

Ubuntu Municipality



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

# IN-YEAR REPORT M08 2022

February 2022

# UBUNTU LOCAL MUNICIPALITY (NC071)

## IN-YEAR REPORT OF MUNICIPALITY

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

**Budget and Treasury Office**  
MFMA: Sec.71 Reporting

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## GLOSSARY OF TERMS

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<b>Adjustments Budget</b>	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
<b>Allocations</b>	Money received from Provincial or National Government or other municipalities.
<b>Budget</b>	The financial plan of the Municipality.
<b>Budget Related Policy</b>	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
<b>Capital Expenditure</b>	Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet.
<b>Benchmarking</b>	The process of comparing business processes and performance to industry bests and/or best practices from other industries.
<b>Equitable Share</b>	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
<b>GFS</b>	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
<b>GRAP</b>	Generally Recognised Accounting Practice. The standard for municipal accounting.
<b>IDP</b>	Integrated Development Plan. The main strategic planning document of the Municipality.
<b>KPI</b>	Key Performance Indicators. Measures of service output and/or outcome.
<b>MFMA</b>	The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.
<b>MTREF</b>	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
<b>Operating Expenditure</b>	Spending on the day-to-day expenses of the Municipality such as salaries and wages.

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

## PART 1 – IN-YEAR REPORT

### Section 1 – Mayors Report

The municipality is facing the following challenges:

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

### Section 2 – Resolutions

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

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

### Section 3 – Executive Summary

#### 3.1 Revenue by source M07

Property rates

The Municipality levied property rates to the total tune of -R2 216.00 for February 2022.

Electricity service revenue

- o Total electricity sales amounted to R1 458 910,00

Water service revenue

- o Water service charges at R627 282,00.

Sanitation service charges

- o Sewer revenue totaled of R292 481,00.

Refuse removal service charges.

- o Refuse service charges at R 340 546,00.

#### Operating Expenditure by type

Employee Related Cost

- o Employee related cost amounted to R2 900 856,00 for the month of February 2022.

#### Bulk Purchases

- There were R1 617 112,00 bulk purchases for February 2021.

#### Other Materials (Repairs and Maintenance)

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- There were no repairs and maintenance for February 2022.

#### Contracted Services

- Total expenditure of R 124 626,00 this can highly be attributed to contracted services rendered for AFS and GRAP compliant asset register.

#### Other Expenditures

- Serious implementation of cost containment is needed to avoid spending on non-priority items.
- Other expenditures for February 2022 amounted to R1 127 607,00.

#### Capital Expenditure

- Capital expenditure incurred in February 2022 amounted to R 206 796,00.

#### Cash Flows

- The municipality must maintain and improve on the current cash flow management processes put in place. Clear targets need to be introduced for income and expenditure department. Year to date cash on hand at R33 372 940.22

#### 3.2 Material variances from SDBIP

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

#### 3.5 Remedial action or Corrective steps

1. A revised budget is needed to ensure authorized spending and that the operations and obligations of the municipality is funded.
2. Non-financial information like Key Performance Areas needs to be reworked to align with service delivery targets.

## Section 4 – In-Year Budget statement table

### 4.1 Monthly budget statement

#### 4.1.1 Table C1: Monthly Statement Summary

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

Choose name from list - Table C1 Monthly Budget Statement Summary - M08 February

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	24 518	20 674	(2)	21 123	6 420	14 703	229%	20 674
Service charges	-	33 581	42 385	2 720	26 145	28 710	(2 565)	-9%	42 385
Investment revenue	-	409	296	-	173	214	(41)	-19%	296
Transfers and subsidies	-	43 041	35 741	-	15 142	23 827	(8 685)	-36%	35 741
Other own revenue	-	42 811	51 505	1 162	8 656	34 109	(25 453)	-75%	51 505
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>144 360</b>	<b>150 600</b>	<b>3 880</b>	<b>71 239</b>	<b>93 280</b>	<b>(22 041)</b>	<b>-24%</b>	<b>150 600</b>
Employee costs	-	44 447	44 447	2 901	24 547	29 631	(5 084)	-17%	44 447
Remuneration of Councillors	-	3 002	3 002	390	2 431	2 002	430	21%	3 002
Depreciation & asset impairment	-	24 870	24 870	-	-	16 580	(16 580)	-100%	24 870
Finance charges	-	4 000	2 820	197	1 707	1 796	(89)	-5%	2 820
Inventory consumed and bulk purchases	-	22 001	24 606	1 784	14 594	15 796	(1 202)	-8%	24 606
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	49 065	53 131	1 292	16 428	34 365	(17 936)	-52%	53 131
<b>Total Expenditure</b>	-	<b>147 384</b>	<b>152 876</b>	<b>6 564</b>	<b>59 708</b>	<b>100 170</b>	<b>(40 462)</b>	<b>-40%</b>	<b>152 876</b>
<b>Surplus/(Deficit)</b>	-	<b>(3 024)</b>	<b>(2 276)</b>	<b>(2 685)</b>	<b>11 531</b>	<b>(6 890)</b>	<b>18 421</b>	<b>-267%</b>	<b>(2 276)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	24 274	24 274	-	-	16 183	###	-100%	24 274
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>	<b>2 238</b>	<b>24%</b>	<b>21 998</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>	<b>2 238</b>	<b>24%</b>	<b>21 998</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>24 274</b>	<b>24 274</b>	<b>207</b>	<b>7 063</b>	<b>16 183</b>	<b>(9 120)</b>	<b>-56%</b>	<b>24 274</b>
Capital transfers recognised	-	24 274	24 274	186	6 814	16 183	(9 369)	-58%	24 274
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	21	249	-	249	#DIV/0!	-
<b>Total sources of capital funds</b>	-	<b>24 274</b>	<b>24 274</b>	<b>207</b>	<b>7 063</b>	<b>16 183</b>	<b>(9 120)</b>	<b>-56%</b>	<b>24 274</b>
<b>Financial position</b>									
Total current assets	-	29 103	11 182	-	95 189	-	-	-	11 182
Total non current assets	-	585 233	585 233	-	607 676	-	-	-	585 233
Total current liabilities	-	73 426	73 426	-	169 380	-	-	-	73 426
Total non current liabilities	-	17 558	17 558	-	-	-	-	-	17 558
Community wealth/Equity	-	523 162	505 431	-	533 378	-	-	-	505 431
<b>Cash flows</b>									
Net cash from (used) operating	-	33 731	15 811	(2 515)	24 410	5 219	(19 191)	-368%	15 811
Net cash from (used) investing	-	(24 274)	(24 274)	-	-	(16 183)	(16 183)	100%	(24 274)
Net cash from (used) financing	-	(0)	-	6	(81)	-	81	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>11 346</b>	<b>(6 575)</b>	<b>-</b>	<b>24 858</b>	<b>(9 078)</b>	<b>(33 934)</b>	<b>374%</b>	<b>(7 934)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	71 244	68 621	1 079	44 353	38 165	6 188	16%	68 621
Executive and council		-	2	2	-	-	1	(1)	-100%	2
Finance and administration		-	71 243	68 619	1 079	44 353	38 164	6 189	16%	68 619
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 534	1 566	2	40	1 046	(1 005)	-96%	1 566
Community and social services		-	1 521	1 548	2	30	1 032	(1 003)	-97%	1 548
Sport and recreation		-	12	19	-	11	13	(3)	-19%	19
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	38 033	38 062	24	313	25 382	(25 068)	-99%	38 062
Planning and development		-	89	85	0	1	57	(56)	-98%	85
Road transport		-	37 945	37 976	24	312	25 325	(25 012)	-99%	37 976
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	57 823	66 626	2 775	26 532	44 871	(18 338)	-41%	66 626
Energy sources		-	29 201	28 248	1 514	12 121	18 921	(6 800)	-36%	28 248
Water management		-	15 835	25 376	627	9 432	17 284	(7 852)	-45%	25 376
Waste water management		-	8 230	8 825	293	2 313	5 882	(3 569)	-61%	8 825
Waste management		-	4 557	4 176	341	2 667	2 784	(117)	-4%	4 176
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	168 634	174 874	3 880	71 239	109 463	(38 224)	-35%	174 874
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	53 476	57 339	2 163	24 759	37 957	(13 197)	-35%	57 339
Executive and council		-	5 409	5 459	513	3 243	3 617	(374)	-10%	5 459
Finance and administration		-	48 067	51 880	1 650	21 517	34 339	(12 823)	-37%	51 880
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	10 006	10 006	188	1 128	6 671	(5 543)	-83%	10 006
Community and social services		-	7 890	7 890	171	1 042	5 260	(4 218)	-80%	7 890
Sport and recreation		-	2 104	2 104	17	86	1 402	(1 317)	-94%	2 104
Public safety		-	13	13	-	-	9	(9)	-100%	13
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 731	26 060	1 428	10 787	17 158	(6 371)	-37%	26 060
Planning and development		-	6 787	7 056	856	7 120	4 504	2 616	58%	7 056
Road transport		-	18 943	19 003	572	3 667	12 654	(8 987)	-71%	19 003
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	58 171	59 471	2 785	23 033	38 384	(15 351)	-40%	59 471
Energy sources		-	30 337	31 040	1 749	14 939	19 918	(4 979)	-25%	31 040
Water management		-	5 845	6 240	497	3 673	4 007	(334)	-8%	6 240
Waste water management		-	12 762	12 631	234	2 103	8 229	(6 126)	-74%	12 631
Waste management		-	9 226	9 560	306	2 318	6 230	(3 912)	-63%	9 560
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	147 384	152 876	6 564	59 708	100 170	(40 462)	-40%	152 876
<b>Surplus/ (Deficit) for the year</b>		-	21 250	21 998	(2 685)	11 531	9 293	2 238	24%	21 998



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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	70 828	67 534	1 024	44 031	37 627	6 404	17.0%	67 534
Vote 3 - Corporate & Community Services		-	39 634	39 658	29	383	26 447	(26 064)	-98.6%	39 658
Vote 4 - Infrastructure & Planning		-	58 173	67 682	2 827	26 825	45 389	(18 564)	-40.9%	67 682
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>168 634</b>	<b>174 874</b>	<b>3 880</b>	<b>71 239</b>	<b>109 463</b>	<b>(38 224)</b>	<b>-34.9%</b>	<b>174 874</b>
<b>Expenditure by Vote</b>										
Vote 1 - Office of the Municipal Manager	1	-	3 106	3 162	155	917	2 067	(1 150)	-55.6%	3 162
Vote 2 - Financial Services Directorate		-	41 897	45 679	1 158	17 204	30 232	(13 028)	-43.1%	45 679
Vote 3 - Corporate & Community Services		-	21 940	22 370	1 224	8 844	14 869	(6 025)	-40.5%	22 370
Vote 4 - Infrastructure & Planning		-	77 211	78 434	3 624	30 198	50 848	(20 650)	-40.6%	78 434
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	3 231	3 231	403	2 545	2 154	390	18.1%	3 231
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>147 384</b>	<b>152 876</b>	<b>6 564</b>	<b>59 708</b>	<b>100 170</b>	<b>(40 462)</b>	<b>-40.4%</b>	<b>152 876</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>	<b>2 238</b>	<b>24.1%</b>	<b>21 998</b>

The budget is approved by Council on the municipal vote level.

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

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

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		–	24 518	20 674	(2)	21 123	6 420	14 703	229%	20 674
Service charges - electricity revenue		–	19 234	18 282	1 459	11 734	12 277	(543)	-4%	18 282
Service charges - water revenue		–	5 561	15 102	627	9 432	10 435	(1 003)	-10%	15 102
Service charges - sanitation revenue		–	4 230	4 825	293	2 313	3 215	(903)	-28%	4 825
Service charges - refuse revenue		–	4 556	4 175	341	2 666	2 783	(117)	-4%	4 175
Rental of facilities and equipment		–	293	1 003	52	291	483	(192)	-40%	1 003
Interest earned - external investments		–	409	296	–	173	214	(41)	-19%	296
Interest earned - outstanding debtors		–	3 776	11 628	1 064	7 848	7 702	145	2%	11 628
Dividends received		–	–	–	1	1	–	1	#DIV/0!	–
Fines, penalties and forfeits		–	37 531	37 529	1	6	25 019	(25 013)	-100%	37 529
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		–	393	429	22	294	292	2	1%	429
Transfers and subsidies		–	43 041	35 741	–	15 142	23 827	(8 685)	-38%	35 741
Other revenue		–	817	916	22	216	613	(396)	-65%	916
Gains		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		–	<b>144 360</b>	<b>150 600</b>	<b>3 880</b>	<b>71 239</b>	<b>93 280</b>	<b>(22 041)</b>	<b>-24%</b>	<b>150 600</b>
<b>Expenditure By Type</b>										
Employee related costs		–	44 447	44 447	2 901	24 547	29 631	(5 084)	-17%	44 447
Remuneration of councillors		–	3 002	3 002	390	2 431	2 002	430	21%	3 002
Debt impairment		–	26 133	26 133	–	–	17 422	(17 422)	-100%	26 133
Depreciation & asset impairment		–	24 870	24 870	–	–	16 580	(16 580)	-100%	24 870
Finance charges		–	4 000	2 820	197	1 707	1 796	(89)	-5%	2 820
Bulk purchases - electricity		–	20 269	22 874	1 617	13 752	14 642	(890)	-6%	22 874
Inventory consumed		–	1 732	1 732	167	842	1 154	(312)	-27%	1 732
Contracted services		–	8 740	9 612	165	3 415	5 573	(2 158)	-39%	9 612
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		–	14 192	17 386	1 128	13 013	11 370	1 644	14%	17 386
Losses		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		–	<b>147 384</b>	<b>152 876</b>	<b>6 564</b>	<b>59 708</b>	<b>100 170</b>	<b>(40 462)</b>	<b>-40%</b>	<b>152 876</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	(3 024)	(2 276)	(2 685)	11 531	(6 890)	18 421	(0)	(2 276)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	24 274	24 274	–	–	16 183	(16 183)	(0)	24 274
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		–	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>			<b>21 998</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		–	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>			<b>21 998</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		–	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>			<b>21 998</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		–	<b>21 250</b>	<b>21 998</b>	<b>(2 685)</b>	<b>11 531</b>	<b>9 293</b>			<b>21 998</b>

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

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
<b>Capital Expenditure - Functional Classification</b>											
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	24 274	24 274	186	6 814	16 183	(9 369)	-58%	24 274	
Energy sources		-	10 000	10 000	-	1 828	6 667	(4 838)	-73%	10 000	
Water management		-	14 274	14 274	186	4 985	9 516	(4 531)	-48%	14 274	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	21	249	-	249	#DIV/0!	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	-	24 274	24 274	207	7 063	16 183	(9 120)	-56%	24 274	
<b>Funded by:</b>											
National Government		-	24 274	24 274	186	6 814	16 183	(9 369)	-58%	24 274	
Provincial Government		-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, Public Companies, Public Enterprises)		-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		-	24 274	24 274	186	6 814	16 183	(9 369)	-58%	24 274	
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>		-	-	-	21	249	-	249	#DIV/0!	-	
<b>Total Capital Funding</b>		-	24 274	24 274	207	7 063	16 183	(9 120)	-56%	24 274	

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

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		308	11 346	11 346	33 373	11 346
Call investment deposits		4 436	-	-	-	-
Consumer debtors		22 208	10 838	10 838	105 899	10 838
Other debtors		18 503	6 838	6 838	45 637	6 838
Current portion of long-term receivables		938	-	-	-	-
Inventory		81	81	81	-	81
<b>Total current assets</b>		<b>46 475</b>	<b>29 103</b>	<b>29 103</b>	<b>184 909</b>	<b>29 103</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		47 391	47 391	47 391	47 391	47 391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		537 635	537 792	537 792	537 635	537 635
Biological		-	-	-	-	-
Intangible		22	51	51	22	22
Other non-current assets		-	0	0	-	0
<b>Total non current assets</b>		<b>585 048</b>	<b>585 233</b>	<b>585 233</b>	<b>585 048</b>	<b>585 048</b>
<b>TOTAL ASSETS</b>		<b>631 522</b>	<b>614 336</b>	<b>614 336</b>	<b>769 956</b>	<b>614 151</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		231	231	231	433	433
Consumer deposits		199	200	200	200	200
Trade and other payables		110 653	72 563	72 563	95 780	83 440
Provisions		3 760	433	433	3 327	3 327
<b>Total current liabilities</b>		<b>114 842</b>	<b>73 426</b>	<b>73 426</b>	<b>99 739</b>	<b>87 400</b>
<b>Non current liabilities</b>						
Borrowing		107	107	107	1 725	1 725
Provisions		31 678	17 452	17 452	27 294	42 492
<b>Total non current liabilities</b>		<b>31 785</b>	<b>17 558</b>	<b>17 558</b>	<b>29 019</b>	<b>44 217</b>
<b>TOTAL LIABILITIES</b>		<b>146 627</b>	<b>90 984</b>	<b>90 984</b>	<b>128 758</b>	<b>131 617</b>
<b>NET ASSETS</b>	2	<b>484 895</b>	<b>523 352</b>	<b>523 352</b>	<b>641 198</b>	<b>482 533</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		484 895	501 912	523 352	648 807	488 477
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>484 895</b>	<b>501 912</b>	<b>523 352</b>	<b>648 807</b>	<b>488 477</b>

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

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

NC071 Ubuntu - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	15 594	15 594	636	16 522	15 594	929	6%	15 594
Service charges		-	26 856	26 856	2 346	13 358	26 856	(13 498)	-50%	26 856
Other revenue		-	12 699	12 699	85	5 823	12 699	(6 876)	-54%	12 699
Transfers and Subsidies - Operational		-	43 041	43 041	-	39 558	43 041	(3 483)	-8%	43 041
Transfers and Subsidies - Capital		-	24 274	24 274	-	10 154	24 274	(14 120)	-58%	24 274
Interest		-	255	255	36	303	255	48	19%	255
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(87 252)	(87 252)	(12 112)	(59 913)	(87 252)	(27 339)	31%	(87 252)
Finance charges		-	(4 000)	(4 000)	-	-	(4 000)	(4 000)	100%	(4 000)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	31 466	31 466	(9 008)	25 805	31 466	5 661	18%	31 466
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	-	-	-	(5 015)	-	5 015	#DIV/0!	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	-	(5 015)	-	5 015	#DIV/0!	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	1	1	-	-	1	(1)	-100%	1
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	(0)	(0)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	1	1	-	-	1	1	100%	1
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	31 466	31 466	(9 008)	20 790	31 466			31 466
Cash/cash equivalents at beginning:		4 744	1 888	1 888		12 583	1 888			12 583
Cash/cash equivalents at month/year end:		4 744	33 355	33 355		33 373	33 355			44 049

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors Analysis

#### 5.1 Supporting Table SC3

NC071 Ubuntu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 254	2 224	5 423	965	810	786	3 968	33 747	49 177	40 275	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 120	485	345	447	423	352	1 829	7 325	12 326	10 376	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 293	1 303	1 097	1 074	1 050	925	8 935	28 136	43 814	40 121	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	545	516	500	484	484	479	2 538	15 280	20 827	19 265	-	-
Receivables from Exchange Transactions - Waste Management	1600	658	590	560	544	536	532	2 763	17 396	23 570	21 772	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	57	34	24	24	24	24	129	1 251	1 568	1 452	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	4	3	3	3	18	213	255	241	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>4 933</b>	<b>5 147</b>	<b>7 954</b>	<b>3 542</b>	<b>3 331</b>	<b>3 100</b>	<b>20 181</b>	<b>103 349</b>	<b>151 538</b>	<b>133 502</b>	<b>-</b>	<b>-</b>
2019/20 - totals only		#####	0	0	0	0	0	0	0	101 058	-	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 074	991	688	744	709	469	5 956	8 780	19 411	16 658	-	-
Commercial	2300	1 240	705	630	643	569	579	3 209	14 701	22 255	19 720	-	-
Households	2400	2 370	3 255	6 448	1 051	1 838	1 881	9 682	71 528	59 162	87 089	-	-
Other	2500	250	195	187	195	105	172	1 134	8 340	10 668	10 035	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 933</b>	<b>5 147</b>	<b>7 954</b>	<b>3 542</b>	<b>3 331</b>	<b>3 100</b>	<b>20 181</b>	<b>103 349</b>	<b>151 538</b>	<b>133 502</b>	<b>-</b>	<b>-</b>

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

### Section 6 – Creditor's Analysis

#### 6.1 Supporting Table SC4

NC071 Ubuntu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	1 876	1 826	1 821	75 560	-	-	-	-	81 083	-
Bulk Water	0200	202	-	-	-	-	-	-	-	202	-
PAYE deductions	0300	427	-	(3)	-	-	-	-	-	424	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	534	-	84	-	-	-	-	-	618	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	223	-	-	-	-	2 304	-	-	2 528	-
Auditor General	0800	476	84	1 516	1 834	804	5 890	-	-	10 604	-
Other	0900	322	-	-	-	-	-	-	-	322	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 060</b>	<b>1 910</b>	<b>3 417</b>	<b>77 394</b>	<b>804</b>	<b>8 195</b>	<b>-</b>	<b>-</b>	<b>95 780</b>	<b>-</b>

## Section 7 – Investment Portfolio Analysis

### 7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M08 February

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
BIBLIOTEEK PROJEK			Call Investment							444	1	-	-	445
DEERNISFONDS IOT			Call Investment							3 978	10	(1 697)	-	2 090
EIEFONDSE			Call Investment							3 587	8	(347)	-	3 247
ELECTRICAL PROJECT			Call Investment							8 666	16	-	-	8 622
EPWP PROJEK			Call Investment							5	0	-	5	10
ESKOM PAYMENTS STRAT			Call Investment							499	2	(793)	1 255	963
FMG GRANT			Call Investment							549	1	-	-	550
<b>Municipality sub-total</b>										<b>17 668</b>		<b>(3 037)</b>	<b>1 260</b>	<b>15 928</b>
<b>Entites</b>														
KERKSTRAAT SUBSIDIE			Call Investment							148	-	-	-	148
MIFONDSE			Call Investment							886	2	(214)	-	674
PROJ CONSOLIDAT MSG			Call Investment							137	0	-	-	137
RETENTIONS			Call Investment							1 370	3	-	-	1 372
WSIG			Call Investment							39	0	-	-	39
TOA			Call Investment							-	-	-	-	-
<b>Entites sub-total</b>										<b>2 580</b>		<b>(214)</b>	<b>-</b>	<b>2 370</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>20 248</b>		<b>(3 251)</b>	<b>1 260</b>	<b>18 298</b>

## Section 8 – Allocations, grant receipts and expenditure

### 8.1 Supporting Table SC6

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	41 541	34 241	-	15 142	22 827	(5 819)	-25.5%	34 241
Local Government Equitable Share		-	38 741	31 441	-	15 142	20 961	(5 819)	-27.8%	31 441
Finance Management		-	2 800	2 800	-	-	1 867	-	-	2 800
Other transfers and grants [insert description]	3	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	1 027 500	1 500	-	-	1 000	(1 000)	-100.0%	1 500
Northern Cape Arts and Cultural Council		-	1 027 500	1 500	-	-	1 000	(1 000)	-100.0%	1 500
<b>Total Operating Transfers and Grants</b>	5	-	1 069 041	35 741	-	15 142	23 827	(6 819)	-28.6%	35 741
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	24 274	24 274	-	-	16 183	(6 849)	-42.3%	24 274
Municipal Infrastructure Grant (MIG)		-	10 274	10 274	-	-	6 849	(6 849)	-100.0%	10 274
Integrated National Electrification Programme Grant		-	10 000	10 000	-	-	6 667	-	-	10 000
Water Services Infrastructure Grant		-	4 000	4 000	-	-	2 667	-	-	4 000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	24 274	24 274	-	-	16 183	(6 849)	-42.3%	24 274
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	1 093 315	60 015	-	15 142	40 010	(13 668)	-34.2%	60 015



8.2 Supporting Table SC7 (1) – Grand Expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	43 406	49 483	2 878	30 312	32 657	(2 345)	-7.2%	49 483
Local Government Equitable Share		-	40 120	45 820	2 843	30 033	31 148	(1 115)	-3.6%	45 820
Finance Management		-	-	-	-	-	-	-	-	-
		-	3 285	3 663	35	279	1 509	(1 230)	-81.5%	3 663
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	132	132	-	-	88	(88)	-100.0%	132
		-	132	132	-	-	88	(88)	-100.0%	132
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 500	1 500	73	578	1 000	(422)	-42.2%	1 500
Northern Cape Arts and Cultural Council		-	1 500	1 500	73	578	1 000	(422)	-42.2%	1 500
		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	45 038	51 115	2 951	30 890	33 745	(2 855)	-8.5%	51 115
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	24 274	24 274	186	6 814	24 274	(17 460)	-71.9%	16 183
Municipal Infrastructure Grant (MIG)		-	10 000	10 000	-	1 828	10 000	(8 172)	-81.7%	6 667
		-	10 274	10 274	186	959	10 274	(9 315)	-90.7%	6 849
		-	4 000	4 000	-	4 026	4 000	26	0.7%	2 667
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	24 274	24 274	186	6 814	24 274	(17 460)	-71.9%	16 183
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	69 312	75 389	3 137	37 703	58 019	(20 316)	-35.0%	67 298

**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 - M08 February

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Local Government Equitable Share						
Finance Management						
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 Council						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
Other capital transfers [insert description]						
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

# Section 9 – Councilor’s allowances and employee benefits

## 9.1 Supporting Table SC8

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councilor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	2 007	2 007	300	1 816	1 338	478	36%	2 007
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	684	684	50	353	456	(103)	-23%	684
Cellphone Allowance		-	311	311	41	261	207	54	26%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	3 002	3 002	390	2 431	2 002	430	21%	3 002
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	4 123	4 123	84	573	2 749	(2 176)	-79%	4 123
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	23	414	-	414	#DIV/0!	-
Payments in lieu of leave		-	-	-	4	88	-	88	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	4 123	4 123	111	1 075	2 749	(1 674)	-61%	4 123
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	29 316	29 316	1 978	17 397	19 544	(2 147)	-11%	29 316
Pension and UIF Contributions		-	5 398	5 398	387	3 193	3 599	(405)	-11%	5 398
Medical Aid Contributions		-	569	569	33	270	379	(109)	-29%	569
Overtime		-	-	-	50	461	-	461	#DIV/0!	-
Performance Bonus		-	2 048	2 048	174	1 144	1 365	(221)	-16%	2 048
Motor Vehicle Allowance		-	-	-	25	197	-	197	#DIV/0!	-
Cellphone Allowance		-	4	4	0	2	2	-	-	4
Housing Allowances		-	330	330	20	159	220	(61)	-28%	330
Other benefits and allowances		-	2 659	2 659	1	12	1 773	(1 761)	-99%	2 659
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	121	636	-	636	#DIV/0!	-
<b>Sub Total - Other Municipal Staff</b>		-	40 324	40 324	2 790	23 473	26 883	(3 410)	-13%	40 324
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	47 449	47 449	3 291	26 979	31 633	(4 654)	-15%	47 449
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	47 449	47 449	3 291	26 979	31 633	(4 654)	-15%	47 449
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	44 447	44 447	2 901	24 547	29 631	(5 084)	-17%	44 447

## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	-	2 023	2 023	862	862	2 023	1 160	57.4%	4%
August	-	2 023	2 023	833	1 695	4 046	2 350	58.1%	7%
September	-	2 023	2 023	2 300	3 995	6 069	2 074	34.2%	16%
October	-	2 023	2 023	29	4 024	8 091	4 067	50.3%	17%
November	-	2 023	2 023	137	4 161	10 114	5 953	58.9%	17%
December	-	2 023	2 023	2 163	6 324	12 137	5 813	47.9%	26%
January	-	2 023	2 023	532	6 856	14 160	7 304	51.6%	28%
February	-	2 023	2 023	207	7 063	16 183	9 120	56.4%	29%
March	-	2 023	2 023	-	-	18 206	-	-	-
April	-	2 023	2 023	-	-	20 228	-	-	-
May	-	2 023	2 023	-	-	22 251	-	-	-
June	-	2 023	2 023	-	-	24 274	-	-	-
<b>Total Capital expenditure</b>	-	<b>24 274</b>	<b>24 274</b>	<b>7 063</b>					

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

Choose name from list - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14 000	14 000	-	5 854	9 333	3 479	37.3%	14 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	10 000	10 000	-	1 828	6 667	4 838	72.6%	10 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	10 000	10 000	-	1 828	6 667	4 838	72.6%	10 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	4 000	4 000	-	4 026	2 667	(1 360)	-51.0%	4 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	4 000	4 000	-	4 026	2 667	(1 360)	-51.0%	4 000
<b>Furniture and Office Equipment</b>		-	-	-	21	249	-	(249)	#DIV/0!	-
Furniture and Office Equipment		-	-	-	21	249	-	(249)	#DIV/0!	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	14 000	14 000	21	6 103	9 333	3 230	34.6%	14 000

## Section 11 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, NM Mkontwana as Acting Municipal Manager of **Ubuntu Municipality**,  
hereby certify that –

(Mark as appropriate)

- The monthly budget statements. Sec.71
- The quarterly report on the implementation of the budget and financial state of the municipality. Sec.52 (d)
- The mid-year budget and performance assessment. Sec.72

For M07 of **2021/2022 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

31/03/2022