

Ubuntu Municipality



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

# IN-YEAR REPORT M10 2022

April 2022

# UBUNTU LOCAL MUNICIPALITY (NC071)

## **IN-YEAR REPORT OF MUNICIPALITY**

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

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

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## GLOSSARY OF TERMS

<b>Adjustments Budget</b>	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
<b>Allocations</b>	Money received from Provincial or National Government or other municipalities.
<b>Budget</b>	The financial plan of the Municipality.
<b>Budget Related Policy</b>	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
<b>Capital Expenditure</b>	Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet.
<b>Benchmarking</b>	The process of comparing business processes and performance to industry bests and/or best practices from other industries.
<b>Equitable Share</b>	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
<b>GFS</b>	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
<b>GRAP</b>	Generally Recognised Accounting Practice. The standard for municipal accounting.
<b>IDP</b>	Integrated Development Plan. The main strategic planning document of the Municipality.
<b>KPI</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 M10

Property rates

The Municipality levied property rates to the total tune of R16 529,00 for April 2022.

Electricity service revenue

- o Total electricity sales amounted to R2 864 273,00.

Water service revenue

- o Water service charges at R3 341 941,00

Sanitation service charges

- o Sewer revenue totaled of R592 853,00.

Refuse removal service charges.

- o Refuse service charges at R679 863,00.

#### Operating Expenditure by type

Employee Related Cost

- o Employee related cost amounted to R5 526 431,00 for the month of April 2022.

**Bulk Purchases**

- There were R1 918 037.5 electricity bulk purchases and R222 664.83 water bulk purchases for April 2022.

**Other Materials (Repairs and Maintenance)**

- Repairs and maintenance for April 2022 amounted to R330 576.6.

**Contracted Services**

- Total expenditure of R 8 012 124,00 was incurred, this can highly be attributed to contracted services rendered for AFS and GRAP compliant asset register.

**Other Expenditures**

- Other expenditures for April 2022 amounted to R1 314 907.

**Capital Expenditure**

- Capital expenditure incurred in April 2022 amounted to R 2 136 417,00.

**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 R23 927 860.77

**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.

NC071 Ubuntu - Table C1 Monthly Budget Statement Summary - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	22 140	24 518	24 518	17	21 143	12 259	8 883	72%	23 131
Service charges	27 759	33 581	33 581	7 479	36 053	16 791	19 262	115%	33 229
Investment revenue	360	409	409	206	510	375	135	35%	391
Transfers and subsidies	49 812	43 041	43 041	–	31 224	39 454	(8 230)	-21%	48 499
Other own revenue	12 904	42 811	42 811	2 358	11 111	39 121	(28 010)	-72%	47 593
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>112 976</b>	<b>144 360</b>	<b>144 360</b>	<b>10 059</b>	<b>100 041</b>	<b>108 000</b>	<b>(7 959)</b>	<b>-7%</b>	<b>152 843</b>
Employee costs	37 588	44 483	44 483	5 526	32 292	40 776	(8 484)	-21%	38 487
Remuneration of Councilors	2 842	3 002	3 002	759	3 355	2 752	603	22%	2 977
Depreciation & asset impairment	29 576	24 870	24 870	–	–	22 797	(22 797)	-100%	24 620
Finance charges	4 922	4 000	4 000	–	1 873	3 667	(1 793)	-49%	6 150
Materials and bulk purchases	21 398	22 001	22 001	–	16 402	20 167	(3 766)	-19%	20 117
Transfers and subsidies	–	–	–	–	–	–	–	–	0
Other expenditure	48 669	48 840	48 840	1 726	19 664	44 770	(25 106)	-56%	61 524
<b>Total Expenditure</b>	<b>144 995</b>	<b>147 195</b>	<b>147 195</b>	<b>8 012</b>	<b>73 586</b>	<b>134 929</b>	<b>(61 343)</b>	<b>-45%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>	<b>(32 019)</b>	<b>(2 835)</b>	<b>(2 835)</b>	<b>2 047</b>	<b>26 455</b>	<b>(26 929)</b>	<b>53 384</b>	<b>-198%</b>	<b>(1 033)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19 348	24 274	24 274	–	–	22 251	###	-100%	25 224
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>	<b>31 133</b>	<b>-666%</b>	<b>24 191</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>	<b>31 133</b>	<b>-666%</b>	<b>24 191</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>25 234</b>	<b>29 224</b>	<b>–</b>	<b>252</b>	<b>19 483</b>	<b>(19 231)</b>	<b>-99%</b>	<b>29 224</b>
Capital transfers recognised	(249)	24 274	24 274	755	6 727	22 251	(15 524)	-70%	25 224
Borrowing	–	–	–	–	–	0	(0)	-100%	0
Internally generated funds	–	–	–	1 382	2 887	–	2 887	#DIV/0!	4 000
<b>Total sources of capital funds</b>	<b>(249)</b>	<b>24 274</b>	<b>24 274</b>	<b>2 136</b>	<b>9 614</b>	<b>22 251</b>	<b>(12 637)</b>	<b>-57%</b>	<b>29 224</b>
<b>Financial position</b>									
Total current assets	46 475	29 103	29 103	–	182 381	–	–	–	29 103
Total non current assets	585 048	585 233	585 233	–	585 048	–	–	–	585 048
Total current liabilities	114 842	73 426	73 426	–	95 170	–	–	–	87 400
Total non current liabilities	31 785	17 558	17 558	–	29 019	–	–	–	44 217
Community wealth/Equity	484 895	501 912	523 352	–	643 239	–	–	–	488 477
<b>Cash flows</b>									
Net cash from (used) operating	–	31 466	31 466	(4 287)	18 496	31 466	12 970	41%	31 466
Net cash from (used) investing	–	–	–	–	(5 015)	–	5 015	#DIV/0!	–
Net cash from (used) financing	–	1	1	–	–	1	1	100%	1
<b>Cash/cash equivalents at the month/year end</b>	<b>4 744</b>	<b>33 355</b>	<b>33 355</b>	<b>–</b>	<b>26 064</b>	<b>33 355</b>	<b>7 290</b>	<b>22%</b>	<b>44 049</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	5 759	3 834	3 583	4 860	6 651	3 317	21 364	106 949	156 316
<b>Creditors Age Analysis</b>									
Total Creditors	3 565	70	476	1 960	77 296	7 843	–	–	91 211

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

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

NC071 Ubuntu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		419	85 972	98 591	1 112	76 620	65 816	10 804	16%	98 591
Executive and council		(624)	1 059	1 059	-	(152)	794	(946)	-119%	1 059
Finance and administration		41	84 914	97 533	1 112	76 772	65 022	11 750	18%	97 533
Internal audit		901	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		948	802	1 031	4	33	757	(725)	-96%	1 042
Community and social services		943	790	1 030	3	28	750	(721)	-96%	1 030
Sport and recreation		6	12	1	1	4	8	(4)	-46%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 145	18 881	18 881	46	608	14 161	(13 553)	-96%	18 881
Planning and development		8 864	88	88	0	5	66	(62)	-93%	88
Road transport		10 281	18 793	18 793	46	603	14 095	(13 492)	-96%	18 793
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41 647	56 850	54 763	2 716	29 228	40 947	(11 719)	-29%	54 763
Energy sources		18 687	25 655	23 568	1 576	16 634	17 551	(917)	-5%	23 568
Water management		15 755	14 872	14 872	580	5 799	11 154	(5 355)	-48%	14 872
Waste water management		3 544	12 293	12 293	276	3 500	9 220	(5 719)	-62%	12 293
Waste management		3 660	4 030	4 030	284	3 295	3 023	272	9%	4 030
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>62 159</b>	<b>162 505</b>	<b>173 267</b>	<b>3 879</b>	<b>106 488</b>	<b>121 681</b>	<b>(15 193)</b>	<b>-12%</b>	<b>173 277</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		60 890	64 192	67 654	2 167	33 328	68 099	(34 771)	-51%	70 623
Executive and council		13 858	5 315	5 382	474	4 566	3 858	708	18%	5 382
Finance and administration		47 032	58 877	62 272	1 693	28 762	64 241	(35 478)	-55%	65 241
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 869	8 563	8 404	135	1 854	2 596	(743)	-29%	3 893
Community and social services		1 720	6 525	6 388	124	1 728	1 251	476	38%	1 877
Sport and recreation		1 149	2 026	2 004	11	126	1 336	(1 210)	-91%	2 004
Public safety		-	12	12	-	-	9	(9)	-100%	12
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 161	22 766	21 051	1 162	15 385	23 223	(7 838)	-34%	21 051
Planning and development		9 679	4 322	3 004	853	9 620	5 193	4 427	85%	3 004
Road transport		4 482	18 444	18 046	309	5 765	18 030	(12 266)	-68%	18 046
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		71 712	52 672	52 085	1 065	29 601	34 409	(4 808)	-14%	52 292
Energy sources		21 481	26 907	26 801	162	16 810	17 586	(776)	-4%	26 801
Water management		19 742	5 326	5 229	214	4 821	3 315	1 507	45%	5 229
Waste water management		17 509	11 815	11 470	280	3 873	7 619	(3 746)	-49%	11 428
Waste management		12 979	8 623	8 585	410	4 097	5 890	(1 793)	-30%	8 834
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>149 832</b>	<b>148 194</b>	<b>149 194</b>	<b>4 528</b>	<b>80 168</b>	<b>128 327</b>	<b>(48 159)</b>	<b>-38%</b>	<b>147 859</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(87 473)</b>	<b>14 311</b>	<b>24 073</b>	<b>(649)</b>	<b>26 320</b>	<b>(6 646)</b>	<b>32 965</b>	<b>-498%</b>	<b>25 418</b>



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

NC071 Ubuntu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		568	2	2	-	-	1	(1)	-100.0%	-
Vote 2 - Financial Services Directorate		79 807	45 250	45 250	1 113	12 726	22 626	(9 899)	-43.8%	-
Vote 3 - Corporate & Community Services		19 893	119 427	119 427	38	166	19 794	(19 628)	-99.2%	-
Vote 4 - Infrastructure & Planning		41 647	57 823	57 823	3 014	14 327	28 911	(14 584)	-50.4%	-
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>	2	141 915	222 502	222 502	4 164	27 219	71 331	(44 112)	-61.8%	-
<b>Expenditure by Vote</b>	1									
Vote 1 - Office of the Municipal Manager		13 858	5 409	5 409	307	1 673	2 704	(1 032)	-38.2%	-
Vote 2 - Financial Services Directorate		37 219	42 397	42 397	4 254	10 536	250	10 286	4114.4%	-
Vote 3 - Corporate & Community Services		#REF!	81 494	81 494	1 963	10 466	20 607	(10 141)	-49.2%	-
Vote 4 - Infrastructure & Planning		71 712	58 175	58 175	4 408	15 928	29 088	(13 160)	-45.2%	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		64 062	-	-	-	-	-	-	-	-
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 Expenditure by Vote</b>	2	#REF!	187 475	187 475	10 932	38 603	52 650	(14 047)	-26.7%	-
<b>Surplus/ (Deficit) for the year</b>	2	#REF!	35 027	35 027	(6 768)	(11 383)	18 682	(30 065)	-160.9%	-

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.

NC071 Ubuntu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		22 140	24 518	24 518	17	21 143	12 259	8 883	72%	23 131
Service charges - electricity revenue		16 126	19 234	19 234	2 864	16 058	9 617	6 441	67%	18 145
Service charges - water revenue		5 495	5 561	5 561	3 342	13 133	2 780	10 353	372%	6 451
Service charges - sanitation revenue		3 091	4 230	4 230	593	3 179	2 115	1 064	50%	3 991
Service charges - refuse revenue		3 047	4 556	4 556	680	3 682	2 278	1 404	62%	4 642
Rental of facilities and equipment		407	293	293	102	436	147	290	197%	260
Interest earned - external investments		360	409	409	206	510	375	135	36%	391
Interest earned - outstanding debtors		11 153	3 776	3 776	2 132	10 100	3 461	6 639	192%	10 501
Dividends received					2	10	0	10	993400%	0
Fines, penalties and forfeits		1	37 531	37 531	2	9	34 403	(34 394)	-100%	35 406
Licences and permits		581								
Agency services			393	393	72	402	360	42	12%	505
Transfers and subsidies		49 812	43 041	43 041		31 224	39 454	(8 230)	-21%	48 499
Other revenue		(386)	817	817	48	154	749	(595)	-79%	912
Gains		1 149								
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>112 976</b>	<b>144 360</b>	<b>144 360</b>	<b>10 059</b>	<b>100 041</b>	<b>108 000</b>	<b>(7 959)</b>	<b>-7%</b>	<b>152 843</b>
<b>Expenditure By Type</b>										
Employee related costs		37 588	44 483	44 483	5 526	32 292	40 776	(8 484)	-21%	38 487
Remuneration of councillors		2 842	3 002	3 002	759	3 355	2 752	603	22%	2 977
Debt impairment		27 805	26 133	26 133			23 956	(23 956)	-100%	37 203
Depreciation & asset impairment		29 576	24 870	24 870			22 797	(22 797)	-100%	24 620
Finance charges		4 922	4 000	4 000		1 873	3 667	(1 793)	-49%	6 150
Bulk purchases		19 822	20 269	20 269		15 379	18 580	(3 201)	-17%	20 084
Other materials		1 576	1 732	1 732		1 023	1 587	(564)	-36%	33
Contracted services		4 457	8 740	8 740	411	3 541	8 011	(4 471)	-56%	6 954
Transfers and subsidies										0
Other expenditure		16 407	13 967	13 967	1 315	16 123	12 803	3 320	26%	17 358
Losses										(0)
<b>Total Expenditure</b>		<b>144 995</b>	<b>147 195</b>	<b>147 195</b>	<b>8 012</b>	<b>73 586</b>	<b>134 929</b>	<b>(61 343)</b>	<b>-45%</b>	<b>153 876</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital transfers & contributions		(32 019)	(2 835)	(2 835)	2 047	26 455	(26 929)	53 384	(0)	(1 033)
(National / Provincial and District)		19 348	24 274	24 274			22 251	(22 251)	(0)	25 224
(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>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>			<b>24 191</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>			<b>24 191</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>			<b>24 191</b>
Share of surplus/ (deficit) of associates										
<b>Surplus/ (Deficit) for the year</b>		<b>(12 670)</b>	<b>21 439</b>	<b>21 439</b>	<b>2 047</b>	<b>26 455</b>	<b>(4 678)</b>			<b>24 191</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.

NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote 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
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	0	0	-	-	0	(0)	-100%	0
Executive and council		-	0	0	-	-	0	(0)	-100%	0
Finance and administration		-	0	0	-	-	0	(0)	-100%	0
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>		-	0	0	-	-	0	(0)	-100%	0
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	0	0	-	-	0	(0)	-100%	0
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	24 274	24 274	755	6 727	22 251	(15 524)	-70%	28 924
Energy sources		-	10 000	10 000	-	1 828	9 167	(7 338)	-80%	5 500
Water management		-	14 274	14 274	755	4 899	13 085	(8 185)	-63%	19 724
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	1 382	2 887	-	2 887	#DIV/0!	300
<b>Total Capital Expenditure - Functional Classification</b>	3	-	24 274	24 274	2 136	9 614	22 251	(12 637)	-57%	29 224
<b>Funded by:</b>										
National Government		(249)	24 274	24 274	755	6 727	22 251	(15 524)	-70%	25 224
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(249)	24 274	24 274	755	6 727	22 251	(15 524)	-70%	25 224
Borrowing	6	-	-	-	-	-	0	(0)	-100%	0
Internally generated funds		-	-	-	1 382	2 887	-	2 887	#DIV/0!	4 000
<b>Total Capital Funding</b>		(249)	24 274	24 274	2 136	9 614	22 251	(12 637)	-57%	29 224

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

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	23 928	11 346
Call investment deposits		4 436	–	–	–	–
Consumer debtors		22 208	10 838	10 838	108 819	10 838
Other debtors		18 503	6 838	6 838	47 497	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>180 244</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>765 292</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	91 211	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>95 170</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>124 189</b>	<b>131 617</b>
<b>NET ASSETS</b>	2	<b>484 895</b>	<b>523 352</b>	<b>523 352</b>	<b>641 103</b>	<b>482 533</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		484 895	501 912	523 352	641 103	488 477
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>484 895</b>	<b>501 912</b>	<b>523 352</b>	<b>641 103</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 - M10 April

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	15 594	15 594	398	17 450	15 594	1 856	12%	15 594
Service charges		–	26 856	26 856	1 349	16 091	26 856	(10 765)	-40%	26 856
Other revenue		–	12 699	12 699	93	6 010	12 699	(6 689)	-53%	12 699
Transfers and Subsidies - Operational		–	43 041	43 041	–	41 058	43 041	(1 983)	-5%	43 041
Transfers and Subsidies - Capital		–	24 274	24 274	–	15 478	24 274	(8 796)	-36%	24 274
Interest		–	255	255	58	406	255	151	59%	255
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		–	(87 252)	(87 252)	(6 186)	(77 997)	(87 252)	(9 255)	11%	(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	(4 287)	18 495	31 466	12 970	41%	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		–	–	–	(2 136)	(7 151)	–	7 151	#DIV/0!	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	–	–	(2 136)	(7 151)	–	7 151	#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	(6 424)	11 345	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 monthly year end:		4 744	33 355	33 355		23 928	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 - M10 April

Description	NT Code	Budget Year 2020/21									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			Total over 90 days
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 252	997	982	2 170	4 200	855	4 431	34 566	60 588	49 347	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	900	477	387	385	263	358	2 013	7 612	12 405	10 631	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 306	1 208	1 096	1 227	1 042	1 030	9 218	29 450	45 576	41 567	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	556	509	497	497	491	476	2 601	15 835	21 520	19 500	-	-
Receivables from Exchange Transactions - Waste Management	1600	664	508	568	554	542	529	2 876	17 983	24 306	22 487	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	57	51	49	24	24	24	144	1 285	1 659	1 502	-	-
Interest on Areas Debtor Accounts	1800	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	4	4	3	3	16	210	282	247	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>5 759</b>	<b>3 834</b>	<b>3 583</b>	<b>4 850</b>	<b>6 661</b>	<b>3 317</b>	<b>21 364</b>	<b>106 949</b>	<b>156 316</b>	<b>143 141</b>	<b>-</b>	<b>-</b>
2018/20 - totals only		#####	0	0	0	0	0	0	0	101 056	-	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 047	822	758	936	610	638	6 560	9 229	20 615	17 978	-	-
Commercial	2300	1 047	748	615	563	538	872	3 102	15 641	22 827	20 417	-	-
Households	2400	3 410	2 053	2 007	3 180	5 315	1 920	10 578	73 456	101 919	94 449	-	-
Other	2500	254	211	153	182	179	187	1 125	8 623	10 566	10 239	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 759</b>	<b>3 834</b>	<b>3 583</b>	<b>4 850</b>	<b>6 661</b>	<b>3 317</b>	<b>21 364</b>	<b>106 949</b>	<b>156 316</b>	<b>143 141</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 - M10 April

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>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1 855	-	-	1 870	75 607	-	-	-	-	79 339	-
Bulk Water	0200	221	-	-	-	-	-	-	-	-	221	-
PAYE deductions	0300	384	-	-	-	-	-	-	-	-	384	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 058	-	-	-	174	1 951	-	-	-	3 183	-
Auditor General	0800	47	70	476	84	1 516	5 891	-	-	-	8 084	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 565</b>	<b>70</b>	<b>476</b>	<b>1 960</b>	<b>77 295</b>	<b>7 843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91 211</b>	<b>-</b>

## Section 7 – Investment Portfolio Analysis

### 7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 Receipt	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (€)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Yrs/Months														
BELOTEEK PROJEK			Call Investment							1 575	3	(420)	-	1 158
DEERNISFONDS IOT			Call Investment							9 720	13	(1 659)	-	5 045
EERFONDSE			Call Investment							1 568	3	-	-	1 512
ELECTRICAL PROJECT			Call Investment							8 640	10	-	-	8 658
EPWP PROJEK			Call Investment							5	0	-	-	5
ESKOM PAYMENTS STRAT			Call Investment							1 362	3	(1 732)	370	3
FUG GRANT			Call Investment							551	1	(250)	-	303
<b>Municipality sub-total</b>										<b>20 961</b>		<b>(4 091)</b>	<b>370</b>	<b>16 693</b>
Entities														
KERKSTRAAT SUBSIDE			Call Investment							148	-	-	-	148
MGFONDSE			Call Investment							5 908	11	(1 069)	-	4 890
PROJ CONSOLIDAT MSG			Call Investment							138	0	(35)	-	102
RETENTIONS			Call Investment							1 375	3	-	-	1 378
WISG			Call Investment							33	0	-	-	35
TOA			Call Investment							-	-	-	-	-
<b>Entities sub-total</b>										<b>7 668</b>		<b>(1 125)</b>	<b>-</b>	<b>6 558</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>28 629</b>		<b>(5 216)</b>	<b>370</b>	<b>23 241</b>

### Section 8 – Allocations, grant receipts and expenditure

#### 8.1 Supporting Table SC6

NC071 Ubuntu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		3 501	44 588	48 981	7 784	18 942	32 739	(14 851)	-45.4%	46 489
Local Government Equitable Share		-	41 096	46 489	7 784	16 142	30 993	(14 851)	-47.9%	46 489
Finance Management		2 435	2 435	2 435	-	2 600	1 218	-	-	-
EPWP Incentive		1 000	1 057	1 057	-	-	529	-	-	-
	3									
COVID-19 COGTA Incentive grant	66									
<b>Provincial Government:</b>		-	770	2 010	-	-	1 340	(1 340)	-100.0%	2 010
Sport and Recreation		-	770	2 010	-	-	1 340	(1 340)	-100.0%	2 010
	4									
Other transfers and grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	3 501	45 358	51 991	7 784	18 942	34 079	(16 191)	-47.5%	48 499
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 188	39 934	40 224	-	12 150	16 816	(4 668)	-27.7%	25 224
Municipal Infrastructure Grant (MIG)		-	24 934	25 224	-	950	16 816	(15 866)	-94.4%	25 224
INEP & WSIG		10 188	15 000	15 000	-	11 200		11 200	#DIV/0!	
<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	10 188	39 934	40 224	-	12 150	16 816	(4 668)	-27.7%	25 224
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	13 689	85 292	92 215	7 784	31 092	50 895	(20 857)	-41.0%	73 723



8.2 Supporting Table SC7 (1) – Grand Expenditure

NC071 Ubuntu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		3 490	45 020	50 413	54 787	148 970	2 616	145 354	5584.6%	0
Local Government Equitable Share		-	41 096	46 489	54 221	138 382	-	138 382	#DIV/0!	0
Finance Management		2 435	2 867	2 867	565	10 580	1 911	8 669	453.6%	
EPWP Incentive		989	1 057	1 057	-	7	705	(697)	-99.0%	
COVID-19 COGTA Incentive grant		66	-	-	-	-	-	-	-	
Provincial Government:		-	770	2 010	71	560	1 340	(780)	-58.2%	-
Sport and Recreation		-	770	2 010	71	560	1 340	(780)	-58.2%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>3 490</b>	<b>45 790</b>	<b>52 423</b>	<b>54 857</b>	<b>149 530</b>	<b>3 958</b>	<b>145 574</b>	<b>3679.8%</b>	<b>0</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		10 205	15 000	15 000	486	5 420	7 500	(2 080)	-27.7%	-
Municipal Infrastructure Grant (MIG)		-	-	-	377	1 047	-	1 047	#DIV/0!	-
INEP & WSIG		10 205	15 000	15 000	109	4 373	7 500	(3 127)	-41.7%	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>10 205</b>	<b>15 000</b>	<b>15 000</b>	<b>486</b>	<b>5 420</b>	<b>7 500</b>	<b>(2 080)</b>	<b>-27.7%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>13 695</b>	<b>60 790</b>	<b>67 423</b>	<b>55 344</b>	<b>154 950</b>	<b>11 458</b>	<b>143 494</b>	<b>1252.6%</b>	<b>0</b>

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

Choose name from list - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

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

# Section 9 – Councilor’s allowances and employee benefits

## 9.1 Supporting Table SC8

NC071 Ubuntu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		–	1 988	1 988	268	1 878	1 325	552	-42%	1 988
Pension and UIF Contributions		–	0	0	–	–	0	(0)	-100%	0
Medical Aid Contributions		–	0	0	–	–	0	(0)	-100%	0
Motor Vehicle Allowance		–	678	678	–	67	452	(385)	-85%	678
Cellphone Allowance		–	311	311	33	233	207	26	12%	311
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	0	0	23	–	0	(0)	-100%	0
<b>Sub Total - Councillors</b>		–	2 977	2 977	325	2 178	1 985	193	10%	2 977
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	–	4 710	4 710	163	#####	3 140	(2 000)	-64%	4 710
Pension and UIF Contributions		–	114	114	–	19	76	(57)	-75%	114
Medical Aid Contributions		–	0	0	–	–	0	(0)	-100%	0
Overtime		–	0	0	–	–	0	(0)	-100%	0
Performance Bonus		–	52	52	–	–	35	(35)	-100%	52
Motor Vehicle Allowance		–	63	63	–	25	42	(17)	-40%	63
Cellphone Allowance		–	0	0	–	–	0	(0)	-100%	0
Housing Allowances		–	0	0	–	–	0	(0)	-100%	0
Other benefits and allowances		–	94	94	–	100	62	46	73%	94
Payments in lieu of leave		–	0	0	–	–	0	(0)	-100%	0
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		–	5 033	5 033	163	1 293	3 355	(2 063)	-61%	5 033
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		–	23 766	23 766	1 103	6 164	15 844	(9 680)	-61%	23 766
Pension and UIF Contributions		–	4 924	4 924	125	1 072	3 283	(2 211)	-67%	4 924
Medical Aid Contributions		–	491	491	–	94	327	(234)	-71%	491
Overtime		–	0	0	4	30 403.76	0	30	189924%	0
Performance Bonus		–	1 658	1 658	–	397	1 105	(708)	-64%	1 658
Motor Vehicle Allowance		–	0	0	–	38	0	38	476525%	0
Cellphone Allowance		–	4	4	–	1	2	(2)	-75%	4
Housing Allowances		–	355	355	–	41	237	(196)	-83%	355
Other benefits and allowances		–	2 257	2 257	–	20	1 504	(1 484)	-99%	2 257
Payments in lieu of leave		–	0	0	–	–	0	(0)	-100%	0
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	0	0	–	8	0	8	84767%	0
<b>Sub Total - Other Municipal Staff</b>		–	33 454	33 454	1 233	7 865	22 303	(14 438)	-65%	33 454
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		–	41 464	41 464	1 720	11 335	27 643	(16 307)	-59%	41 464
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		–	41 464	41 464	1 720	11 335	27 643	(16 307)	-59%	41 464
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		–	38 487	38 487	1 396	9 158	26 658	(16 501)	-64%	38 487

## Section 10 – Capital program performance

### 10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	2 103	2 435	862	862	2 435	1 573	64.6%	3%
August	-	2 103	2 435	833	1 695	4 871	3 175	65.2%	7%
September	-	2 103	2 435	1 430	3 126	7 306	4 181	57.2%	12%
October	-	2 103	2 435	1 430	4 556	9 741	5 188	53.2%	18%
November	-	2 103	2 435	3 126	7 681	12 177	4 495	36.9%	30%
December	-	2 103	2 435	2 329	10 010	14 612	4 602	31.5%	40%
January	-	2 103	2 435	532	10 542	17 047	6 505	38.2%	42%
February	-	2 103	2 435	207	10 749	19 483	8 734	44.8%	43%
March	-	2 103	2 435	1 285	12 034	21 918	9 884	45.1%	48%
April	-	2 103	2 435	2 136	14 170	24 353	10 163	41.8%	0
May	-	2 103	2 435	-	-	26 789	-	-	-
June	-	2 103	2 435	-	-	29 224	-	-	-
<b>Total Capital expenditure</b>	-	<b>25 234</b>	<b>29 224</b>	<b>14 170</b>					

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

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	14 000	14 000	-	2 735	12 833	10 099	78.7%	13 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	10 000	10 000	-	1 304	9 167	7 862	85.8%	5 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	10 000	10 000	-	1 304	9 167	7 862	85.8%	5 500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	4 000	4 000	-	1 430	3 667	2 236	61.0%	7 500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	4 000	4 000	-	1 430	3 667	2 236	61.0%	7 500
<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>	<b>1</b>	-	<b>14 000</b>	<b>14 000</b>	<b>21</b>	<b>6 103</b>	<b>9 333</b>	<b>3 230</b>	<b>34.6%</b>	<b>14 000</b>

## 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 M10 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

13/06/2022