

Ubuntu Municipality



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

IN-YEAR REPORT Q03 2024

March 2024

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 Q03

Property rates

The Municipality levied property rates to the total amount R17 987 784.

Electricity service revenue

- Total electricity sales amounted to R9 282 929,00.

Water service revenue

- Water service charges at R9 521 147,00.

Sanitation service charges

- Sewer revenue totaled of R3 032 743,00.

Refuse removal service charges.

- Refuse service charges at R3 766 861,00

Operating Expenditure by type

Employee Related Cost

- Employee Related costs for Q03 2023 were R27 459 543,09.

Bulk Purchases

- There are R 790 893,51 water bulk purchases and there was R17 430 710,44. electricity bulk purchases for Q03 of 2024.

Other Materials (Repairs and Maintenance)

- There were R 32 233,00 repairs and maintenance for March 2023.

Contracted Services

- Contracted services for the month of Q03 amounted to R 9 357 585,75

Other Expenditures

- Other expenditures for March amounted to R4 695 610,00.

Capital Expenditure

- Capital expenditure incurred Q03 of 2024 amounted to R 15 095 028,00

Cash Flows

- Cash and cash equivalent to date is at R 35 384 047.

Additional Assets

- Total additional assets for Q03 amounted to R 61 891,00.

Name of Supplier	Amount Paid	Mapping
FEM POWER-LOADHAILER	29 300	Assets
FEM POWER-AIRCONES	32 591	Assets

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 - Q3 Third Quarter

Description	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									
Financial Performance									
Property rates	20 791	26 259	27 107	1 426	17 988	21 207	(3 219)	-15%	27 107
Service charges	32 276	49 130	51 722	2 412	25 604	37 176	(11 573)	-31%	51 722
Investment revenue	1 266	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	1 266	425	1 543	12	1 241	1 246	(5)	-0%	1 543
Other own revenue	76 133	88 444	87 555	839	42 254	65 522	(23 268)	-36%	–
Total Revenue (excluding capital transfers and contributions)	131 732	164 258	167 927	4 689	87 087	125 151	(38 065)	-30%	167 927
Employee costs	34 941	48 726	48 726	2 969	27 460	36 544	(9 085)	–	48 726
Remuneration of Councilors	4 359	4 466	4 466	446	3 709	3 350	359	–	4 466
Depreciation and amortisation	16 203	25 961	25 961	–	–	19 470	(19 470)	–	25 961
Interest	6 877	611	5 452	133	2 955	3 787	(831)	–	5 452
Inventory consumed and bulk purchases	28 337	29 424	24 881	1 798	20 110	18 878	1 232	–	24 881
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	74 980	53 875	56 561	3 817	21 450	42 025	(20 575)	-49%	56 561
Total Expenditure	165 698	163 062	166 047	9 163	75 683	124 054	(48 371)	-39%	166 047
Surplus/(Deficit)	(33 966)	1 196	1 880	(4 474)	11 403	1 098	10 306	939%	1 880
Transfers and subsidies - capital (monetary allocations)	28 795	35 459	33 920	–	22 668	26 006	(3 337)	-13%	33 920
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(5 170)	36 655	35 800	(4 474)	34 072	27 103	6 968	26%	35 800
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(5 170)	36 655	35 800	(4 474)	34 072	27 103	6 968	26%	35 800
Capital expenditure & funds sources									
Capital expenditure	26 129	37 819	36 280	3 447	15 095	23 427	(8 332)	-36%	36 280
Capital transfers recognised	23 175	35 459	33 920	3 447	14 874	21 657	(6 784)	-31%	33 920
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	2 954	2 360	2 360	–	221	1 770	(1 549)	-88%	2 360
Total sources of capital funds	26 129	37 819	36 280	3 447	15 095	23 427	(8 332)	-36%	36 280
Financial position									
Total current assets	44 686	100 080	100 080	–	91 951	–	–	–	100 080
Total non current assets	607 698	617 628	616 089	–	623 118	–	–	–	616 089
Total current liabilities	150 472	89 208	89 208	–	171 568	–	–	–	89 208
Total non current liabilities	20 032	10 349	10 349	–	20 032	–	–	–	10 349
Community wealth/Equity	488 366	633 861	616 381	–	523 469	–	–	–	616 381
Cash flows									
Net cash from (used) operating	(12 182)	81 310	54 122	(3 998)	51 430	41 395	(10 035)	-24%	54 122
Net cash from (used) investing	(42 148)	(35 459)	(33 920)	(3 964)	(17 094)	(13 568)	3 526	-26%	(33 920)
Net cash from (used) financing	–	–	–	2 969	27 460	–	(27 460)	#DIV/0!	–
Cash/cash equivalents at the month/year end	(48 020)	70 522	44 873	–	81 300	52 498	(28 802)	-55%	39 706
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	4 051	4 007	3 559	3 360	3 214	3 773	4 498	184 878	211 342
Creditors Age Analysis									
Total Creditors	5 455	7 770	4 974	1 569	3 332	2 488	1 466	100 408	127 462

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) - Q3 Third 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										
Government and administration		94 054	99 759	95 954	2 258	61 077	72 801	(11 723)	-16%	95 954
Executive and council		950	978	978	-	-	734	(734)	-100%	978
Finance and administration		93 104	98 781	94 976	2 258	61 077	72 067	(10 990)	-15%	94 976
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 978	1 513	1 513	1	11	1 135	(1 123)	-99%	1 513
Community and social services		4 977	1 513	1 513	1	11	1 135	(1 123)	-99%	1 513
Sport and recreation		1	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		424	20 155	20 431	17	394	15 309	(14 915)	-97%	20 431
Planning and development		2	-	8	1	6	6	0	6%	8
Road transport		422	20 155	20 422	17	387	15 303	(14 916)	-97%	20 422
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		61 071	78 290	83 949	2 412	48 272	61 912	(13 640)	-22%	83 949
Energy sources		14 555	25 064	26 102	914	9 283	19 569	(10 286)	-53%	26 102
Water management		25 638	35 444	38 510	771	22 988	27 837	(4 848)	-17%	38 510
Waste water management		14 634	13 897	13 897	322	12 234	10 423	1 811	17%	13 897
Waste management		6 244	3 885	5 440	405	3 767	4 084	(316)	-8%	5 440
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	160 527	199 717	201 847	4 689	109 755	151 157	(41 402)	-27%	201 847
Expenditure - Functional										
Government and administration		51 530	69 300	77 831	4 504	34 318	58 395	(24 077)	-41%	77 831
Executive and council		10 499	11 420	14 110	965	6 914	9 905	(2 991)	-30%	14 110
Finance and administration		41 031	57 880	63 721	3 540	27 404	48 490	(21 085)	-43%	63 721
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 866	6 904	6 634	117	1 075	4 975	(3 901)	-78%	6 634
Community and social services		2 865	6 904	6 634	117	1 075	4 975	(3 901)	-78%	6 634
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12 040	24 120	23 656	1 107	10 168	17 528	(7 360)	-42%	23 656
Planning and development		7 956	5 008	5 510	757	7 166	3 921	3 245	83%	5 510
Road transport		4 084	19 112	18 146	351	3 003	13 608	(10 605)	-78%	18 146
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		99 261	62 738	57 926	3 434	30 122	43 155	(13 033)	-30%	57 926
Energy sources		66 455	31 570	27 166	1 573	19 176	20 359	(1 182)	-6%	27 166
Water management		25 929	9 090	9 316	1 488	7 142	6 724	419	6%	9 316
Waste water management		3 498	15 419	14 923	183	1 757	11 191	(9 434)	-84%	14 923
Waste management		3 379	6 659	6 521	190	2 047	4 882	(2 835)	-58%	6 521
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	165 698	163 062	166 047	9 163	75 683	124 054	(48 371)	-39%	166 047
Surplus/ (Deficit) for the year		(5 170)	36 655	35 800	(4 474)	34 072	27 103	6 968	26%	35 800

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) - Q3 Third 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		92 567	97 934	94 121	2 296	61 192	71 426	(10 234)	-14,3%	94 121
Vote 3 - Corporate & Community Services		6 360	24 246	24 522	18	407	18 378	(17 971)	-97,8%	24 522
Vote 4 - Infrastructure & Planning		61 600	77 537	83 204	2 375	48 156	61 353	(13 197)	-21,5%	83 204
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	160 527	199 717	201 847	4 689	109 755	151 157	(41 402)	-27,4%	201 847
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		1 051	4 193	6 959	366	1 956	4 541	(2 586)	-56,9%	6 959
Vote 2 - Financial Services Directorate		29 237	45 781	52 052	2 837	18 531	39 541	(21 010)	-53,1%	52 052
Vote 3 - Corporate & Community Services		18 575	27 410	25 716	1 170	12 951	19 481	(6 530)	-33,5%	25 716
Vote 4 - Infrastructure & Planning		109 555	77 595	73 410	4 174	36 868	54 557	(17 689)	-32,4%	73 410
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		7 279	8 083	7 910	615	5 378	5 934	(555)	-9,4%	7 910
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	165 698	163 062	166 047	9 163	75 683	124 054	(48 371)	-39,0%	166 047
Surplus/ (Deficit) for the year	2	(5 170)	36 655	35 800	(4 474)	34 072	27 103	6 968	25,7%	35 800

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) - Q3 Third 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		8 082	23 757	24 796	914	9 283	18 589	(9 306)	-50%	24 796
Service charges - Water		12 316	17 040	17 040	771	9 521	11 168	(1 647)	-15%	17 040
Service charges - Waste Water Management		5 634	4 447	4 447	322	3 033	3 335	(303)	-9%	4 447
Service charges - Waste management		6 244	3 885	5 439	405	3 767	4 083	(316)	-8%	5 439
Sale of Goods and Rendering of Services		69	65	86	2	25	64	(39)	-61%	86
Agency services		197	575	843	9	294	618	(324)	-52%	843
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 385	9 961	8 675	493	5 851	6 376	(525)	-8%	8 675
Interest from Current and Non Current Assets		1 266	425	1 543	12	1 241	1 246	-	-	1 543
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		11	408	416	7	69	312	(244)	-	416
Rental from Fixed Assets		526	553	553	(38)	(122)	415	(537)	-129%	553
Licence and permits		208	460	460	8	90	345	(255)	-74%	460
Operational Revenue		175	2 118	2 118	39	165	1 589	(1 423)	-90%	2 118
Non-Exchange Revenue										
Property rates		20 791	26 259	27 107	1 426	17 988	21 207	(3 219)	-15%	27 107
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		53	19 470	19 470	-	4	14 603	(14 599)	-	19 470
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		55 047	54 933	54 933	-	32 171	41 200	(9 029)	-	54 933
Interest		6 900	-	-	319	3 708	-	3 708	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(174)	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		131 732	164 258	167 927	4 689	87 087	125 151	(38 065)	-30%	167 927
Expenditure By Type										
Employee related costs		34 941	48 726	48 726	2 969	27 460	36 544	(9 085)	-25%	48 726
Remuneration of councillors		4 359	4 466	4 466	446	3 709	3 350	359	11%	4 466
Bulk purchases - electricity		24 495	25 770	21 670	1 332	17 431	16 252	1 179	-	21 670
Inventory consumed		3 842	3 654	3 211	466	2 679	2 626	54	-	3 211
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		16 203	25 961	25 961	-	-	19 470	(19 470)	-100%	25 961
Interest		6 877	611	5 452	133	2 955	3 787	(831)	-22%	5 452
Contracted services		12 805	16 561	17 832	1 373	9 358	13 169	(3 811)	-29%	17 832
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		37 508	20 000	20 000	-	-	15 000	(15 000)	-	20 000
Operational costs		24 886	17 314	18 729	2 444	12 092	13 856	(1 764)	-13%	18 729
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		(218)	-	-	-	-	-	-	-	-
Total Expenditure		165 698	163 062	166 047	9 163	75 683	124 054	(48 371)	-39%	166 047
Surplus/(Deficit)		(33 966)	1 196	1 880	(4 474)	11 403	1 098	10 306	0	1 880
Transfers and subsidies - capital (monetary allocations)		28 795	35 459	33 920	-	22 668	26 006	(3 337)	(0)	33 920
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 170)	36 655	35 800	(4 474)	34 072	27 103			35 800
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(5 170)	36 655	35 800	(4 474)	34 072	27 103			35 800
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(5 170)	36 655	35 800	(4 474)	34 072	27 103			35 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(5 170)	36 655	35 800	(4 474)	34 072	27 103			35 800

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) - Q3 Third 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	150	-	66	113	(46)	-41%	150
Vote 2 - Financial Services Directorate		407	300	300	-	-	225	(225)	-100%	300
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		25 116	37 219	35 680	3 447	14 874	22 977	(8 104)	-35%	35 680
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	25 783	37 669	36 130	3 447	14 940	23 315	(8 375)	-36%	36 130
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		46	150	150	-	155	113	43	38%	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	150	-	155	113	43	38%	150
Total Capital Expenditure		26 129	37 819	36 280	3 447	15 095	23 427	(8 332)	-36%	36 280
Capital Expenditure - Functional Classification										
Governance and administration		713	600	600	-	221	450	(229)	-51%	600
Executive and council		307	300	300	-	221	225	(4)	-2%	300
Finance and administration		407	300	300	-	-	225	(225)	-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		25 362	37 219	35 680	3 447	14 874	22 977	(8 104)	-35%	35 680
Energy sources		8 898	4 530	4 530	-	951	3 398	(2 446)	-72%	4 530
Water management		15 332	32 689	31 150	3 447	13 923	19 580	(5 657)	-29%	31 150
Waste water management		246	-	-	-	-	-	-	-	-
Waste management		886	-	-	-	-	-	-	-	-
Other		54	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 129	37 819	36 280	3 447	15 095	23 427	(8 332)	-36%	36 280
Funded by:										
National Government		23 175	35 459	33 920	3 447	14 874	21 657	(6 784)	-31%	33 920
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		23 175	35 459	33 920	3 447	14 874	21 657	(6 784)	-31%	33 920
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 954	2 360	2 360	-	221	1 770	(1 549)	-88%	2 360
Total Capital Funding		26 129	37 819	36 280	3 447	15 095	23 427	(8 332)	-36%	36 280

4.1.6 Table C6: Monthly Budget Statement – Financial Position

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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		17 977	45 257	45 257	35 384	45 257
Trade and other receivables from exchange transactions		11 381	47 810	47 810	24 169	47 810
Receivables from non-exchange transactions		49	94	94	12 794	94
Current portion of non-current receivables		-	-	-	-	-
Inventory		129	81	81	129	81
VAT		14 662	6 767	6 767	19 081	6 767
Other current assets		488	72	72	394	72
Total current assets		44 686	100 080	100 080	91 951	100 080
Non current assets						
Investments		-	-	-	-	-
Investment property		66 060	47 391	47 391	66 060	47 391
Property, plant and equipment		541 625	570 184	568 645	557 044	568 645
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		13	53	53	13	53
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		607 698	617 628	616 089	623 118	616 089
TOTAL ASSETS		652 384	717 708	716 169	715 069	716 169
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		93	200	200	120	200
Trade and other payables from exchange transactions		129 623	81 367	81 367	143 616	81 367
Trade and other payables from non-exchange transactions		11 672	-	-	15 504	-
Provision		4 737	7 209	7 209	3 757	7 209
VAT		3 755	-	-	7 979	-
Other current liabilities		592	433	433	592	433
Total current liabilities		150 472	89 208	89 208	171 568	89 208
Non current liabilities						
Financial liabilities		-	107	107	-	107
Provision		14 941	5 859	5 859	14 941	5 859
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		5 091	4 384	4 384	5 091	4 384
Total non current liabilities		20 032	10 349	10 349	20 032	10 349
TOTAL LIABILITIES		170 504	99 558	99 558	191 600	99 558
NET ASSETS	2	481 880	618 151	616 612	523 469	616 612
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		488 366	633 861	616 381	523 469	616 381
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	488 366	633 861	616 381	523 469	616 381

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 - Q3 Third 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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(20 407)	17 069	17 069	527	12 808	12 801	6	0%	17 069
Service charges		2 238	34 853	34 853	1 898	21 866	26 140	(4 273)	-16%	34 853
Other revenue		679	21 048	21 048	1	352	15 786	(15 434)	-98%	21 048
Transfers and Subsidies - Operational		51 490	54 933	54 933	-	36 046	41 200	(5 154)	-13%	54 933
Transfers and Subsidies - Capital		33 455	70 918	33 920	-	22 624	13 568	9 056	67%	33 920
Interest		14 382	408	10 218	828	9 322	4 087	5 235	128%	10 218
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(94 019)	(117 308)	(117 308)	(7 252)	(51 588)	(71 729)	(20 141)	28%	(117 308)
Interest		-	(611)	(611)	-	-	(458)	(458)	100%	(611)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(12 182)	81 310	54 122	(3 998)	51 430	41 395	(10 035)	-24%	54 122
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		(42 148)	(35 459)	(33 920)	(3 964)	(17 094)	(13 568)	3 526	-26%	(33 920)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(42 148)	(35 459)	(33 920)	(3 964)	(17 094)	(13 568)	3 526	-26%	(33 920)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	2 969	27 460	-	27 460	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	2 969	27 460	-	(27 460)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		6 311	24 671	24 671	19 505	24 671				19 505
Cash/cash equivalents at month/year end:		(48 020)	70 522	44 873	81 300	52 498				39 706

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors Analysis

5.1 Supporting Table SC3

NC071 Ubuntu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third 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	1 076	1 410	1 166	994	907	1 398	1 447	60 762	69 159	65 508	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	798	460	319	321	314	332	338	11 966	14 848	13 271	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 282	1 201	1 162	1 138	1 109	1 171	1 511	54 343	62 917	59 272	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	420	417	410	406	400	395	541	26 233	29 221	27 974	-	-	
Receivables from Exchange Transactions - Waste Management	1600	477	472	459	453	441	432	601	29 275	32 610	31 202	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	53	47	44	44	43	43	61	2 206	2 540	2 397	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(54)	0	0	5	0	1	1	93	47	100	-	-	
Total By Income Source	2000	4 051	4 007	3 559	3 360	3 214	3 773	4 498	184 878	211 342	199 724	-	-	
2022/23 - totals only		12151614	6017127	4788669	5756049	5415575	4490503	3148419	145239857	187 008	164 050	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 135	956	861	917	871	941	1 079	38 364	45 124	42 172	-	-	
Commercial	2300	891	465	403	394	313	339	401	8 645	11 850	10 092	-	-	
Households	2400	1 788	2 318	2 060	1 831	1 811	2 287	2 685	123 424	138 210	132 044	-	-	
Other	2500	236	269	235	218	214	206	333	14 445	16 158	15 417	-	-	
Total By Customer Group	2600	4 051	4 007	3 559	3 360	3 214	3 773	4 498	184 878	211 342	199 724	-	-	

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 - Q3 Third 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	1 249	-	1 800	187	2 000	2 230	-	89 037	96 503	89 644
Bulk Water	0200	179	357	196	198	-	-	-	-	930	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	249	248	251	-	-	-	-	33	780	33
Loan repayments	0600	-	-	-	-	-	-	-	17	17	57
Trade Creditors	0700	1 775	3 143	1 588	932	1 227	137	70	2 202	11 073	2 585
Auditor General	0800	-	1 237	582	251	105	121	1 212	8 929	12 436	3 679
Other	0900	2 004	2 785	557	1	-	-	185	189	5 721	189
Total By Customer Type	1000	5 455	7 770	4 974	1 569	3 332	2 488	1 466	100 408	127 462	96 189

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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	533	5	-	-	538
3 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	9 139	-	-	-	
4 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	689	-	-	-	
5 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	855	-	-	-	
6 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	25	-	-	-	
7 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	479	-	-	-	
8 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	456	-	-	-	
9 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	164	-	-	-	
10 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	10 150	-	-	-	
11 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 553	-	-	-	
12 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	2 705	-	-	-	
13 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	2 368	-	-	-	2 368
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										42 375		(4 785)	8 000	19 446
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									42 375		(4 785)	8 000	19 446

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6

NC071 Ubuntu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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	3 878	-	3 145	2 909	(489)	-16,8%	3 878
Expanded Public Works Programme Integrated Grant		950	978	978	-	245	734	(489)	-66,6%	978
Local Government Financial Management Grant		-	2 900	2 900	-	2 900	2 175			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	1 460	-	730	1 095	(365)	-33,3%	1 460
Northern Cape Arts and Cultural		1 400	1 460	1 460	-	730	1 095	(365)	-33,3%	1 460
Total Operating Transfers and Grants	5	2 350	5 338	5 338	-	3 875	4 004	(853)	-21,3%	5 338
Capital Transfers and Grants										
National Government:		4 500	35 459	33 920	-	22 624	26 926	-		33 920
Energy Efficiency and Demand Side Management Grant		4 500	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	3 000	3 000	-	500	2 250			3 000
Municipal Infrastructure Grant		-	23 009	21 470	-	14 999	17 588			21 470
Water Services Infrastructure Grant		-	9 450	9 450	-	7 125	7 088			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	33 920	-	22 624	26 926	-		33 920
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6 850	40 797	39 258	-	26 499	30 929	(853)	-2,8%	39 258

8.2 Supporting Table SC7 (1) – Grand Expenditure

NC071 Ubuntu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		53 591	94 756	103 667	5 154	38 381	77 233	(38 852)	-50,3%	103 667
Equitable Share		51 735	91 376	99 759	4 637	36 785	74 305	(37 519)	-50,5%	99 759
Expanded Public Works Programme Integrated Grant		854	420	948	24	634	708	(74)	-10,5%	948
Local Government Financial Management Grant		1 002	2 960	2 960	494	961	2 220	(1 259)	-56,7%	2 960
Other transfers and grants [insert description]										
Provincial Government:		(60)	133	30	-	-	21	(21)	-100,0%	30
Specify (Add grant description)		(60)	133	30	-	-	21	(21)	-100,0%	30
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 222	1 457	1 457	105	981	1 093	(112)	-10,2%	1 457
Northern Cape Arts and Cultural		1 222	1 457	1 457	105	981	1 093	(112)	-10,2%	1 457
<i>Northern Cape Arts and Cultural</i>										
Total operating expenditure of Transfers and Grants:		54 754	96 346	105 155	5 260	39 362	78 346	(38 984)	-49,8%	105 155
Capital expenditure of Transfers and Grants										
National Government:		23 175	35 459	33 920	3 447	14 874	33 920	(19 046)	-56,2%	21 657
Energy Efficiency and Demand Side Management Grant		3 944	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		4 665	3 000	3 000	-	951	3 000	(2 049)	-68,3%	2 250
Municipal Infrastructure Grant		7 476	23 009	21 470	3 447	9 908	21 470	(11 562)	-53,9%	12 320
Water Services Infrastructure Grant		7 090	9 450	9 450	-	4 015	9 450	(5 435)	-57,5%	7 088
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		23 175	35 459	33 920	3 447	14 874	33 920	(19 046)	-56,2%	21 657
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		77 929	131 805	139 075	8 706	54 236	112 266	(58 031)	-51,7%	126 812

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

NC071 Ubuntu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third 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 - Q3 Third 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	3 777	233	2 301	2 833	(532)	-19%	3 777
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		360	408	408	46	313	306	6	2%	408
Cellphone Allowance		444	89	89	39	342	67	275	413%	89
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		828	192	192	127	754	144	610	424%	192
Sub Total - Councillors		4 359	4 466	4 466	446	3 709	3 350	359	11%	4 466
% increase	4		2,5%	2,5%						2,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 016	4 152	4 152	113	1 135	3 114	(1 980)	-64%	4 152
Pension and UIF Contributions		220	2	2	20	173	1	171	12777%	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	17	17	18	158	13	145	1117%	17
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	173	173	-	-	129	(129)	-100%	173
Other benefits and allowances		3	6	6	0	3	5	(2)	-39%	6
Payments in lieu of leave		269	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		235	315	315	9	80	236	-	-	315
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 815	4 665	4 665	160	1 548	3 499	(1 951)	-56%	4 665
% increase	4		65,8%	65,8%						65,8%
Other Municipal Staff										
Basic Salaries and Wages		23 701	33 382	33 382	2 360	21 325	25 036	(3 711)	-15%	33 382
Pension and UIF Contributions		4 278	6 418	6 418	280	2 540	4 814	(2 274)	-47%	6 418
Medical Aid Contributions		464	946	946	33	252	710	(458)	-64%	946
Overtime		958	280	280	51	594	210	384	183%	280
Performance Bonus		1 930	2 677	2 677	70	911	2 008	(1 097)	-55%	2 677
Motor Vehicle Allowance		177	-	-	8	87	-	87	#DIV/0!	-
Cellphone Allowance		4	4	4	0	3	3	-	-	4
Housing Allowances		246	265	265	6	56	198	(142)	-72%	265
Other benefits and allowances		14	88	88	1	8	66	(58)	-87%	88
Payments in lieu of leave		35	-	-	-	6	-	6	#DIV/0!	-
Long service awards		209	-	-	-	57	-	57	#DIV/0!	-
Post-retirement benefit obligations		93	-	-	-	63	-	63	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		19	-	-	-	9	-	9	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		32 127	44 060	44 060	2 810	25 912	33 045	(7 134)	-22%	44 060
% increase	4		37,1%	37,1%						37,1%
Total Parent Municipality		39 301	53 192	53 192	3 415	31 168	39 894	(8 726)	-22%	53 192
TOTAL SALARY, ALLOWANCES & BENEFITS		39 301	53 192	53 192	3 415	31 168	39 894	(8 726)	-22%	53 192
% increase	4		35,3%	35,3%						35,3%
TOTAL MANAGERS AND STAFF		34 941	48 726	48 726	2 969	27 460	36 544	(9 085)	-25%	48 726

Section 10 – Capital program performance

10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third 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	2 965	3 152	1 234	–		1 234	–		
August	2 965	3 152	1 739	1 113	#VALUE!	2 973	#VALUE!	#VALUE!	#VALUE!
September	2 965	3 152	1 753	1 743	#VALUE!	4 726	#VALUE!	#VALUE!	#VALUE!
October	2 965	3 152	1 540	1 585	#VALUE!	6 266	#VALUE!	#VALUE!	#VALUE!
November	2 965	3 152	1 234	886	#VALUE!	7 500	#VALUE!	#VALUE!	#VALUE!
December	2 965	3 152	5 395	5 360	#VALUE!	12 896	#VALUE!	#VALUE!	#VALUE!
January	2 965	3 152	1 964	729	#VALUE!	14 859	#VALUE!	#VALUE!	#VALUE!
February	2 965	3 152	4 284	241	#VALUE!	19 143	#VALUE!	#VALUE!	#VALUE!
March	2 965	3 152	4 284	3 447	#VALUE!	23 427	#VALUE!	#VALUE!	#VALUE!
April	2 965	3 152	4 284	–		27 712	–		
May	2 965	3 152	4 284	–		31 996	–		
June	2 965	3 152	4 284	–		36 280	–		
Total Capital expenditure	35 584	37 819	36 280	15 095					

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

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third 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		15 699	9 450	9 450	-	4 015	7 088	3 073	43.4%	9 450
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 609	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		8 609	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 090	9 450	9 450	-	4 015	7 088	3 073	43.4%	9 450
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		7 090	9 450	9 450	-	4 015	7 088	3 073	43.4%	9 450
Computer Equipment		518	350	350	-	-	263	263	100.0%	350
Computer Equipment		518	350	350	-	-	263	263	100.0%	350
Furniture and Office Equipment		249	250	250	-	221	188	(34)	-18.0%	250
Furniture and Office Equipment		249	250	250	-	221	188	(34)	-18.0%	250
Machinery and Equipment		-	1 300	1 300	-	-	975	975	100.0%	1 300
Machinery and Equipment		-	1 300	1 300	-	-	975	975	100.0%	1 300
Transport Assets		2 187	460	460	-	-	345	345	100.0%	460
Transport Assets		2 187	460	460	-	-	345	345	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	18 653	11 810	11 810	-	4 236	8 858	4 622	52.2%	11 810

NC071 Ubuntu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 476	26 009	24 470	3 447	10 859	14 570	3 711	25,5%	24 470
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3 000	3 000	-	951	2 250	1 299	57,7%	3 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	3 000	3 000	-	951	2 250	1 299	57,7%	3 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 476	23 009	21 470	3 447	9 908	12 320	2 412	19,6%	21 470
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
		7 476	23 009	21 470	3 447	9 908	12 320	2 412	19,6%	21 470
Total Capital Expenditure on renewal of existing assets	1	7 476	26 009	24 470	3 447	10 859	14 570	3 711	25,5%	24 470

NC071 Ubuntu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third 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	2 541	412	794	1 906	1 112	58.3%	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	1 000	144	396	750	354	47.2%	1 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		932	1 000	1 000	144	396	750	354	47.2%	1 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		889	526	526	268	360	394	34	8.6%	526
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		889	526	526	268	360	394	34	8.6%	526
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		482	716	716	-	10	537	527	98.2%	716
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		482	716	716	-	10	537	527	98.2%	716
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(52)	300	300	-	28	225	197	87.7%	300
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		(52)	300	300	-	28	225	197	87.7%	300

Continues to the next page

Other assets		1 190	1 415	1 127	7	446	814	368	45,2%	1 127
Operational Buildings		1 190	1 415	1 127	7	446	814	368	45,2%	1 127
Municipal Offices		1 008	900	942	7	439	675	235	34,9%	942
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		182	515	186	-	7	139	132	95,2%	186
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	70	-	37	53	15	28,6%	70
Furniture and Office Equipment		57	70	70	-	37	53	15	28,6%	70
Machinery and Equipment		12	330	330	115	163	248	85	34,3%	330
Machinery and Equipment		12	330	330	115	163	248	85	34,3%	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	4 069	534	1 440	3 020	1 580	52,3%	4 069

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 Q03 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 _____