1 000	1 000	-	422	333	89	27%	1 000
<b>Other</b>		6 284	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	29 021	33 225	33 225	-	2 396	11 075	(8 679)	-78%	33 225
<b>Funded by:</b>										
National Government		22 737	28 735	28 735	-	697	9 578	(8 881)	-93%	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	28 735	-	697	9 578	(8 881)	-93%	28 735
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		6 284	4 490	4 490	-	1 699	1 497	202	13%	4 490
<b>Total Capital Funding</b>		29 021	33 225	33 225	-	2 396	11 075	(8 679)	-78%	33 225

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

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		(4 551)	24 671	24 671	2 911	24 671
Call investment deposits		1 673	–	–	17 242	–
Consumer debtors		95 068	30 926	30 926	3 587	30 926
Other debtors		(1 304)	6 838	6 838	5	6 838
Current portion of long-term receivables		–	–	–	–	–
Inventory		41	81	81	–	81
<b>Total current assets</b>		<b>90 927</b>	<b>62 516</b>	<b>62 516</b>	<b>23 744</b>	<b>62 516</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		65 021	47 391	47 391	–	47 391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		564 613	565 590	565 590	2 396	565 590
Biological		–	–	–	–	–
Intangible		–	53	53	–	53
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>629 634</b>	<b>613 034</b>	<b>613 034</b>	<b>2 396</b>	<b>613 034</b>
<b>TOTAL ASSETS</b>		<b>720 561</b>	<b>675 551</b>	<b>675 551</b>	<b>26 140</b>	<b>675 551</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	231	231	–	231
Consumer deposits		38	200	200	4	200
Trade and other payables		159 312	76 837	76 837	17 300	76 837
Provisions		20 262	433	433	–	433
<b>Total current liabilities</b>		<b>179 612</b>	<b>77 700</b>	<b>77 700</b>	<b>17 305</b>	<b>77 700</b>
<b>Non current liabilities</b>						
Borrowing		–	107	107	–	107
Provisions		–	17 452	17 452	–	17 452
<b>Total non current liabilities</b>		<b>–</b>	<b>17 558</b>	<b>17 558</b>	<b>–</b>	<b>17 558</b>
<b>TOTAL LIABILITIES</b>		<b>179 612</b>	<b>95 258</b>	<b>95 258</b>	<b>17 305</b>	<b>95 258</b>
<b>NET ASSETS</b>	2	<b>540 949</b>	<b>580 292</b>	<b>580 292</b>	<b>8 835</b>	<b>580 292</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		533 639	580 292	580 292	9 477	580 292
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>533 639</b>	<b>580 292</b>	<b>580 292</b>	<b>9 477</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 - M04 October

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(20 853)	16 379	16 379	1 286	2 282	5 460	(3 178)	-58%	16 379
Service charges		8 280	34 376	34 376	1 546	4 380	11 459	(7 078)	-62%	34 376
Other revenue		1 244	20 340	20 340	28	23	6 780	(6 757)	-100%	20 340
Transfers and Subsidies - Operational		35 324	51 490	51 490	700	18 971	17 163	1 808	11%	51 490
Transfers and Subsidies - Capital		25 631	29 735	29 735	-	12 400	9 912	2 488	25%	29 735
Interest		(858)	12 926	12 926	127	539	4 309	(3 770)	-87%	12 926
Dividends		4	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		91 671	(114 809)	(114 809)	(3 228)	(16 821)	(38 270)	(21 449)	56%	(114 809)
Finance charges		(2 733)	(2 607)	(2 607)	-	(0)	(869)	(869)	100%	(2 607)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>137 710</b>	<b>47 831</b>	<b>47 831</b>	<b>458</b>	<b>21 774</b>	<b>15 944</b>	<b>(5 831)</b>	<b>-37%</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)	(29 735)	-	(2 924)	(9 912)	(6 988)	71%	(29 735)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(64 431)</b>	<b>(29 735)</b>	<b>(29 735)</b>	<b>-</b>	<b>(2 924)</b>	<b>(9 912)</b>	<b>(6 988)</b>	<b>71%</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		-	-	-	-	-	(67)	67	-100%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67)</b>	<b>(67)</b>	<b>100%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>73 279</b>	<b>18 096</b>	<b>18 096</b>	<b>458</b>	<b>18 851</b>	<b>5 966</b>			<b>18 096</b>
Cash/cash equivalents at beginning:		536	6 575	6 575	-	-	6 575			-
Cash/cash equivalents at month/year end:		73 815	24 671	24 671	-	18 851	12 541			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 - M04 October

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written-Off against Debtors	Impairment - Bad Debts It to 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	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	3 268	1 374	1 209	940	862	857	659	38 142	47 510	41 659	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 791	649	247	455	340	305	291	9 793	14 901	11 214	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 742	512	515	2 241	1 062	852	880	40 221	51 026	45 256	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	968	489	647	609	507	492	484	19 928	24 144	22 020	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 047	489	654	651	553	546	538	22 418	26 906	24 715	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	131	57	55	29	39	43	39	1 611	2 004	1 761	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1830	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	9	1	1	1	1	1	1	68	82	71	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>12 977</b>	<b>3 571</b>	<b>3 328</b>	<b>4 965</b>	<b>3 364</b>	<b>3 095</b>	<b>3 092</b>	<b>132 181</b>	<b>166 572</b>	<b>146 696</b>	<b>-</b>	<b>-</b>
2021/22 - totals only		6520439	6997768	4023077	2530707	2745577	2573971	2614248	69697266	125 903	110 382	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4 773	828	663	1 457	969	726	731	27 971	38 118	31 656	-	-
Commercial	2300	2 812	663	422	839	462	476	463	18 222	24 300	20 463	-	-
Households	2400	5 393	2 080	2 243	2 668	1 933	1 893	1 897	65 668	104 094	94 379	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12 977</b>	<b>3 571</b>	<b>3 328</b>	<b>4 965</b>	<b>3 364</b>	<b>3 095</b>	<b>3 092</b>	<b>132 181</b>	<b>166 572</b>	<b>146 696</b>	<b>-</b>	<b>-</b>

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

### Section 6 – Creditor's Analysis

#### 6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 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	-	-	190	-	-	-	-	-	-	190	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductons	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	2	241	398	206	-	500	1 551	2 899	2 018	
Audibr General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	278	4	6	11	2	-	-	301	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>279</b>	<b>436</b>	<b>404</b>	<b>79 506</b>	<b>2</b>	<b>500</b>	<b>1 551</b>	<b>82 679</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 - M04 October

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>Municipality</b>														
2 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	393	-	(165)	700	928
3 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	2 704	-	-	-	-
4 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	6 497	-	-	-	-
5 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 578	-	-	-	-
6 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	196	-	-	-	-
7 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	49	-	-	-	-
8 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 521	-	-	-	-
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	2 517	-	-	-	-
11 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	252	-	-	-	-
12 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	1 879	-	-	-	-
13 Other		11 M	Call Account	No	Fixed	0.01	0		30/06/2023	4 525	-	-	-	-
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>33 334</b>		<b>(276)</b>	<b>8 700</b>	<b>14 473</b>
<b>Entities</b>														
<b>Entities sub-total</b>										<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>33 334</b>		<b>(276)</b>	<b>8 700</b>	<b>14 473</b>

## Section 8 – Allocations, grant receipts and expenditure

### 8.1 Supporting Table SC6

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

Description	Ref	Budget Year 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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
Local Government Financial Management Grant		-	2 900	-	-	-	-	-		-
		-	2 900	-	-	-	-	-		-
	3									
Other transfers and grants [insert description]										
<b>Provincial Government:</b>										
Other transfers and grants [insert description]										
	4									
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
Northern Cape Arts and Cultural		-	1 400	1 400	700	700	467	233	50.0%	1 400
		-	1 400	1 400	700	700	467	233	50.0%	1 400
<b>Total Operating Transfers and Grants</b>	5	-	4 300	1 400	700	700	467	233	50.0%	1 400
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Energy Efficiency and Demand Side Management Grant		-	31 235	4 500	-	12 400	1 500	(500)	-33.3%	4 500
Integrated National Electrification Programme Grant		-	4 500	4 500	-	1 000	1 500	(500)	-33.3%	4 500
Municipal Infrastructure Grant		-	7 000	-	-	4 400	-	-		-
Water Services Infrastructure Grant		-	10 735	-	-	2 500	-	-		-
		-	9 000	-	-	4 500	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>										
[insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	31 235	4 500	-	12 400	1 500	(500)	-33.3%	4 500
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	35 535	5 900	700	13 100	1 967	(267)	-13.6%	5 900



8.2 Supporting Table SC7 (1) – Grand Expenditure

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

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	48 397	2 391	13 221	16 133	(2 912)	-18.0%	48 397
Equitable Share		45 993	45 077	45 077	2 391	12 499	15 026	(2 527)	-16.8%	45 077
Expanded Public Works Programme Integrated Grant		-	420	420	-	102	140	(38)	-27.4%	420
Local Government Financial Management Grant		468	2 900	2 900	-	620	967	(346)	-35.8%	2 900
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	128	128	-	2	43	(40)	-95.3%	128
Specify (Add grant description)		-	128	128	-	2	43	(40)	-95.3%	128
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		1 245	1 452	1 452	94	402	484	(82)	-17.0%	1 452
Northern Cape Arts and Cultural		1 245	1 452	1 452	94	402	484	(82)	-17.0%	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>49 977</b>	<b>2 485</b>	<b>13 625</b>	<b>16 659</b>	<b>(3 035)</b>	<b>-18.2%</b>	<b>49 977</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		22 737	28 735	28 735	-	697	28 735	(28 038)	-97.6%	9 578
Energy Efficiency and Demand Side Management Grant		-	4 500	4 500	-	697	4 500	(3 803)	-84.5%	1 500
Integrated National Electrification Programme Grant		8 483	4 500	4 500	-	-	4 500	(4 500)	-100.0%	1 500
Municipal Infrastructure Grant		6 202	10 735	10 735	-	-	10 735	(10 735)	-100.0%	3 578
Water Services Infrastructure Grant		8 052	9 000	9 000	-	-	9 000	(9 000)	-100.0%	3 000
								-		
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>28 735</b>	<b>-</b>	<b>697</b>	<b>28 735</b>	<b>(28 038)</b>	<b>-97.6%</b>	<b>9 578</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>70 444</b>	<b>78 712</b>	<b>78 712</b>	<b>2 485</b>	<b>14 322</b>	<b>45 394</b>	<b>(31 072)</b>	<b>-68.4%</b>	<b>59 555</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 - M04 October

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Financial Management Grant						
Other transfers and grants [insert description]						
<b>Provincial Government:</b>		-	-	-	-	
Other transfers and grants [insert description]						
<b>District Municipality:</b>		-	-	-	-	
[insert description]						
<b>Other grant providers:</b>		-	-	-	-	
Northern Cape Arts and Cultural						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Energy Efficiency and Demand Side Management Grant						
Other capital transfers [insert description]						
<b>Provincial Government:</b>		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<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 - M04 October

Summary of Employee and Councilor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3 261	3 468	3 468	224	965	1 156	(191)	-17%	3 468
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		604	-	-	30	120	-	120	#DIV/0!	-
Cellphone Allowance		465	449	449	37	148	150	(2)	-1%	449
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	70	277	-	277	#DIV/0!	-
<b>Sub Total - Councillors</b>		<b>4 330</b>	<b>3 917</b>	<b>3 917</b>	<b>361</b>	<b>1 510</b>	<b>1 306</b>	<b>205</b>	<b>16%</b>	<b>3 917</b>
% Increase	4		-9.5%	-9.5%						-9.5%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		718	3 242	3 242	318	706	1 081	(375)	-35%	3 242
Pension and UIF Contributions		-	5	5	18	73	2	71	3950%	5
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	206	206	-	-	69	(69)	-100%	206
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	206	206	-	-	69	(69)	-100%	206
Other benefits and allowances		565	313	313	21	22	104	(82)	-79%	313
Payments in lieu of leave		88	42	42	-	-	14	(14)	-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>4 015</b>	<b>358</b>	<b>801</b>	<b>1 338</b>	<b>(537)</b>	<b>-40%</b>	<b>4 015</b>
% Increase	4		193.0%	193.0%						193.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		27 711	31 106	31 106	2 137	8 803	10 369	(1 565)	-15%	31 106
Pension and UIF Contributions		5 041	6 512	6 512	268	1 103	2 171	(1 067)	-49%	6 512
Medical Aid Contributions		448	3 983	3 983	25	100	1 328	(1 228)	-92%	3 983
Overtime		816	299	299	58	244	100	145	145%	299
Performance Bonus		1 520	2 518	2 518	178	488	839	(351)	-42%	2 518
Motor Vehicle Allowance		290	-	-	5	20	-	20	#DIV/0!	-
Cellphone Allowance		4	16	16	0	1	5	(4)	-77%	16
Housing Allowances		257	234	234	20	79	78	1	1%	234
Other benefits and allowances		19	404	404	1	3	135	(131)	-97%	404
Payments in lieu of leave		-	55	55	-	-	18	(18)	-100%	55
Long service awards		-	36	36	47	47	12	35	291%	36
Post-retirement benefit obligations		1 099	88	88	29	71	29	42	142%	88
<b>Sub Total - Other Municipal Staff</b>		<b>37 204</b>	<b>45 251</b>	<b>45 251</b>	<b>2 768</b>	<b>10 961</b>	<b>15 084</b>	<b>(4 123)</b>	<b>-27%</b>	<b>45 251</b>
% Increase	4		21.6%	21.6%						21.6%
<b>Total Parent Municipality</b>		<b>42 905</b>	<b>53 183</b>	<b>53 183</b>	<b>3 487</b>	<b>13 272</b>	<b>17 728</b>	<b>(4 456)</b>	<b>-25%</b>	<b>53 183</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>42 905</b>	<b>53 183</b>	<b>53 183</b>	<b>3 487</b>	<b>13 272</b>	<b>17 728</b>	<b>(4 456)</b>	<b>-25%</b>	<b>53 183</b>
% Increase	4		24.0%	24.0%						24.0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>38 575</b>	<b>49 266</b>	<b>49 266</b>	<b>3 126</b>	<b>11 762</b>	<b>16 422</b>	<b>(4 661)</b>	<b>-28%</b>	<b>49 266</b>

References

## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	2 769	220	220	2 769	2 549	92.1%	1%
August	2 418	2 769	2 769	422	642	5 538	4 895	88.4%	2%
September	2 418	2 769	2 769	1 754	2 396	8 306	5 910	71.2%	7%
October	2 418	2 769	2 769	-	-	11 075	-	-	-
November	2 418	2 769	2 769	-	-	13 844	-	-	-
December	2 418	2 769	2 769	-	-	16 613	-	-	-
January	2 418	2 769	2 769	-	-	19 381	-	-	-
February	2 418	2 769	2 769	-	-	22 150	-	-	-
March	2 418	2 769	2 769	-	-	24 919	-	-	-
April	2 418	2 769	2 769	-	-	27 688	-	-	-
May	2 418	2 769	2 769	-	-	30 456	-	-	-
June	2 418	2 769	2 769	-	-	33 225	-	-	-
<b>Total Capital expenditure</b>	<b>29 021</b>	<b>33 225</b>	<b>33 225</b>	<b>2 396</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 - M04 October

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>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		16 535	18 000	18 000	--	697	6 000	5 303	88.4%	18 000
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sprinkler Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		8 483	9 000	9 000	--	697	3 000	2 303	76.8%	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	9 000	--	697	3 000	2 303	76.8%	9 000
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		8 052	9 000	9 000	--	--	3 000	3 000	100.0%	9 000
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		8 052	9 000	9 000	--	--	3 000	3 000	100.0%	9 000
<b>Computer Equipment</b>		--	210	305	--	195	96	(99)	-103.1%	305
Computer Equipment		--	210	305	--	195	96	(99)	-103.1%	305
<b>Furniture and Office Equipment</b>		6 284	100	100	--	27	33	6	19.3%	100
Furniture and Office Equipment		6 284	100	100	--	27	33	6	19.3%	100
<b>Machinery and Equipment</b>		--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--
<b>Transport Assets</b>		--	4 180	4 085	--	1 477	1 368	(110)	-8.0%	4 085
Transport Assets		--	4 180	4 085	--	1 477	1 368	(110)	-8.0%	4 085
<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	22 490	--	2 396	7 497	5 101	68.0%	22 490

Choose name from list - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

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>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6 202	10 735	10 735	-	-	3 578	3 578	100.0%	10 735
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 202	10 735	10 735	-	-	3 578	3 578	100.0%	10 735
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		6 202	10 735	10 735	-	-	3 578	3 578	100.0%	10 735
Distribution Points		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>6 202</b>	<b>10 735</b>	<b>10 735</b>	<b>-</b>	<b>-</b>	<b>3 578</b>	<b>3 578</b>	<b>100.0%</b>	<b>10 735</b>

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04

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>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 159	6 452	6 452	--	333	2 151	1 818	84.5%	6 452
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		186	4 000	4 000	--	49	1 333	1 284	96.3%	4 000
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		186	4 000	4 000	--	49	1 333	1 284	96.3%	4 000
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		709	1 150	1 150	--	205	383	179	46.6%	1 150
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		709	1 150	1 150	--	205	383	179	46.6%	1 150
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		108	1 116	1 116	--	43	372	329	88.5%	1 116
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outfall Sewers		108	1 116	1 116	--	43	372	329	88.5%	1 116
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		156	187	187	--	37	62	26	41.4%	187
Landfill Sites		--	--	--	--	--	--	--	--	--
Waste Transfer Stations		--	--	--	--	--	--	--	--	--
Waste Processing Facilities		156	187	187	--	37	62	26	41.4%	187
<b>Other assets</b>		244	2 151	2 151	0	102	717	615	85.7%	2 151
Operational Buildings		244	2 151	2 151	0	102	717	615	85.7%	2 151
Municipal Offices		223	600	600	0	102	200	98	48.9%	600
Pay/Enquiry Points		--	--	--	--	--	--	--	--	--
Building Plan Offices		--	--	--	--	--	--	--	--	--
Workshops		--	--	--	--	--	--	--	--	--
Yards		--	--	--	--	--	--	--	--	--
Stores		--	--	--	--	--	--	--	--	--
Laboratories		--	--	--	--	--	--	--	--	--
Training Centres		22	1 551	1 551	--	--	517	517	100.0%	1 551
Manufacturing Plant		--	--	--	--	--	--	--	--	--
<b>Computer Equipment</b>		--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--
<b>Furniture and Office Equipment</b>		99	100	100	--	2	33	32	95.3%	100
Furniture and Office Equipment		99	100	100	--	2	33	32	95.3%	100
<b>Machinery and Equipment</b>		--	200	200	--	12	67	55	82.4%	200
Machinery and Equipment		--	200	200	--	12	67	55	82.4%	200
<b>Transport Assets</b>		--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--
<b>Land</b>		--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>1 502</b>	<b>8 904</b>	<b>8 904</b>	<b>0</b>	<b>449</b>	<b>2 968</b>	<b>2 519</b>	<b>84.9%</b>	<b>8 904</b>

## Section11 –Municipal manager’s quality certification

### 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)

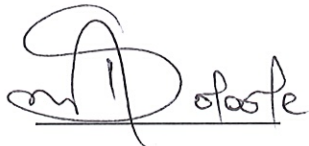
The mid-year budget and performance assessment. Sec.72

For M04 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

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