

Ubuntu Municipality



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

IN-YEAR REPORT M02 2021

August 2020

UBUNTU LOCAL MUNICIPALITY (NC071)

IN-YEAR REPORT OF MUNICIPALITY
Prepared in terms of Local Government
Municipal Finance Management Act (56/2003)
Municipal Budget and Reporting Regulations,
Government Gazette 32141, 17 May 2009

Budget and Treasury Office
MFMA: Sec.71 Reporting

A handwritten signature in black ink, located in the bottom right corner of the page. The signature is stylized and appears to be the name of an official.

Table of Contents

Glossary..... 2

PART 1 – IN-YEAR REPORT..... 4

Section 1 – Mayor’s Report..... 4

Section 2 – Resolutions..... 4

Section 3 – Executive Summary..... 4

Section 4 – In-Year budget statement Tables..... 7

PART 2 – SUPPORTING DOCUMENTATION..... 15

Section 5 – Debtors Analysis..... 15

Section 6 – Creditors Analysis..... 15

Section 7 – Investment Portfolio analysis..... 16

Section 8 – Allocation of Grants Receipt & Expenditure..... 17

Section 9 – Expenditure on Councilor allowances and employee benefits..... 20

Section 10 – Capital program performance..... 21

Section 11 – Municipal manager’s quality certification..... 22



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	Key Performance Indicators. Measures of service output and/or outcome.
MFMA	The Municipal Finance Management Act – No. 53 of 2003. The principle 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

1. The municipality is required to implement the budget in accordance with the Service Delivery and Budget Implementation Plan.
2. However, this does not happen in totality as some of the projects set out in the SDBIP are not rolled out. A revised SDBIP are therefore recommended
3. The biggest risk the municipality is currently facing are its growing debtor's book. Economically active households are not paying their municipal accounts every month.

Section 2 – Resolutions

This will be tabled at Council on 22 January 2022.

Section 3 – Executive Summary

3.1 Revenue by source

Property rates

- o The Municipality levied property rates for 2021 to total of -R 669 000.

Electricity service Revenue

- o Total electricity sales at amounted to R 1 574 865.

Water service Revenue

- o Water service charges came at R498 540.

Sanitation service charges

- o Sewer revenue totaled R 235 166.

Refuse removal service charges

- o Refuse service charged to total of R 273 513.

It is noted that Interest on outstanding debtors makes up a significant portion of revenue, which has become a trend and indicating a high level of outstanding debtors, thus it is recommended that debt collection policy be strengthened and strictly implemented!

Operating Expenditure by type

Employee Related Cost

- o Employee related cost of R 3 434 877 was incurred for August 2020.

Bulk Purchases



- The losses in the electricity department contributes to the high expenditure level in this department. The implementation plan approved in the Finance Committee meeting needs to be implemented as soon as possible.
- Total Electricity and Water bulk purchases amounted to R 2 734 485.

Other Materials (Repairs and Maintenance)

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- Asset management is working in ensuring critical infrastructure assets for basic service delivery are being identified for urgent repairs or replacement. Because the municipality does not currently have a sufficient and effective asset infrastructure management system in place, Repairs and Maintenance of infrastructure assets cannot be managed effectively, hence these expenses are incurred on a when and where needed basis by Infrastructure Department.
- Total Expenditure of R29 225 is an indication of significantly low maintenance cost for infrastructure assets.

Contracted Services

- Total expenditure for contracted services amounts to R790 944 and can be attributed to services rendered to Ubuntu LM for the compilation of the AFS and GRAP compliant asset register.

Other Expenditures

- The municipality should implement stringent cost cutting measures to contain cost and the spending on items which is not a priority.

Capital Expenditure

Total spending of R 27 835 was incurred as capital expenditure for August 2020.

Capital expenditure was funded from own revenue source for purchases of office furniture and equipment.

Cash Flows

The municipality must maintain and improve on the current cash flow management processes put in place. Clear targets has been introduced.

3.2 Material variances from SDBIP

There are material variances from SDBIP due to CAPEX not being rolled out according to the plan. A revised SDBIP is therefore needed.

3.3 Remedial action or Corrective steps

1. A revised budget is needed to ensure authorized spending and that the operations and obligations of the municipality is funded.



2. Non-financial information like Key Performance areas needs to be reworked to align with service delivery targets.



Section 4 – In-Year Budget statement table

4.1 Quarterly budget statement

4.1.1 Table C1: Quarterly Statement Summary

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

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 211	23 131	-	(669)	22 196	3 855	18 341	476%	23 131
Service charges	36 015	31 972	-	2 582	3 940	5 329	(1 389)	-26%	31 972
Investment revenue	450	386	-	29	52	64	(12)	-18%	386
Transfers and subsidies	56 616	41 866	-	-	16 727	6 978	9 749	140%	41 866
Other own revenue	32 172	40 129	-	937	1 882	6 688	(4 806)	-72%	40 129
Total Revenue (excluding capital transfers and contributions)	146 464	137 484	-	2 879	44 798	22 914	21 883	96%	137 484
Employee costs	36 798	38 487	-	3 435	8 394	6 415	1 979	31%	38 487
Remuneration of Councilors	2 998	2 977	-	268	581	496	85	17%	2 977
Depreciation & asset impairment	23 944	24 620	-	-	-	4 104	(4 104)	-100%	24 620
Finance charges	12 676	6 150	-	0	3	1 025	(1 022)	-100%	6 150
Materials and bulk purchases	19 665	20 694	-	2 734	5 241	3 449	1 792	52%	20 694
Transfers and subsidies	-	0	-	-	-	0	(0)	-100%	0
Other expenditure	58 104	55 266	-	1 082	3 973	9 211	(5 239)	-57%	55 266
Total Expenditure	154 184	148 194	-	7 519	18 191	24 700	(6 509)	-26%	148 194
Surplus/(Deficit)	(7 720)	(10 710)	-	(4 639)	26 607	(1 786)	28 392	-1590%	(10 710)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	24 934	-	-	-	4 156	(4 156)	-100%	24 934
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 720)	14 224	-	(4 639)	26 607	2 370	24 237	1023%	14 224
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 720)	14 224	-	(4 639)	26 607	2 370	24 237	1023%	14 224
Capital expenditure & funds sources									
Capital expenditure	14 494	25 234	-	28	252	4 206	(3 953)	-94%	25 234
Capital transfers recognised	14 309	24 934	-	-	-	4 156	(4 156)	-100%	24 934
Borrowing	-	0	-	-	-	0	(0)	-100%	0
Internally generated funds	58	300	-	28	252	50	202	404%	300
Total sources of capital funds	14 366	25 234	-	28	252	4 206	(3 953)	-94%	25 234
Financial position									
Total current assets	46 475	13 223	-	-	12 322	-	-	-	13 223
Total non current assets	585 048	646 678	-	-	252	-	-	-	646 678
Total current liabilities	114 842	83 078	-	-	(14 057)	-	-	-	83 078
Total non current liabilities	31 785	12 432	-	-	25	-	-	-	12 432
Community wealth/Equity	484 895	564 391	-	-	26 607	-	-	-	550 167
Cash flows									
Net cash from (used) operating	68 870	32 513	-	(1 638)	11 197	5 418	(5 779)	-107%	32 513
Net cash from (used) investing	-	24 934	-	(30)	(274)	4 156	4 430	107%	24 934
Net cash from (used) financing	(5 382)	(0)	-	1	0	(0)	(0)	2511%	(0)
Cash/cash equivalents at the month/year end	78 000	55 641	-	-	10 923	7 768	(3 155)	-41%	57 447
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	5 470	4 774	3 766	3 813	3 572	3 670	3 183	82 391	110 639
Creditors Age Analysis									
Total Creditors	-	-	72	956	1	-	-	0	1 029

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		69 062	85 972	-	260	40 772	14 329	26 443	185%	85 972
Executive and council		250	1 059	-	-	3	176	(174)	-98%	1 059
Finance and administration		68 812	84 914	-	260	40 769	14 152	26 617	188%	84 914
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14	802	-	2	7	134	(127)	-95%	802
Community and social services		14	790	-	2	7	132	(125)	-95%	790
Sport and recreation		-	12	-	-	-	2	(2)	-100%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		325	18 881	-	35	79	3 147	(3 068)	-97%	18 881
Planning and development		2	88	-	0	1	15	(14)	-95%	88
Road transport		323	18 793	-	35	78	3 132	(3 054)	-97%	18 793
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 617	56 763	-	2 582	3 940	9 461	(5 521)	-58%	56 763
Energy sources		12 238	25 568	-	1 575	3 136	4 261	(1 125)	-26%	25 568
Water management		(2 119)	14 872	-	499	(209)	2 479	(2 688)	-108%	14 872
Waste water management		451	12 293	-	235	459	2 049	(1 589)	-78%	12 293
Waste management		(954)	4 030	-	274	554	672	(118)	-18%	4 030
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	79 018	162 418	-	2 879	44 798	27 070	17 728	65%	162 418
Expenditure - Functional										
<i>Governance and administration</i>		28 239	66 654	-	2 076	6 326	11 109	(4 783)	-43%	66 654
Executive and council		4 786	5 382	-	402	930	897	33	4%	5 382
Finance and administration		23 453	61 272	-	1 674	5 397	10 212	(4 816)	-47%	61 272
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 693	8 404	-	167	403	1 401	(997)	-71%	8 404
Community and social services		1 663	6 388	-	154	378	1 065	(687)	-64%	6 388
Sport and recreation		30	2 004	-	12	25	334	(309)	-92%	2 004
Public safety		-	12	-	-	-	2	(2)	-100%	12
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 248	21 051	-	1 215	3 135	3 509	(373)	-11%	21 051
Planning and development		11 220	3 004	-	643	1 545	501	1 044	208%	3 004
Road transport		7 028	18 046	-	572	1 591	3 008	(1 417)	-47%	18 046
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 573	52 085	-	4 061	8 326	8 681	(356)	-4%	52 085
Energy sources		13 671	26 801	-	2 924	5 273	4 467	806	18%	26 801
Water management		3 521	5 229	-	355	1 165	872	293	34%	5 229
Waste water management		4 461	11 470	-	621	1 278	1 912	(634)	-33%	11 470
Waste management		2 920	8 585	-	161	609	1 431	(821)	-57%	8 585
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	72 753	148 194	-	7 519	18 191	24 700	(6 509)	-26%	148 194
Surplus/ (Deficit) for the year		6 264	14 224	-	(4 639)	26 607	2 370	24 237	1023%	14 224

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

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

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		70 033	67 562	-	237	40 724	11 261	29 464	261,7%	67 562
Vote 3 - Corporate & Community Services		631	37 806	-	41	95	6 301	(6 206)	-98,5%	37 806
Vote 4 - Infrastructure & Planning		9 801	57 049	-	2 601	3 978	9 508	(5 530)	-58,2%	57 049
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	80 466	162 418	-	2 879	44 798	27 070	17 728	65,5%	162 418
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	394	3 058	-	50	181	510	(329)	-64,5%	3 058
Vote 2 - Financial Services Directorate		16 368	53 969	-	1 130	4 080	8 995	(4 915)	-54,6%	53 969
Vote 3 - Corporate & Community Services		18 758	21 256	-	1 170	3 091	3 543	(452)	-12,7%	21 256
Vote 4 - Infrastructure & Planning		33 169	66 711	-	4 815	10 086	11 119	(1 033)	-9,3%	66 711
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		4 057	3 200	-	354	753	533	219	41,1%	3 200
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	72 746	148 194	-	7 519	18 191	24 700	(6 509)	-26,4%	148 194
Surplus/ (Deficit) for the year	2	7 720	14 224	-	(4 639)	26 607	2 370	24 237	1022,7%	14 224

The budget is approved by council on the municipal vote level. The municipal votes reflect the organizational structure of the municipality.

4.1.4 Table C4: Quarterly 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 vote.

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

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		21 211	23 131	--	(669)	22 196	3 855	18 341	476%	23 131
Service charges - electricity revenue		14 022	18 115	--	1 575	3 136	3 019	117	4%	18 115
Service charges - water revenue		11 534	5 035	--	499	(209)	839	(1 048)	-125%	5 035
Service charges - sanitation revenue		5 124	4 793	--	235	459	799	(339)	-42%	4 793
Service charges - refuse revenue		5 336	4 029	--	274	553	672	(118)	-18%	4 029
Rental of facilities and equipment		299	216	--	19	38	36	2	4%	216
Interest earned - external investments		450	386	--	29	52	64	(12)	-18%	386
Interest earned - outstanding debtors		8 463	3 361	--	869	1 734	560	1 174	210%	3 361
Dividends received		--	0	--	--	--	0	(0)	-100%	0
Fines, penalties and forfeits		9 884	35 406	--	--	--	5 901	(5 901)	-100%	35 406
Licences and permits		379	--	--	--	--	--	--	--	--
Agency services		182	371	--	34	77	62	15	24%	371
Transfers and subsidies		56 616	41 866	--	--	16 727	6 978	9 749	140%	41 866
Other revenue		11 705	776	--	15	33	129	(96)	-75%	776
Gains		1 259	--	--	--	--	--	--	--	--
Total Revenue (excluding capital transfers and contributions)		146 464	137 484	--	2 879	44 797	22 914	21 882	95%	137 484
Expenditure By Type										
Employee related costs		36 798	38 487	--	3 435	8 394	6 415	1 979	31%	38 487
Remuneration of councillors		2 998	2 977	--	268	581	496	85	17%	2 977
Debt impairment		26 133	37 203	--	--	--	6 200	(6 200)	-100%	37 203
Depreciation & asset impairment		23 944	24 620	--	--	4 104	(4 104)	(4 104)	-100%	24 620
Finance charges		12 676	6 150	--	0	3	1 025	(1 022)	-100%	6 150
Bulk purchases		19 665	20 661	--	2 734	5 212	3 443	1 768	51%	20 661
Other materials		--	33	--	--	29	6	24	428%	33
Contracted services		--	6 232	--	287	791	1 039	(248)	-24%	6 232
Transfers and subsidies		--	0	--	--	--	0	(0)	-100%	0
Other expenditure		25 220	11 831	--	795	3 182	1 972	1 210	61%	11 831
Losses		6 750	(0)	--	--	--	(0)	0	-100%	(0)
Total Expenditure		154 184	148 194	--	7 519	18 191	24 700	(6 509)	-26%	148 194
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(7 720)	(10 710)	--	(4 640)	26 606	(1 786)	28 391	(0)	(10 710)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	24 934	--	--	--	4 156	(4 156)	(0)	24 934
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions		(7 720)	14 224	--	(4 640)	26 606	2 370			14 224
Taxation		--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after taxation		(7 720)	14 224	--	(4 640)	26 606	2 370			14 224
Attributable to minorities		--	--	--	--	--	--	--	--	--
Surplus/(Deficit) attributable to municipality		(7 720)	14 224	--	(4 640)	26 606	2 370			14 224
Share of surplus/ (deficit) of associate		--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year		(7 720)	14 224	--	(4 640)	26 606	2 370			14 224

Property rates was billed for -R668 736. The reason for this is that businesses were charged an incorrect tariff. A correction had to be done with regard to this error.

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

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

A handwritten signature in black ink, consisting of several loops and a long, sweeping stroke extending upwards and to the right.

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 2 - Financial Services Directorate		--	0	--	--	--	0	(0)	-100%	0
Vote 3 - Corporals & Community Services		--	--	--	--	--	--	--	--	--
Vote 4 - Infrastructure & Planning		14 309	24 934	--	--	--	4 156	(4 156)	-100%	24 934
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	14 309	24 934	--	--	--	4 156	(4 156)	-100%	24 934
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		--	0	--	--	--	0	(0)	-100%	0
Vote 2 - Financial Services Directorate		--	0	--	--	--	0	(0)	-100%	0
Vote 3 - Corporals & Community Services		--	--	--	--	--	--	--	--	--
Vote 4 - Infrastructure & Planning		185	300	--	28	252	50	202	404%	300
Vote 5 - COMMUNITY & SOCIAL SERVICES		--	0	--	--	--	0	(0)	-100%	0
Vote 6 - Executive and Council		--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Capital single-year expenditure	4	185	300	--	28	252	50	202	404%	300
Total Capital Expenditure		14 494	25 234	--	28	252	4 206	(3 953)	-94%	25 234
Capital Expenditure - Functional Classification										
Governance and administration		--	0	--	--	--	0	(0)	-100%	0
Executive and council		--	0	--	--	--	0	(0)	-100%	0
Finance and administration		--	0	--	--	--	0	(0)	-100%	0
Internal audit		--	--	--	--	--	--	--	--	--
Community and public safety		--	--	--	--	--	--	--	--	--
Community and social services		--	--	--	--	--	--	--	--	--
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
Economic and environmental services		--	0	--	--	--	0	(0)	-100%	0
Planning and development		--	--	--	--	--	--	--	--	--
Road transport		--	0	--	--	--	0	(0)	-100%	0
Environmental protection		--	--	--	--	--	--	--	--	--
Trading services		14 436	24 934	--	--	--	4 156	(4 156)	-100%	24 934
Energy sources		3 208	7 500	--	--	--	1 250	(1 250)	-100%	7 500
Water management		11 228	17 434	--	--	--	2 906	(2 906)	-100%	17 434
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
Other		58	300	--	28	252	50	202	404%	300
Total Capital Expenditure - Functional Classification	3	14 494	25 234	--	28	252	4 206	(3 953)	-94%	25 234
Funded by:										
National Government		14 309	24 934	--	--	--	4 156	(4 156)	-100%	24 934
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		14 309	24 934	--	--	--	4 156	(4 156)	-100%	24 934
Borrowing	6	--	0	--	--	--	0	(0)	-100%	0
Internally generated funds		58	300	--	28	252	50	202	404%	300
Total Capital Funding		14 366	25 234	--	28	252	4 206	(3 953)	-94%	25 234

4.1.6 Table C6: Quarterly Budget Statement – Financial Position

Northern Cape: Ubuntu(NC071) - Table C6 Monthly Budget Statement - Financial Position (All) M02 of 2021

Description	Ref	2019/20	Budget year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash		4 744	2 385	2 385	39 674	2 385
Call deposits and investments		-	0	0	20 201	0
Consumer debtors		13 351	10 838	10 838	-	10 838
Other debtors		938	0	0	109 169	0
Current portion of long-term receivables		27 361	-	-	-	-
Inventory		81	0	0	-	0
Total current assets		46 475	13 223	13 223	169 044	13 223
Non current assets						
Long-term receivables		-				
Investments		-				
Investment property		47 391	29 638	29 638	29 638	29 638
Investment in Associate		-				
Property, plant and equipment		537 635	617 014	616 614	616 614	616 614
Biological		-				
Intangible		22	27	27	27	27
Other non-current assets		-	0	0		0
Total non current assets		585 048	646 678	646 278	646 278	646 278
TOTAL ASSETS		631 522	659 901	659 501	815 322	659 501
LIABILITIES						
Current liabilities						
Bank overdraft		-				
Borrowing		5 551	0	0	-	0
Consumer deposits		200	0	0	0	0
Trade and other payables		105 332	80 000	77 207	92 060	77 207
Provisions		3 760	3 077	3 077	3 077	3 077
Total current liabilities		114 842	83 078	80 285	95 138	80 285
Non current liabilities						
Financial liabilities		107	1 619	1 619	-	1 619
Provisions		31 678	10 814	10 814	10 814	10 814
Total non current liabilities		31 785	12 432	12 432	10 814	12 432
TOTAL LIABILITIES		146 627	95 510	92 717	105 951	92 717
NET ASSETS	2	484 895	564 391	566 784	709 371	566 784
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		484 895	564 391	566 784		566 784
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	484 895	564 391	566 784	-	566 784

The municipality's cash and cash equivalents decreased slightly from the start of the financial year. The must maintain and improve on the financial management system. There is a slight decrease in both Debtors and creditors.

4.1.7 Table C7: Quarterly 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.

Northern Cape: Ubuntu(NC071) - Table C7 Monthly Budgeted Cash Flows (All) for M02 August 2020

Description	Ref	2019/20	Budget year 2020/21							Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	M02 Aug Actual	YTD Actual	YTD Budget	YTD Variance	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			13 079	13 079	883	1 336	3 270	(3 270)	(100,00)	13 079
Service charges		22 534	24 618	24 618	1 954	4 048	6 154	(4 516)	(73,38)	24 618
Other revenue			11 984	11 984	1 044	1 198	2 996	(2 857)	(95,36)	11 984
Transfers and Subsidies - Operational	1	60 783	41 866	47 499	3 132	19 859	8 904	10 955	123,04	47 499
Transfers and Subsidies - Capital	1		24 934	22 934	2 000	7 750	5 359	2 391	44,63	22 934
Interest		8 914	2 402	2 402	29	51	600	(600)	(100,00)	2 402
Dividends					-	-		1		
Payments										
Suppliers and employees		(61 244)	(80 221)	(81 221)	(2 028)	(7 141)	(20 238)	(2 152)	10,63	(81 221)
Finance charges		(11 883)	(6 150)	(6 150)	-	-	(1 537)	1 535	(99,83)	(6 150)
Transfers and Grants	1		(0)	(0)	-	-	(0)	0	(100,00)	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19 104	32 513	35 146	7 015	27 102	5 508	1 487	27,00	35 146
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors (not used)										
Decrease (Increase) in non-current receivables										
Decrease (Increase) in non-current investments										
Payments										
Capital assets		(6 267)	(24 934)	(24 534)	(21)	(788)	(4 461)	4 186	(93,85)	(24 534)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6 267)	(24 934)	(24 534)	(21)	(788)	(4 461)	4 186	(93,85)	(24 534)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing			0		-	-	0	1	3 238,89	
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(200)	0	0			0	(0)	(100,00)	0
NET CASH FROM/(USED) FINANCING ACTIVITIES		(200)	0	0	-	-	0	1	2 631,82	0
NET INCREASE/ (DECREASE) IN CASH HELD		12 638	7 579	10 612	2 805	16 495	1 047	5 674	541,88	10 612
Cash/cash equivalents at the year begin:		1 860	1 806	1 806	18 435	23 178	0	23 178	154 522 076,13	1 806
Cash/cash equivalents at the year end:	2	14 498	9 385	12 418	21 239	39 674	1 047	28 852	2 755,46	12 418

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors Analysis

5.1 Supporting Table SC3

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2020/21									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 129	1 270	662	1 055	800	842	4 302	22 835	33 095	29 833	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	972	481	321	289	255	487	1 387	4 568	9 200	7 425	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 063	1 962	1 681	1 556	1 566	1 538	5 968	16 135	32 527	26 822	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	497	447	394	350	372	373	2 017	10 891	15 381	14 044	-	-
Receivables from Exchange Transactions - Waste Management	1600	559	452	435	430	419	413	2 205	12 573	17 528	16 041	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	15	15	13	13	7	7	44	1 034	1 153	1 107	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorized, irregular, futile and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	7	5	4	4	4	4	19	238	265	269	-	-
Total By Income Source	2000	5 242	4 672	3 714	3 778	3 463	3 664	15 982	68 673	109 169	95 540	-	-
2019/20 - totals only		5 242	5 768	-	-	-	-	-	-	11 011	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 484	1 354	1 053	962	959	954	2 983	3 855	13 584	9 693	-	-
Commercial	2300	1 175	880	709	683	632	848	3 088	8 163	16 176	13 413	-	-
Households	2400	2 328	2 209	1 772	1 948	1 705	1 682	9 104	50 320	71 067	64 759	-	-
Other	2500	256	230	180	184	168	160	768	6 355	8 341	7 675	-	-
Total By Customer Group	2600	5 242	4 672	3 714	3 778	3 463	3 664	15 982	68 673	109 169	95 540	-	-

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

Section 6 – Creditor's Analysis

6.1 Supporting Table SC4

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2020/21									Total	Prior year btals 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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 480	-	2 424	1 948	65 272	-	-	-	-	72 124	-
Bulk Water	0200	112	-	-	-	1	-	-	-	-	113	-
PAYE deductions	0300	407	407	332	-	30	-	-	-	-	1 176	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	599	588	543	539	543	2 177	-	-	-	4 889	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	738	870	364	2 476	2 764	447	-	-	-	7 660	0
Auditor General	0800	42	82	67	45	43	5 441	-	-	-	5 721	-
Other	0900	277	-	-	-	-	-	-	-	-	277	-
Total By Customer Type	1000	4 655	1 948	3 730	5 009	68 653	8 065	-	-	-	92 060	0

There is a material decrease in all creditors except for bulk electricity. The municipality is busy with cost of supply studies, field verifications plans and other methods in addressing this huge risk. The bulk electricity account is just increasing every month.

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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
R thousands														
Municipality														
BIBLIOTEEK PROJEK			Call Investment							1				1
DEERNISFONDS IOT			Call Investment							7 363	11	1 916		5 458
EIEFONDSE			Call Investment							52	0			52
ELECTRICAL PROJECT			Call Investment							32	1		2 000	2 033
EPWP PROJEK			Call Investment							11	0	152	265	125
ESKOM PAYMENTS STRAT			Call Investment							635	1	2 181	1 624	79
FMG GRANT			Call Investment							138	0	77	2 867	2 928
KERKSTRAAT SUBSIDIE			Call Investment							141				141
MIGFONDSE			Call Investment							4 351	7			4 358
PROJ CONSOLIDAT MSIG			Call Investment							56	0			56
RETENTIONS			Call Investment							1 147	2			1 149
WSIG			Call Investment							3 814	6			3 820
Municipality sub-total										17 741		4 325	6 756	20 201

Call Investment accounts as at 31 August 2020. These call investments is part of cash and cash equivalents in C6.

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		35 103	41 096	46 489	--	16 727	22 406	(5 679)	-25,3%	46 489
Local Government/Equitable Share		31 602	41 096	46 489	--	16 727	22 406	(5 679)	-25,3%	46 489
Finance Management		2 435								
EPWP Incentive		1 000								
COVID-19 COGTA Incentive grant		66								
Provincial Government:		660	770	1 010	--	--	184	(184)	-100,0%	1 010
Sport and Recreation		660	770	1 010	--	--	184	(184)	-100,0%	1 010
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Total Operating Transfers and Grants	5	35 763	41 866	47 499	--	16 727	22 589	(5 862)	-26,0%	47 499
Capital Transfers and Grants										
National Government:		20 158	24 934	22 934	--	--	5 359	(5 359)	-100,0%	22 934
Municipal Infrastructure Grant (MIG)		9 970	24 934	22 934	--	--	5 359	(5 359)	-100,0%	22 934
INEP & WSIG		10 188								
Provincial Government:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Total Capital Transfers and Grants	5	20 158	24 934	22 934	--	--	5 359	(5 359)	-100,0%	22 934
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	55 921	66 800	70 433	--	16 727	27 948	(11 221)	-40,1%	70 433

Currently no capital grants have been received at date of reporting, Equitable Share portion of R 16 727 000 million has been received to date.

8.2 Supporting Table SC7 (1) – Grand Expenditure

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

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		35 092	41 096	–	2 584	5 168	6 849	(1 682)	-24,6%	0
Local Government Equitable Share		31 602	37 172		1 855	3 711	6 195	(2 485)	-40,1%	0
Finance Management		2 435	1 057		638	1 275	176	1 099	624,0%	
EPWP Incentive		989	2 867		91	181	478	(296)	-62,0%	
COVID-19 COGTA Incentive grant		66								
Provincial Government:		660	760	–	69	137	127	11	8,4%	–
Sport and Recreation		660	760	–	69	137	127	11	8,4%	–
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		35 752	41 856	–	2 652	5 305	6 976	(1 671)	-24,0%	0
Capital expenditure of Transfers and Grants										
National Government:		17 885	24 934	–	1 328	2 657	4 156	(1 499)	-36,1%	–
Municipal Infrastructure Grant (MIG)		7 680	9 934	–	–	–	1 656	(1 656)	-100,0%	–
INEP & WSIG		10 205	15 000		1 328	2 657	2 500	157	6,3%	
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		17 885	24 934	–	1 328	2 657	4 156	(1 499)	-36,1%	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		53 637	66 790	–	3 981	7 962	11 132	(3 170)	-28,5%	0

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

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

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]						
Provincial Government:		-	-	-	-	
Other transfers and grants [insert description]						
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
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

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

Summary of Employee and Councilor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 015	1 988	--	195	441	331	110	33%	1 988
Pension and UIF Contributions		--	0	--	--	--	0	(0)	-100%	0
Medical Aid Contributions		--	0	--	--	--	0	(0)	-100%	0
Motor Vehicle Allowance		490	678	--	36	67	113	(46)	-41%	678
Cellphone Allowance		203	311	--	37	73	52	21	41%	311
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		97	0	--	--	--	0	(0)	-100%	0
Sub Total - Councillors		2 806	2 977	--	268	581	496	85	17%	2 977
% increase	4		6,1%							6,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		539	4 710	--	78	187	785	(598)	-76%	4 710
Pension and UIF Contributions		65	114	--	9	19	19	(0)	0%	114
Medical Aid Contributions		--	0	--	--	--	0	(0)	-100%	0
Overtime		--	0	--	--	--	0	(0)	-100%	0
Performance Bonus		78	52	--	--	--	9	(9)	-100%	52
Motor Vehicle Allowance		35	63	--	10	25	11	15	140%	63
Cellphone Allowance		--	0	--	--	--	0	(0)	-100%	0
Housing Allowances		--	0	--	--	--	0	(0)	-100%	0
Other benefits and allowances		304	94	--	54	108	16	92	592%	94
Payments in lieu of leave		--	0	--	--	--	0	(0)	-100%	0
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		1 020	5 033	--	152	339	839	(500)	-60%	5 033
% increase	4		393,3%							393,3%
Other Municipal Staff										
Basic Salaries and Wages		26 776	23 766	--	2 534	6 164	3 961	2 203	56%	23 766
Pension and UIF Contributions		4 832	4 924	--	363	1 072	821	251	31%	4 924
Medical Aid Contributions		933	491	--	27	94	82	12	14%	491
Overtime		1 428	0	--	110	220	0	220	1373094%	0
Performance Bonus		2 168	1 658	--	190	397	276	121	44%	1 658
Motor Vehicle Allowance		289	0	--	19	38	0	38	476525%	0
Cellphone Allowance		156	4	--	0	1	1	(0)	-1%	4
Housing Allowances		154	355	--	20	41	59	(18)	-31%	355
Other benefits and allowances		968	2 257	--	11	20	376	(356)	-95%	2 257
Payments in lieu of leave		53	0	--	--	--	0	(0)	-100%	0
Long service awards		12	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		164	0	--	8	8	0	8	84767%	0
Sub Total - Other Municipal Staff		37 932	33 454	--	3 283	8 054	5 576	2 478	44%	33 454
% increase	4		-11,8%							-11,8%
Total Parent Municipality		41 758	41 464	--	3 702	8 975	6 911	2 063	30%	41 464

CFO and Senior Manager of Corporate Services are currently the only fulltime appointed Senior Managers, with the Technical Services Senior Manager and Accounting officer posts being vacant, hence the slight increase this section senior managers cost for month under review.

Section 10 – Capital program performance

10.1 Supporting Table SC12

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

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	2 103	-	224	224	2 103	1 878	89.3%	1%
August	-	2 103	-	28	252	4 206	3 953	94.0%	1%
September	-	2 103	-	-	-	6 309	-	-	-
October	-	2 103	-	-	-	8 411	-	-	-
November	-	2 103	-	-	-	10 514	-	-	-
December	-	2 103	-	-	-	12 617	-	-	-
January	-	2 103	-	-	-	14 720	-	-	-
February	-	2 103	-	-	-	16 823	-	-	-
March	-	2 103	-	-	-	18 926	-	-	-
April	-	2 103	-	-	-	21 028	-	-	-
May	-	2 103	-	-	-	23 131	-	-	-
June	-	2 103	-	-	-	25 234	-	-	-
Total Capital expenditure	-	25 234	-	252					

In table C12 Capital spending of R 224 000 was for office furniture and equipment as also depicted under Table C13 below.

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

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Computer Equipment										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Furniture and Office Equipment		-	300	-	28	252	50	(202)	-40.5%	300
Furniture and Office Equipment		-	300	-	28	252	50	(202)	-40.5%	300
Machinery and Equipment										
Machinery and Equipment		-	0	-	-	-	0	0	100.0%	0
Machinery and Equipment		-	0	-	-	-	0	0	100.0%	0
Transport Assets										
Transport Assets		-	0	-	-	-	0	0	100.0%	0
Transport Assets		-	0	-	-	-	0	0	100.0%	0
Land										
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	15 300	-	28	252	2 550	2 298	90.1%	15 300

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Dibele Maposa as Acting Municipal Manager of **Ubuntu Municipality**,
hereby certify that –

(mark as appropriate)

The monthly budget statements. Sec.71

The quarterly report on the implementation of the budget and financial state of the municipality. Sec 52D

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

For Financial End of **M02 of 2020/2021 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 ma exist due to data migration and integration of FMS and EMS financial systems. The Sebata EMS system is non-compliant with MSCOA regulations.

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

Signature [Handwritten Signature]

Date 2020/09/11