

Ubuntu Municipality



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

IN-YEAR REPORT Q02 2024

December 2023

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, Sec. 52(d) Reporting

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GLOSSARY OF TERMS

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

Predetermined Objectives	Strategic objectives, programs, projects, and performance indicators identified during the IDP/Budget process.
Quarterly	Period made up of three months July - September, October - December, January - March and April - June.
Rates	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.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic Objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Vote	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 Q02

Property rates

The Municipality levied property rates to the total amount R1 437 362,00.

Electricity service revenue

- Total electricity sales amounted to R1 131 588,00.

Water service revenue

- Water service charges at R813 611,00.

Sanitation service charges

- Sewer revenue totaled of R338 785,00.

Refuse removal service charges.

- Refuse service charges at R409 733,00

Operating Expenditure by type

Employee Related Cost

- Employee Related costs for Q02 2023 were R18 427 980,00.

Bulk Purchases

- There are no water bulk purchases and there was R14 075 620,37 electricity bulk purchases for Q02 of 2024.

Other Materials (Repairs and Maintenance)

- There were R 52 407,00 vehicle repairs and maintenance for M06 2023.

Contracted Services

- Contracted services for the month of December amounted to R 1 470 565,00

Other Expenditures

- Other expenditures for December 2023 amounted to R418 234,47.

Capital Expenditure

- Capital expenditure incurred in Month6 of 2023 amounted to R 3 405 143,00.

Cash Flows

- Cash and cash equivalent to date is at R3 016 564,00.

Additional Assets

- Total additional assets for the month amounted to R45 907,00.

Date	Name of Supplier	Amount Paid	Mapping
2023/12/08	FNB OB 000017328 GEARFLUID T/A SPILHA	29 965	Assets
2023/12/08	FNB OB 000017331 C-PAC PUMPS AND VALV	17 940	Assets
		47 905	

Section 4 – In-Year Budget statement table

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Statement Summary

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

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

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	20 791	26 259	-	1 437	13 601	13 130	471	4%	26 259
Service charges	32 286	49 130	-	2 694	17 417	24 565	(7 148)	-29%	49 130
Investment revenue	1 261	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 261	425	-	161	1 042	212	830	391%	425
Other own revenue	76 156	88 444	-	853	28 146	44 222	(16 076)	-36%	-
Total Revenue (excluding capital transfers and contributions)	131 755	164 258	-	5 145	60 206	82 129	(21 923)	-27%	164 258
Employee costs	33 962	48 726	-	3 039	18 428	24 363	(5 935)	-	48 726
Remuneration of Councillors	4 359	4 466	-	621	2 490	2 233	257	-	4 466
Depreciation and amortisation	16 125	25 961	-	-	-	12 980	(12 980)	-	25 961
Interest	5 789	611	-	391	2 676	305	2 370	-	611
Inventory consumed and bulk purchases	28 337	29 424	-	1 817	15 935	14 712	1 223	-	29 424
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	76 017	53 875	-	1 817	14 198	26 938	(12 740)	-47%	53 875
Total Expenditure	164 590	163 062	-	7 685	53 727	81 531	(27 805)	-34%	163 062
Surplus/(Deficit)	(32 835)	1 196	-	(2 540)	6 479	598	5 882	984%	1 196
Transfers and subsidies - capital (monetary allocations)	28 795	35 459	-	-	-	17 730	###	-100%	35 459
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 039)	36 655	-	(2 540)	6 479	18 327	(11 848)	-65%	36 655
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4 039)	36 655	-	(2 540)	6 479	18 327	(11 848)	-65%	36 655
Capital expenditure & funds sources									
Capital expenditure	26 376	37 819	-	3 116	8 443	18 910	(10 466)	-55%	37 819
Capital transfers recognised	23 422	35 459	-	3 116	8 222	17 730	(9 507)	-54%	35 459
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 954	2 360	-	-	221	1 180	(959)	-81%	2 360
Total sources of capital funds	26 376	37 819	-	3 116	8 443	18 910	(10 466)	-55%	37 819
Financial position									
Total current assets	45 720	100 080	-	-	19 301	-	-	-	100 080
Total non current assets	608 023	617 628	-	-	8 443	-	-	-	617 628
Total current liabilities	150 700	89 208	-	-	21 342	-	-	-	89 208
Total non current liabilities	20 032	10 349	-	-	-	-	-	-	10 349
Community wealth/Equity	489 497	633 861	-	-	6 402	-	-	-	633 861
Cash flows									
Net cash from (used) operating	8 635	81 310	-	2 378	59 560	51 490	(8 070)	-16%	81 310
Net cash from (used) investing	(43 138)	(35 459)	-	(3 583)	(9 445)	(17 730)	(8 285)	47%	(35 459)
Net cash from (used) financing	-	-	-	3 039	18 428	-	(18 428)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(28 191)	70 522	-	-	68 644	58 431	(10 213)	-17%	45 952
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	18 903	8 843	9 191	3 993	3 840	3 752	4 162	152 846	205 530
Creditors Age Analysis									
Total Creditors	5 508	3 175	2 545	333	688	168	4 977	98 180	115 574

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

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

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		73 258	99 759	-	2 424	42 500	49 879	(7 379)	-15%	99 759
Executive and council		950	978	-	-	-	489	(489)	-100%	978
Finance and administration		72 308	98 781	-	2 424	42 500	49 390	(6 890)	-14%	98 781
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 978	1 513	-	2	9	757	(748)	-99%	1 513
Community and social services		4 977	1 513	-	2	9	757	(748)	-99%	1 513
Sport and recreation		1	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		442	20 155	-	25	280	10 077	(9 798)	-97%	20 155
Planning and development		2	-	-	0	4	-	4	#DIV/0!	-
Road transport		440	20 155	-	25	276	10 077	(9 802)	-97%	20 155
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61 082	78 290	-	2 694	17 417	39 145	(21 728)	-56%	78 290
Energy sources		14 563	25 064	-	1 132	6 295	12 532	(6 236)	-50%	25 064
Water management		25 638	35 444	-	814	6 572	17 722	(11 150)	-63%	35 444
Waste water management		14 636	13 897	-	339	2 022	6 949	(4 927)	-71%	13 897
Waste management		6 244	3 885	-	410	2 528	1 943	586	30%	3 885
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139 760	199 717	-	5 145	60 206	99 858	(39 653)	-40%	199 717
Expenditure - Functional										
<i>Governance and administration</i>		50 500	69 300	-	3 549	23 852	34 650	(10 798)	-31%	69 300
Executive and council		9 520	11 420	-	845	4 810	5 710	(900)	-16%	11 420
Finance and administration		40 980	57 880	-	2 704	19 042	28 940	(9 899)	-34%	57 880
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 866	6 904	-	115	702	3 452	(2 750)	-80%	6 904
Community and social services		2 865	6 904	-	115	702	3 452	(2 750)	-80%	6 904
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 040	24 120	-	1 106	6 924	12 060	(5 137)	-43%	24 120
Planning and development		7 956	5 008	-	783	4 923	2 504	2 419	97%	5 008
Road transport		4 084	19 112	-	323	2 001	9 556	(7 555)	-79%	19 112
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		99 184	62 738	-	2 916	22 250	31 369	(9 119)	-29%	62 738
Energy sources		66 455	31 570	-	1 727	15 320	15 785	(465)	-3%	31 570
Water management		25 929	9 090	-	739	4 280	4 545	(266)	-6%	9 090
Waste water management		3 498	15 419	-	217	1 201	7 709	(6 509)	-84%	15 419
Waste management		3 301	6 659	-	234	1 450	3 329	(1 880)	-56%	6 659
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	164 590	163 062	-	7 685	53 727	81 531	(27 805)	-34%	163 062
Surplus/ (Deficit) for the year		(24 830)	36 655	-	(2 540)	6 479	18 327	(11 848)	-65%	36 655

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

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

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		71 772	97 934	-	2 424	42 544	48 967	(6 423)	-13,1%	97 934
Vote 3 - Corporate & Community Services		6 379	24 246	-	27	289	12 123	(11 834)	-97,6%	24 246
Vote 4 - Infrastructure & Planning		61 610	77 537	-	2 695	17 373	38 769	(21 395)	-55,2%	77 537
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 760	199 717	-	5 145	60 206	99 858	(39 653)	-39,7%	199 717
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		72	4 193	-	89	1 497	2 096	(600)	-28,6%	4 193
Vote 2 - Financial Services Directorate		29 142	45 781	-	1 586	12 823	22 891	(10 068)	-44,0%	45 781
Vote 3 - Corporate & Community Services		18 620	27 410	-	1 556	8 921	13 705	(4 784)	-34,9%	27 410
Vote 4 - Infrastructure & Planning		109 478	77 595	-	3 652	26 825	38 797	(11 972)	-30,9%	77 595
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		7 279	8 083	-	803	3 660	4 042	(381)	-9,4%	8 083
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	164 590	163 062	-	7 685	53 727	81 531	(27 805)	-34,1%	163 062
Surplus/ (Deficit) for the year	2	(24 830)	36 655	-	(2 540)	6 479	18 327	(11 848)	-64,6%	36 655

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

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

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		8 090	23 757	-	1 132	6 295	11 879	(5 583)	-47%	23 757
Service charges - Water		12 316	17 040	-	814	6 572	8 520	(1 948)	-23%	17 040
Service charges - Waste Water Management		5 636	4 447	-	339	2 022	2 224	(202)	-9%	4 447
Service charges - Waste management		6 244	3 885	-	410	2 528	1 943	585	30%	3 885
Sale of Goods and Rendering of Services		69	65	-	3	20	33	(13)	-40%	65
Agency services		197	575	-	13	222	288	(66)	-23%	575
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 385	9 861	-	499	4 338	4 930	(593)	-12%	9 861
Interest from Current and Non Current Assets		1 261	425	-	161	1 042	212	-	-	425
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		11	408	-	7	45	204	(159)	-	408
Rental from Fixed Assets		526	553	-	0	(48)	277	(325)	-117%	553
Licence and permits		208	460	-	11	50	230	(180)	-78%	460
Operational Revenue		175	2 118	-	11	81	1 059	(978)	-92%	2 118
Non-Exchange Revenue										
Property rates		20 791	26 259	-	1 437	13 601	13 130	471	4%	26 259
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72	19 470	-	-	4	9 735	(9 731)	-	19 470
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		55 047	54 933	-	-	20 665	27 467	(6 802)	-	54 933
Interest		6 900	-	-	308	2 771	-	2 771	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(174)	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		131 755	164 258	-	5 145	60 206	82 129	(21 923)	-27%	164 258
Expenditure By Type										
Employee related costs		33 962	48 726	-	3 039	18 428	24 363	(5 935)	-24%	48 726
Remuneration of councillors		4 359	4 466	-	621	2 490	2 233	257	11%	4 466
Bulk purchases - electricity		24 495	25 770	-	1 625	14 076	12 885	1 191	-	25 770
Inventory consumed		3 842	3 654	-	192	1 859	1 827	32	-	3 654
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		16 125	25 961	-	-	-	12 980	(12 980)	-100%	25 961
Interest		5 789	611	-	391	2 676	305	2 370	776%	611
Contracted services		12 850	16 561	-	502	6 700	8 281	(1 580)	-19%	16 561
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		37 508	20 000	-	-	-	10 000	(10 000)	-	20 000
Operational costs		25 877	17 314	-	1 315	7 498	8 657	(1 159)	-13%	17 314
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		(218)	-	-	-	-	-	-	-	-
Total Expenditure		164 590	163 062	-	7 685	53 727	81 531	(27 805)	-34%	163 062
Surplus/(Deficit)		(32 835)	1 196	-	(2 540)	6 479	598	5 882	0	1 196
Transfers and subsidies - capital (monetary allocations)		28 795	35 459	-	-	-	17 730	(17 730)	(0)	35 459
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 039)	36 655	-	(2 540)	6 479	18 327			36 655
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 039)	36 655	-	(2 540)	6 479	18 327			36 655
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 039)	36 655	-	(2 540)	6 479	18 327			36 655
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 039)	36 655	-	(2 540)	6 479	18 327			36 655

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

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

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

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		260	150	-	-	66	75	(9)	-12%	150
Vote 2 - Financial Services Directorate		407	300	-	-	-	150	(150)	-100%	300
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		25 363	37 219	-	3 116	8 222	18 610	(10 387)	-56%	37 219
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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26 030	37 669	-	3 116	8 288	18 835	(10 546)	-56%	37 669
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		46	150	-	-	155	75	80	107%	150
Vote 2 - Financial Services Directorate		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		300	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	346	150	-	-	155	75	80	107%	150
Total Capital Expenditure		26 376	37 819	-	3 116	8 443	18 910	(10 466)	-55%	37 819
Capital Expenditure - Functional Classification										
Governance and administration		713	600	-	-	221	300	(79)	-26%	600
Executive and council		307	300	-	-	221	150	71	47%	300
Finance and administration		407	300	-	-	-	150	(150)	-100%	300
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 609	37 219	-	3 116	8 222	18 610	(10 387)	-56%	37 219
Energy sources		9 145	4 530	-	951	951	2 265	(1 314)	-58%	4 530
Water management		15 332	32 689	-	2 164	7 271	16 345	(9 074)	-56%	32 689
Waste water management		246	-	-	-	-	-	-	-	-
Waste management		886	-	-	-	-	-	-	-	-
Other		54	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 376	37 819	-	3 116	8 443	18 910	(10 466)	-55%	37 819
Funded by:										
National Government		23 422	35 459	-	3 116	8 222	17 730	(9 507)	-54%	35 459
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23 422	35 459	-	3 116	8 222	17 730	(9 507)	-54%	35 459
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 954	2 360	-	-	221	1 180	(959)	-81%	2 360
Total Capital Funding		26 376	37 819	-	3 116	8 443	18 910	(10 466)	-55%	37 819

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		19 388	45 257	-	3 017	45 257
Trade and other receivables from exchange transactions		11 381	47 810	-	9 379	47 810
Receivables from non-exchange transactions		49	94	-	3 880	94
Current portion of non-current receivables		-	-	-	-	-
Inventory		129	81	-	-	81
VAT		14 370	6 767	-	3 037	6 767
Other current assets		403	72	-	(11)	72
Total current assets		45 720	100 080	-	19 301	100 080
Non current assets						
Investments		-	-	-	-	-
Investment property		66 060	47 391	-	-	47 391
Property, plant and equipment		541 949	570 184	-	8 443	570 184
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		13	53	-	-	53
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		608 023	617 628	-	8 443	617 628
TOTAL ASSETS		653 742	717 708	-	27 744	717 708
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		93	200	-	20	200
Trade and other payables from exchange transactions		130 829	81 367	-	(5)	81 367
Trade and other payables from non-exchange transactions		11 672	-	-	18 499	-
Provision		3 757	7 209	-	-	7 209
VAT		3 757	-	-	2 828	-
Other current liabilities		592	433	-	-	433
Total current liabilities		150 700	89 208	-	21 342	89 208
Non current liabilities						
Financial liabilities		-	107	-	-	107
Provision		14 941	5 859	-	-	5 859
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		5 091	4 384	-	-	4 384
Total non current liabilities		20 032	10 349	-	-	10 349
TOTAL LIABILITIES		170 732	99 558	-	21 342	99 558
NET ASSETS	2	483 011	618 151	-	6 402	618 151
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		489 497	633 861	-	6 402	633 861
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	489 497	633 861	-	6 402	633 861

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		384	17 069	-	513	10 735	8 534	2 201	26%	17 069
Service charges		2 228	34 853	-	2 241	14 672	17 426	(2 755)	-16%	34 853
Other revenue		697	21 048	-	112	162	10 524	(10 362)	-98%	21 048
Transfers and Subsidies - Operational		51 490	54 933	-	-	24 540	27 467	(2 927)	-11%	54 933
Transfers and Subsidies - Capital		33 455	70 918	-	-	14 624	35 459	(20 835)	-59%	70 918
Interest		14 382	408	-	797	6 878	204	6 674	3272%	408
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(94 000)	(117 308)	-	(1 285)	(12 052)	(47 819)	(35 767)	75%	(117 308)
Interest		-	(611)	-	-	-	(305)	(305)	100%	(611)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 635	81 310	-	2 378	59 560	51 490	(8 070)	-16%	81 310
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(43 138)	(35 459)	-	(3 583)	(9 445)	(17 730)	(8 285)	47%	(35 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 138)	(35 459)	-	(3 583)	(9 445)	(17 730)	(8 285)	47%	(35 459)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	3 039	18 428	-	18 428	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	3 039	18 428	-	(18 428)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		6 311	24 671	-	101	24 671				101
Cash/cash equivalents at month/year end:		(28 191)	70 522	-	1 834	68 644	33 760			45 952

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors Analysis

5.1 Supporting Table SC3

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

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6 528	2 032	5 661	1 024	1 036	957	1 109	46 979	65 328	51 105	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 804	569	596	255	234	322	670	10 724	15 173	12 205	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	7 821	4 774	1 945	1 770	1 635	1 556	1 472	43 396	64 368	49 828	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 199	444	446	428	420	416	413	23 468	27 234	25 145	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 404	951	470	444	436	431	427	26 208	30 772	27 947	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	145	69	70	70	70	70	69	1 990	2 553	2 269	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	2	4	2	1	10	1	1	81	102	94	-	-	
Total By Income Source	2000	18 903	8 843	9 191	3 993	3 840	3 752	4 162	152 846	205 530	168 593	-	-	
2022/23 - totals only		13136809	6090724	4920649	3317979	3254455	4632128	3108492	136770488	175 231	151 084	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	7 002	4 526	1 568	1 295	1 170	1 136	1 175	28 656	46 537	33 441	-	-	
Commercial	2300	2 957	1 470	911	629	598	605	899	20 531	28 600	23 261	-	-	
Households	2400	8 944	2 846	6 712	2 069	2 063	2 012	2 088	103 659	130 393	111 891	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	18 903	8 843	9 191	3 993	3 840	3 752	4 162	152 846	205 530	168 593	-	-	

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

Section 6 – Creditor’s Analysis

6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 2023/24									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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 735	2 000	2 230	-	-	-	3 226	87 684	96 876	88 558
Bulk Water	0200	-	218	-	-	-	-	-	-	218	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	249	-	-	-	-	-	-	5	255	5
Loan repayments	0600	-	-	-	-	-	-	-	17	17	57
Trade Creditors	0700	2 754	422	187	51	-	10	1 106	1 900	6 432	2 610
Auditor General	0800	251	105	121	282	576	92	645	8 547	10 618	3 829
Other	0900	518	429	6	-	113	66	-	26	1 158	478
Total By Customer Type	1000	5 508	3 175	2 545	333	688	168	4 977	98 180	115 574	95 538

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
2 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	945	5	-	-	950
3 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	4 614	70	(3 494)	11 506	
4 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 023	6	-	-	
5 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 995	7	(1 094)	-	
6 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	26	0	-	-	
7 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	8	1	(512)	505	
8 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	997	5	(500)	-	502
9 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	164	-	-	-	164
10 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	7 949	38	(4 785)	8 000	11 201
11 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	141	1	-	-	142
12 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	2 066	12	-	-	2 077
13 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	2 939	17	-	-	2 955
Municipality sub-total										22 865		(10 385)	20 011	17 991
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									22 865		(10 385)	20 011	17 991

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	950	3 878	-	-	3 145	1 939	(244)	-12,6%	3 878
Expanded Public Works Programme Integrated Grant		950	978	-	-	245	489	(244)	-49,9%	978
Local Government Financial Management Grant		-	2 900	-	-	2 900	1 450			2 900
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
	4									
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 400	1 460	-	-	730	730	0	0,0%	1 460
Northern Cape Arts and Cultural		1 400	1 460	-	-	730	730	0	0,0%	1 460
Total Operating Transfers and Grants	5	2 350	5 338	-	-	3 875	2 669	(244)	-9,1%	5 338
Capital Transfers and Grants										
National Government:		4 500	35 459	-	-	14 624	17 730	-		35 459
Energy Efficiency and Demand Side Management Grant		4 500	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	3 000	-	-	500	1 500			3 000
Municipal Infrastructure Grant		-	23 009	-	-	6 999	11 505			23 009
Water Services Infrastructure Grant		-	9 450	-	-	7 125	4 725			9 450
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	4 500	35 459	-	-	14 624	17 730	-		35 459
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6 850	40 797	-	-	18 499	20 399	(244)	-1,2%	40 797

8.2 Supporting Table SC7 (1) – Grand Expenditure

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		52 516	94 756	-	4 041	26 544	47 378	(20 834)	-44,0%	94 756
Equitable Share		50 660	91 376	-	3 959	25 965	45 688	(19 723)	-43,2%	91 376
Expanded Public Works Programme Integrated Grant		854	420	-	81	474	210	264	125,7%	420
Local Government Financial Management Grant		1 002	2 960	-	-	104	1 480	(1 376)	-92,9%	2 960
Other transfers and grants [insert description]										
Provincial Government:		(60)	133	-	-	-	67	(67)	-100,0%	133
Specify (Add grant description)		(60)	133	-	-	-	67	(67)	-100,0%	133
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 222	1 457	-	105	645	729	(83)	-11,4%	1 457
Northern Cape Arts and Cultural		1 222	1 457	-	105	645	729	(83)	-11,4%	1 457
Northern Cape Arts and Cultural										
Total operating expenditure of Transfers and Grants:		53 678	96 346	-	4 146	27 189	48 173	(20 984)	-43,6%	96 346
Capital expenditure of Transfers and Grants										
National Government:		23 422	35 459	-	3 116	8 222	35 459	(27 237)	-76,8%	17 730
Energy Efficiency and Demand Side Management Grant		4 191	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		4 665	3 000	-	951	951	3 000	(2 049)	-68,3%	1 500
Municipal Infrastructure Grant		7 476	23 009	-	1 927	3 256	23 009	(19 753)	-85,8%	11 505
Water Services Infrastructure Grant		7 090	9 450	-	238	4 015	9 450	(5 435)	-57,5%	4 725
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		23 422	35 459	-	3 116	8 222	35 459	(27 237)	-76,8%	17 730
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		77 101	131 805	-	7 261	35 411	83 632	(48 221)	-57,7%	114 076

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

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

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Expanded Public Works Programme Integrated Grant					-	
Local Government Financial Management Grant					-	
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					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Energy Efficiency and Demand Side Management Grant					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Section 9 – Councilor’s allowances and employee benefits

9.1 Supporting Table SC8

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

Summary of Employee and Councilor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 727	3 777	-	479	1 601	1 889	(287)	-15%	3 777
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		360	408	-	30	200	204	(4)	-2%	408
Cellphone Allowance		444	89	-	39	224	44	180	405%	89
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		828	192	-	73	465	96	369	384%	192
Sub Total - Councillors		4 359	4 466	-	621	2 490	2 233	257	11%	4 466
% increase	4		2,5%							2,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 016	4 152	-	113	794	2 076	(1 282)	-62%	4 152
Pension and UIF Contributions		220	2	-	19	115	1	114	12668%	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	17	-	18	105	9	96	1117%	17
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	173	-	-	-	86	(86)	-100%	173
Other benefits and allowances		3	6	-	0	2	3	(1)	-39%	6
Payments in lieu of leave		(711)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		235	315	-	9	53	158	-	-	315
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1 835	4 665	-	159	1 069	2 333	(1 263)	-54%	4 665
% increase	4		154,2%							154,2%
Other Municipal Staff										
Basic Salaries and Wages		23 701	33 382	-	2 404	14 239	16 691	(2 452)	-15%	33 382
Pension and UIF Contributions		4 278	6 418	-	279	1 697	3 209	(1 512)	-47%	6 418
Medical Aid Contributions		464	946	-	24	153	473	(320)	-68%	946
Overtime		958	280	-	59	385	140	245	175%	280
Performance Bonus		1 930	2 677	-	79	655	1 339	(684)	-51%	2 677
Motor Vehicle Allowance		177	-	-	9	62	-	62	#DIV/0!	-
Cellphone Allowance		4	4	-	0	2	2	-	-	4
Housing Allowances		246	265	-	6	38	132	(95)	-72%	265
Other benefits and allowances		14	88	-	1	6	44	(39)	-87%	88
Payments in lieu of leave		35	-	-	-	6	-	6	#DIV/0!	-
Long service awards		209	-	-	19	47	-	47	#DIV/0!	-
Post-retirement benefit obligations		93	-	-	-	63	-	63	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		19	-	-	-	7	-	7	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		32 127	44 060	-	2 880	17 359	22 030	(4 672)	-21%	44 060
% increase	4		37,1%							37,1%
Total Parent Municipality		38 321	53 192	-	3 660	20 918	26 596	(5 678)	-21%	53 192
TOTAL SALARY, ALLOWANCES & BENEFITS										
		38 321	53 192	-	3 660	20 918	26 596	(5 678)	-21%	53 192
% increase	4		38,8%							38,8%
TOTAL MANAGERS AND STAFF										
		33 962	48 726	-	3 039	18 428	24 363	(5 935)	-24%	48 726

Section 10 – Capital program performance

10.1 Supporting Table SC12

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

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 986	3 152	–	–		3 152	–		
August	2 986	3 152	–	1 113	#VALUE!	6 303	#VALUE!	#VALUE!	#VALUE!
September	2 986	3 152	–	1 743	#VALUE!	9 455	#VALUE!	#VALUE!	#VALUE!
October	2 986	3 152	–	1 585	#VALUE!	12 606	#VALUE!	#VALUE!	#VALUE!
November	2 986	3 152	–	886	#VALUE!	15 758	#VALUE!	#VALUE!	#VALUE!
December	2 986	3 152	–	3 116	#VALUE!	18 910	#VALUE!	#VALUE!	#VALUE!
January	2 986	3 152	–	–		22 061	–		
February	2 986	3 152	–	–		25 213	–		
March	2 986	3 152	–	–		28 364	–		
April	2 986	3 152	–	–		31 516	–		
May	2 986	3 152	–	–		34 667	–		
June	2 986	3 152	–	–		37 819	–		
Total Capital expenditure	35 832	37 819	–	8 443					

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		15 946	9 450	-	238	4 015	4 725	710	15,0%	9 450
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 856	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		8 856	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 090	9 450	-	238	4 015	4 725	710	15,0%	9 450
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		7 090	9 450	-	238	4 015	4 725	710	15,0%	9 450
Computer Equipment		518	350	-	-	-	175	175	100,0%	350
Computer Equipment		518	350	-	-	-	175	175	100,0%	350
Furniture and Office Equipment		249	250	-	-	221	125	(96)	-77,0%	250
Furniture and Office Equipment		249	250	-	-	221	125	(96)	-77,0%	250
Machinery and Equipment		-	1 300	-	-	-	650	650	100,0%	1 300
Machinery and Equipment		-	1 300	-	-	-	650	650	100,0%	1 300
Transport Assets		2 187	460	-	-	-	230	230	100,0%	460
Transport Assets		2 187	460	-	-	-	230	230	100,0%	460
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	18 900	11 810	-	238	4 236	5 905	1 669	28,3%	11 810

NC071 Ubuntu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	7 476	26 009	-	2 878	4 207	13 005	8 797	67,6%	26 009
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	3 000	-	951	951	1 500	549	36,6%	3 000
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	3 000	-	951	951	1 500	549	36,6%	3 000
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		7 476	23 009	-	1 927	3 256	11 505	8 248	71,7%	23 009
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
		7 476	23 009	-	1 927	3 256	11 505	8 248	71,7%	23 009
Total Capital Expenditure on renewal of existing assets	1	7 476	26 009	-	2 878	4 207	13 005	8 797	67,6%	26 009

NC071 Ubuntu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	2 251	2 541	-	67	370	1 271	900	70.8%	2 541
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		932	1 000	-	-	252	500	248	49.6%	1 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		932	1 000	-	-	252	500	248	49.6%	1 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		889	526	-	62	89	263	174	66.2%	526
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		889	526	-	62	89	263	174	66.2%	526
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		482	716	-	2	4	358	354	98.9%	716
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		482	716	-	2	4	358	354	98.9%	716
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(52)	300	-	2	26	150	124	82.9%	300
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		(52)	300	-	2	26	150	124	82.9%	300
Waste Drop-off Points		-	-	-	-	-	-	-	-	-

Continues to the next page

Other assets		1 190	1 415	-	11	430	708	277	39,2%	1 415
Operational Buildings		1 190	1 415	-	11	430	708	277	39,2%	1 415
Municipal Offices		1 008	900	-	11	423	450	27	5,9%	900
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		182	515	-	-	7	258	251	97,4%	515
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		57	70	-	-	29	35	6	16,1%	70
Furniture and Office Equipment		57	70	-	-	29	35	6	16,1%	70
Machinery and Equipment		12	330	-	47	47	165	118	71,3%	330
Machinery and Equipment		12	330	-	47	47	165	118	71,3%	330
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	3 509	4 356	-	125	877	2 178	1 301	59,7%	4 356

Section11 –Municipal manager’s quality certification

QUALITY CERTIFICATE

I, **L Itumeleng** as the 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 M06 of **2023/24 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 _____