

Ubuntu Municipality



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

IN-YEAR REPORT Q01 2024

September 2023

UBUNTU LOCAL MUNICIPALITY (NC071)

IN-YEAR REPORT OF MUNICIPALITY

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

Budget and Treasury Office

MFMA: Sec. 71, Sec. 52(d) Reporting

Table of Contents

Glossary.....	2-3
PART 1 – IN-YEAR REPORT.....	4
Section 1 – Mayor’s Report.....	4
Section 2 – Resolutions.....	4
Section 3 – Executive Summary.....	4-5
Section 4 – In-Year budget statement Tables.....	6-12
PART 2 – SUPPORTING DOCUMENTATION.....	13
Section 5 – Debtors Analysis.....	13
Section 6 – Creditors Analysis.....	13
Section 7 – Investment Portfolio analysis.....	14
Section 8 – Allocation of Grants Receipt & Expenditure.....	15-14
Section 9 – Expenditure on Councilor allowances and employee benefits.....	18
Section 10 – Capital program performance.....	19-23
Section 11 – Municipal manager’s quality certification.....	24

GLOSSARY OF TERMS

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayors Report

The municipality is facing the following challenges:

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

Section 2 – Resolutions

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

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

Section 3 – Executive Summary

3.1 Revenue by source Q01

Property rates

The Municipality levied property rates to the total amount R1 426 185,00.

Electricity service revenue

- o Total electricity sales amounted to R952 909.

Water service revenue

- o Water service charges at R254 851, 00.

Sanitation service charges

- o Sewer revenue totaled of R332 190,00.

Refuse removal service charges.

- o Refuse service charges at R414 469,00

Operating Expenditure by type

Employee Related Cost

- o Employee Related costs for September 2023 were R3 102 258

Bulk Purchases

- o There were R 196 737,00 water bulk and there was R5 867 122,00 electricity bulk purchases for Q03 of 2024

Other Materials (Repairs and Maintenance)

- o There were R28 926,73 repairs and maintenance for M03 2023.

Contracted Services

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

Other Expenditures

- o Other expenditures for September 2023 amounted to R 2 458 202,00.

Capital Expenditure

- o Capital expenditure incurred in Month3 of 2023 amounted to R 1 113 408,00.

Cash Flows

- o Cash and cash equivalent to date is at R47 910 340,00.

Additional Assets

- o Total additional assets for the month are R 186 010.

Date	Name of Supplier	Amount Paid	Mapping
2023/09/12	FNB OB 000016936 CREATIVE SOLUTIONS	93 005	Assets
2023/09/15	FNB OB 000016974 CREATIVE SOLUTIONS	93 005	Assets

Section 4 – In-Year Budget statement table

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Statement Summary

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

NC071 Ubuntu - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	20 791	26 259	–	1 426	9 353	6 565	2 788	42%	26 259
Service charges	32 286	49 130	–	1 954	9 964	12 282	(2 318)	-19%	49 130
Investment revenue	1 261	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	1 261	425	–	171	549	106	443	417%	425
Other own revenue	76 156	88 444	–	839	25 638	22 111	3 527	16%	–
Total Revenue (excluding capital transfers and contributions)	131 755	164 258	–	4 390	45 504	41 065	4 439	11%	164 258
Employee costs	33 962	48 726	–	3 102	9 395	12 182	(2 787)	–	48 726
Remuneration of Councillors	4 359	4 466	–	368	1 097	1 117	(20)	–	4 466
Depreciation and amortisation	16 125	25 961	–	–	–	6 490	(6 490)	–	25 961
Interest	5 789	611	–	940	1 309	153	1 157	–	611
Inventory consumed and bulk purchases	28 337	29 424	–	6 270	9 670	7 356	2 314	–	29 424
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	76 017	53 875	–	2 141	8 495	13 469	(4 974)	-37%	53 875
Total Expenditure	164 590	163 062	–	12 822	29 967	40 766	(10 799)	-26%	163 062
Surplus/(Deficit)	(32 835)	1 196	–	(8 432)	15 537	299	15 239	5104%	1 196
Transfers and subsidies - capital (monetary allocations)	28 795	35 459	–	–	–	8 865	(8 865)	-100%	35 459
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(4 039)	36 655	–	(8 432)	15 537	9 163	6 374	70%	36 655
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(4 039)	36 655	–	(8 432)	15 537	9 163	6 374	70%	36 655
Capital expenditure & funds sources									
Capital expenditure	26 376	37 819	–	1 631	2 744	9 455	(6 710)	-71%	37 819
Capital transfers recognised	23 422	35 459	–	1 414	2 528	8 865	(6 337)	-71%	35 459
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	2 954	2 360	–	216	216	590	(374)	-63%	2 360
Total sources of capital funds	26 376	37 819	–	1 631	2 744	9 455	(6 710)	-71%	37 819
Financial position									
Total current assets	45 720	100 080	–	–	30 629	–	–	–	100 080
Total non current assets	608 023	617 628	–	–	2 744	–	–	–	617 628
Total current liabilities	150 700	89 208	–	–	17 862	–	–	–	89 208
Total non current liabilities	20 032	10 349	–	–	–	–	–	–	10 349
Community wealth/Equity	489 497	633 861	–	–	15 511	–	–	–	633 861
Cash flows									
Net cash from (used) operating	8 635	81 310	–	5 258	41 371	25 745	(15 627)	-61%	81 310
Net cash from (used) investing	(43 138)	(35 459)	–	(1 627)	(2 907)	(8 865)	(5 958)	67%	(35 459)
Net cash from (used) financing	–	–	–	3 102	9 395	–	(9 395)	#DIV/0!	–
Cash/cash equivalents at the month/year end	(28 191)	70 522	–	–	47 910	41 551	(6 359)	-15%	45 902
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10 407	10 822	8 324	8 824	3 693	3 575	3 540	153 212	202 398
Creditors Age Analysis									
Total Creditors	5 978	7 652	504	1 518	1 453	855	13 220	88 850	120 029

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) - Q1 First Quarter

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		73 258	99 759	-	2 396	35 396	24 940	10 456	42%	99 759
Executive and council		950	978	-	-	-	245	(245)	-100%	978
Finance and administration		72 308	98 781	-	2 396	35 396	24 695	10 701	43%	98 781
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 978	1 513	-	2	5	378	(374)	-99%	1 513
Community and social services		4 977	1 513	-	2	5	378	(374)	-99%	1 513
Sport and recreation		1	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		442	20 155	-	38	139	5 039	(4 900)	-97%	20 155
Planning and development		2	-	-	1	1	-	1	#DIV/0!	-
Road transport		440	20 155	-	37	138	5 039	(4 901)	-97%	20 155
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61 082	78 290	-	1 954	9 964	19 573	(9 608)	-49%	78 290
Energy sources		14 563	25 064	-	953	3 142	6 266	(3 124)	-50%	25 064
Water management		25 638	35 444	-	255	4 511	8 861	(4 350)	-49%	35 444
Waste water management		14 636	13 897	-	332	1 026	3 474	(2 448)	-70%	13 897
Waste management		6 244	3 885	-	414	1 285	971	314	32%	3 885
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139 760	199 717	-	4 390	45 504	49 929	(4 425)	-9%	199 717
Expenditure - Functional										
<i>Governance and administration</i>		50 500	69 300	-	3 960	12 739	17 325	(4 586)	-26%	69 300
Executive and council		9 520	11 420	-	601	1 931	2 855	(924)	-32%	11 420
Finance and administration		40 980	57 880	-	3 360	10 809	14 470	(3 662)	-25%	57 880
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 866	6 904	-	114	358	1 726	(1 368)	-79%	6 904
Community and social services		2 865	6 904	-	114	358	1 726	(1 368)	-79%	6 904
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 040	24 120	-	1 289	3 714	6 030	(2 316)	-38%	24 120
Planning and development		7 956	5 008	-	911	2 688	1 252	1 436	115%	5 008
Road transport		4 084	19 112	-	378	1 026	4 778	(3 752)	-79%	19 112
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		99 184	62 738	-	7 458	13 155	15 685	(2 529)	-16%	62 738
Energy sources		66 455	31 570	-	6 177	9 687	7 893	1 794	23%	31 570
Water management		25 929	9 090	-	844	2 094	2 273	(179)	-8%	9 090
Waste water management		3 498	15 419	-	196	607	3 855	(3 248)	-84%	15 419
Waste management		3 301	6 659	-	242	767	1 665	(897)	-54%	6 659
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	164 590	163 062	-	12 822	29 967	40 766	(10 799)	-26%	163 062
Surplus/ (Deficit) for the year		(24 830)	36 655	-	(8 432)	15 537	9 163	6 374	70%	36 655

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

NC071 Ubuntu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		71 772	97 934	-	2 392	35 390	24 483	10 906	-44,5%	97 934
Vote 3 - Corporat e & Community Services		6 379	24 246	-	39	145	6 062	(5 917)	-97,6%	24 246
Vote 4 - Infrastructure & Planning		61 610	77 537	-	1 958	9 969	19 384	(9 415)	-48,6%	77 537
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 760	199 717	-	4 390	45 504	49 929	(4 425)	-8,9%	199 717
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		72	4 193	-	149	415	1 048	(634)	-60,4%	4 193
Vote 2 - Financial Services Directorate		29 142	45 781	-	2 466	7 968	11 445	(3 477)	-30,4%	45 781
Vote 3 - Corporat e & Community Services		18 620	27 410	-	1 386	4 224	6 853	(2 629)	-38,4%	27 410
Vote 4 - Infrastructure & Planning		109 478	77 595	-	8 269	15 664	19 399	(3 735)	-19,3%	77 595
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		7 279	8 083	-	552	1 696	2 021	(325)	-16,1%	8 083
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	164 590	163 062	-	12 822	29 967	40 766	(10 799)	-26,5%	163 062
Surplus/ (Deficit) for the year	2	(24 830)	36 655	-	(8 432)	15 537	9 163	6 374	69,6%	36 655

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

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

NC071 Ubuntu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		8 090	23 757	-	953	3 142	5 939	(2 797)	-47%	23 757
Service charges - Water		12 316	17 040	-	255	4 511	4 260	251	6%	17 040
Service charges - Waste Water Management		5 636	4 447	-	332	1 026	1 112	(86)	-8%	4 447
Service charges - Waste management		6 244	3 885	-	414	1 285	971	314	32%	3 885
Sale of Goods and Rendering of Services		69	65	-	4	8	16	(8)	-51%	65
Agency services		197	575	-	18	91	144	(53)	-37%	575
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 385	9 861	-	478	2 872	2 465	407	16%	9 861
Interest from Current and Non Current Assets		1 261	425	-	171	549	106	-	-	425
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		11	408	-	8	23	102	(79)	-	408
Rental from Fixed Assets		526	553	-	3	4	138	(135)	-97%	553
Licence and permits		208	460	-	18	43	115	(72)	-63%	460
Operafonal Revenue		175	2 118	-	14	37	530	(493)	-93%	2 118
Non-Exchange Revenue										
Properly rates		20 791	26 259	-	1 426	9 353	6 565	2 788	42%	26 259
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72	19 470	-	1	4	4 868	(4 864)	-	19 470
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operafonal		55 047	54 933	-	-	20 665	13 733	6 932	-	54 933
Interest		6 900	-	-	296	1 892	-	1 892	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operafonal Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(174)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		131 755	164 258	-	4 390	45 504	41 065	4 439	11%	164 258
Expenditure By Type										
Employee related costs		33 962	48 726	-	3 102	9 395	12 182	(2 787)	-23%	48 726
Remuneration of councillors		4 359	4 466	-	368	1 097	1 117	(20)	-2%	4 466
Bulk purchases - electricity		24 495	25 770	-	5 867	8 975	6 442	2 533	-	25 770
Inventory consumed		3 842	3 654	-	403	695	914	(219)	-	3 654
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		16 125	25 961	-	-	-	6 490	(6 490)	-100%	25 961
Interest		5 789	611	-	940	1 309	153	1 157	758%	611
Contracted services		12 850	16 561	-	685	4 928	4 140	787	19%	16 561
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		37 508	20 000	-	-	-	5 000	(5 000)	-	20 000
Operafonal costs		25 877	17 314	-	1 456	3 567	4 329	(761)	-18%	17 314
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		(218)	-	-	-	-	-	-	-	-
Total Expenditure		164 590	163 062	-	12 822	29 967	40 766	(10 799)	-26%	163 062
Surplus/(Deficit)		(32 835)	1 196	-	(8 432)	15 537	299	15 239	0	1 196
Transfers and subsidies - capital (monetary allocations)		28 795	35 459	-	-	-	8 865	(8 865)	(0)	35 459
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 039)	36 655	-	(8 432)	15 537	9 163			36 655
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		(4 039)	36 655	-	(8 432)	15 537	9 163			36 655
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 039)	36 655	-	(8 432)	15 537	9 163			36 655
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 039)	36 655	-	(8 432)	15 537	9 163			36 655

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

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

NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		260	150	-	66	66	38	29	76%	150
Vote 2 - Financial Services Directorate		407	300	-	-	-	75	(75)	-100%	300
Vote 3 - Corporals & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		25 363	37 219	-	1 414	2 528	9 305	(6 777)	-73%	37 219
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26 030	37 669	-	1 480	2 594	9 417	(6 823)	-72%	37 669
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		46	150	-	150	150	38	113	301%	150
Vote 2 - Financial Services Directorate		-	-	-	-	-	-	-	-	-
Vote 3 - Corporals & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		300	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	346	150	-	150	150	38	113	301%	150
Total Capital Expenditure		26 376	37 819	-	1 631	2 744	9 455	(6 710)	-71%	37 819
Capital Expenditure - Functional Classification										
Governance and administration		713	600	-	216	216	150	66	44%	600
Executive and council		307	300	-	216	216	75	141	188%	300
Finance and administration		407	300	-	-	-	75	(75)	-100%	300
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 609	37 219	-	1 414	2 528	9 305	(6 777)	-73%	37 219
Energy sources		9 145	4 530	-	-	-	1 133	(1 133)	-100%	4 530
Water management		15 332	32 689	-	1 414	2 528	8 172	(5 644)	-69%	32 689
Waste water management		246	-	-	-	-	-	-	-	-
Waste management		886	-	-	-	-	-	-	-	-
Other		54	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	26 376	37 819	-	1 631	2 744	9 455	(6 710)	-71%	37 819
Funded by:										
National Government		23 422	35 459	-	1 414	2 528	8 865	(6 337)	-71%	35 459
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23 422	35 459	-	1 414	2 528	8 865	(6 337)	-71%	35 459
Borrowing	6	-	-	-	-	-	-	(374)	-63%	2 360
Internally generated funds		2 954	2 360	-	216	216	590	(374)	-63%	2 360
Total Capital Funding		26 376	37 819	-	1 631	2 744	9 455	(6 710)	-71%	37 819

4.1.6 Table C6: Monthly Budget Statement – Financial Position

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		19 388	45 257	–	19 548	45 257
Trade and other receivables from exchange transactions		11 381	47 810	–	6 574	47 810
Receivables from non-exchange transactions		49	94	–	2 635	94
Current portion of non-current receivables		–	–	–	–	–
Invenbry		129	81	–	–	81
VAT		14 370	6 767	–	1 881	6 767
Other current assets		403	72	–	(10)	72
Total current assets		45 720	100 080	–	30 629	100 080
Non current assets						
Investments		–	–	–	–	–
Investment property		66 060	47 391	–	–	47 391
Property, plant and equipment		541 949	570 184	–	2 744	570 184
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		13	53	–	–	53
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		608 023	617 628	–	2 744	617 628
TOTAL ASSETS		653 742	717 708	–	33 373	717 708
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		93	200	–	17	200
Trade and other payables from exchange transactions		130 829	81 367	–	7 931	81 367
Trade and other payables from non-exchange transactions		11 672	–	–	8 369	–
Provision		3 757	7 209	–	–	7 209
VAT		3 757	–	–	1 544	–
Other current liabilities		592	433	–	–	433
Total current liabilities		150 700	89 208	–	17 862	89 208
Non current liabilities						
Financial liabilities		–	107	–	–	107
Provision		14 941	5 859	–	–	5 859
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		5 091	4 384	–	–	4 384
Total non current liabilities		20 032	10 349	–	–	10 349
TOTAL LIABILITIES		170 732	99 558	–	17 862	99 558
NET ASSETS	2	483 011	618 151	–	15 511	618 151
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		489 497	633 861	–	15 511	633 861
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	489 497	633 861	–	15 511	633 861

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

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

NC071 Ubuntu - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		384	17 069	–	5 077	7 642	4 267	3 375	79%	17 069
Service charges		2 228	34 853	–	1 941	7 568	8 713	(1 145)	-13%	34 853
Other revenue		697	21 048	–	40	121	5 262	(5 141)	-98%	21 048
Transfers and Subsidies - Operational		51 490	54 933	–	–	23 810	13 733	10 077	73%	54 933
Transfers and Subsidies - Capital		33 455	70 918	–	–	5 224	17 730	(12 505)	-71%	70 918
Interest		14 382	408	–	764	4 553	102	4 451	4364%	408
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(94 000)	(117 308)	–	(2 565)	(7 547)	(23 910)	(16 363)	68%	(117 308)
Interest		–	(611)	–	–	–	(153)	(153)	100%	(611)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 635	81 310	–	5 258	41 371	25 745	(15 627)	-61%	81 310
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(43 138)	(35 459)	–	(1 627)	(2 907)	(8 865)	(5 958)	67%	(35 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 138)	(35 459)	–	(1 627)	(2 907)	(8 865)	(5 958)	67%	(35 459)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/ refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	3 102	9 395	–	9 395	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	3 102	9 395	–	(9 395)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		6 311	24 671	–	–	51	24 671	–	–	51
Cash/cash equivalents at month/year end:		(28 191)	70 522	–	–	47 910	41 551	–	–	45 902

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors Analysis

5.1 Supporting Table SC3

NC071 Ubuntu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24										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 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 493	4 143	1 881	5 554	940	979	905	47 605	65 499	55 982	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 963	437	491	519	232	219	307	11 307	14 875	12 584	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 250	4 899	4 584	1 773	1 586	1 449	1 415	41 817	60 774	49 040	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	595	600	436	443	425	417	414	23 826	27 556	25 524	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 178	671	650	484	440	433	428	26 541	31 015	28 306	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	125	71	69	70	70	70	70	2 035	2 579	2 315	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	2	1	2	2	1	9	1	82	99	84	–	–
Total By Income Source	2000	10 407	10 822	8 324	8 824	3 693	3 575	3 540	153 212	202 398	172 845	–	–
2022/23 - totals only		10548377	3427319	5120419	3526665	3181267	3160075	3054631	130795120	162 814	143 718	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 575	4 408	4 362	1 400	1 126	1 003	1 012	27 050	42 935	31 591	–	–
Commercial	2300	2 269	1 105	1 266	832	578	564	564	21 039	28 216	23 576	–	–
Households	2400	5 563	5 309	2 697	6 592	1 950	2 008	1 964	105 124	131 246	117 677	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	10 407	10 822	8 324	8 824	3 693	3 575	3 540	153 212	202 398	172 845	–	–

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 - Q1 First Quarter

Description	NT Code	Budget Year 2023/24									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	2 895	3 860	–	–	–	–	9 200	81 710	97 664	88 219	
Bulk Water	0200	179	220	–	–	–	–	–	–	399	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	257	257	–	–	–	–	–	5	519	5	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	1 691	2 613	346	1 434	1 360	770	20	2 186	10 419	2 876	
Auditor General	0800	282	576	92	84	93	85	3 989	4 940	10 141	3 879	
Other	0900	675	128	66	–	–	–	11	8	888	8	
Total By Customer Type	1000	5 978	7 652	504	1 518	1 453	855	13 220	88 850	120 029	94 988	

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

NC071 Ubuntu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q1 First Quarter

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
2 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	214	1	(7)	-	209
3 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	12 567	53	(4 729)	-	-
4 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	5 520	28	(2 139)	5 172	-
5 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	4 091	22	(44)	-	-
6 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	249	1	(225)	-	-
7 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	721	3	(1 118)	696	-
8 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	2 903	13	(1 213)	-	-
9 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	164	-	-	-	-
10 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 884	18	(690)	7 000	-
11 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	794	2	(656)	-	-
12 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 987	11	(22)	-	-
13 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	4 063	19	(836)	-	3 246
9 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	164	-	-	-	164
10 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 884	18	(690)	7 000	8 212
11 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	794	2	(656)	-	140
12 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	1 987	11	(22)	-	1 976
13 Other		23 M	Call Account	No	Fixed	0.01	0		30/06/2024	4 063	19	(836)	-	3 246
Municipality sub-total										44 049		(13 882)	19 867	17 193
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST										44 049		(13 882)	19 867	17 193

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6

NC071 Ubuntu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		950	3 878	-	-	3 145	970	1	0,1%	3 878	
Expanded Public Works Programme Integrated Grant		950	978	-	-	245	245	1	0,2%	978	
Local Government Financial Management Grant		-	2 900	-	-	2 900	725			2 900	
	3										
Other transfers and grants [insert description]											
Provincial Government:		-	-	-	-	-	-	-		-	
	4										
Other transfers and grants [insert description]											
District Municipality:		-	-	-	-	-	-	-		-	
[insert description]											
Other grant providers:		1 400	1 460	-	-	-	365	(365)	-100,0%	1 460	
Northern Cape Arts and Cultural		1 400	1 460	-	-	-	365	(365)	-100,0%	1 460	
Total Operating Transfers and Grants	5	2 350	5 338	-	-	3 145	1 335	(364)	-27,3%	5 338	
Capital Transfers and Grants											
National Government:		4 500	35 459	-	-	5 224	8 865	-		35 459	
Energy Efficiency and Demand Side Management Grant		4 500	-	-	-	-	-	-		-	
Integrated National Electrification Programme Grant		-	3 000	-	-	500	750			3 000	
Municipal Infrastructure Grant		-	23 009	-	-	(1)	5 752			23 009	
Water Services Infrastructure Grant		-	9 450	-	-	4 725	2 363			9 450	
Other capital transfers [insert description]											
Provincial Government:		-	-	-	-	-	-	-		-	
[insert description]											
District Municipality:		-	-	-	-	-	-	-		-	
[insert description]											
Other grant providers:		-	-	-	-	-	-	-		-	
[insert description]											
Total Capital Transfers and Grants	5	4 500	35 459	-	-	5 224	8 865	-		35 459	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6 850	40 797	-	-	8 369	10 199	(364)	-3,6%	40 797	

8.2 Supporting Table SC7 (1) – Grand Expenditure

NC071 Ubuntu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		52 516	94 756	-	4 309	14 213	23 689	(9 476)	-40,0%	94 756
Equitable Share		50 660	91 376	-	4 309	13 954	22 844	(8 890)	-38,9%	91 376
Expanded Public Works Programme Integrated Grant		854	420	-	-	155	105	50	47,8%	420
Local Government Financial Management Grant		1 002	2 960	-	-	104	740	(636)	-85,9%	2 960
Other transfers and grants [insert description]										
Provincial Government:		(60)	133	-	-	-	33	(33)	-100,0%	133
Specify (Add grant description)		(60)	133	-	-	-	33	(33)	-100,0%	133
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 222	1 457	-	105	330	364	(34)	-9,4%	1 457
Northern Cape Arts and Cultural		1 222	1 457	-	105	330	364	(34)	-9,4%	1 457
Northern Cape Arts and Cultural										
Total operating expenditure of Transfers and Grants:		53 678	96 346	-	4 414	14 544	24 087	(9 543)	-39,6%	96 346
Capital expenditure of Transfers and Grants										
National Government:		23 422	35 459	-	1 414	2 528	35 459	(32 931)	-92,9%	8 865
Energy Efficiency and Demand Side Management Grant		4 191	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		4 665	3 000	-	-	-	3 000	(3 000)	-100,0%	750
Municipal Infrastructure Grant		7 476	23 009	-	519	1 023	23 009	(21 986)	-95,6%	5 752
Water Services Infrastructure Grant		7 090	9 450	-	896	1 505	9 450	(7 945)	-84,1%	2 363
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		23 422	35 459	-	1 414	2 528	35 459	(32 931)	-92,9%	8 865
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		77 101	131 805	-	5 829	17 071	59 546	(42 474)	-71,3%	105 211

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

NC071 Ubuntu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

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

Section 9 – Councilor’s allowances and employee benefits

9.1 Supporting Table SC8

NC071 Ubuntu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 727	3 777	-	224	673	944	(271)	-29%	3 777
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		360	408	-	37	97	102	(5)	-5%	408
Cellphone Allowance		444	89	-	37	111	22	89	400%	89
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		828	192	-	70	215	48	167	349%	192
Sub Total - Councillors		4 359	4 466	-	368	1 097	1 117	(20)	-2%	4 466
% Increase	4		2,5%							2,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 016	4 152	-	113	387	1 038	(651)	-63%	4 152
Pension and UIF Contributions		220	2	-	19	57	0	56	12443%	2
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	17	-	18	53	4	48	1118%	17
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	173	-	-	-	43	(43)	-100%	173
Other benefits and allowances		3	6	-	0	1	2	(1)	-41%	6
Payments in lieu of leave		(711)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scaroly		235	315	-	9	26	79	-	-	315
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1 835	4 665	-	159	523	1 166	(643)	-55%	4 665
% Increase	4		154,2%							154,2%
Other Municipal Staff										
Basic Salaries and Wages		23 701	33 382	-	2 372	7 257	8 345	(1 088)	-13%	33 382
Pension and UIF Contributions		4 278	6 418	-	283	854	1 605	(751)	-47%	6 418
Medical Aid Contributions		464	946	-	25	79	237	(157)	-67%	946
Overtime		958	280	-	67	203	70	133	189%	280
Performance Bonus		1 930	2 677	-	99	340	669	(329)	-49%	2 677
Motor Vehicle Allowance		177	-	-	9	29	-	29	#DIV/0!	-
Cellphone Allowance		4	4	-	0	1	1	-	-	4
Housing Allowances		246	265	-	6	19	66	(47)	-71%	265
Other benefits and allowances		14	88	-	1	3	22	(19)	-87%	88
Payments in lieu of leave		35	-	-	6	6	-	6	#DIV/0!	-
Long service awards		209	-	-	10	10	-	10	#DIV/0!	-
Post-retirement benefit obligations	2	93	-	-	63	63	-	63	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scaroly		-	-	-	-	-	-	-	-	-
Acting and post related allowance		19	-	-	3	7	-	7	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		32 127	44 060	-	2 943	8 871	11 015	(2 144)	-19%	44 060
% Increase	4		37,1%							37,1%
Total Parent Municipality		38 321	53 192	-	3 471	10 492	13 298	(2 806)	-21%	53 192
TOTAL SALARY, ALLOWANCES & BENEFITS		38 321	53 192	-	3 471	10 492	13 298	(2 806)	-21%	53 192
% Increase	4		38,8%							38,8%
TOTAL MANAGERS AND STAFF		33 962	48 726	-	3 102	9 395	12 182	(2 787)	-23%	48 726

Section 10 – Capital program performance

10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 986	3 152	-	-		3 152	-		
August	2 986	3 152	-	1 113	#VALUE!	6 303	#VALUE!	#VALUE!	#VALUE!
September	2 986	3 152	-	1 631	#VALUE!	9 455	#VALUE!	#VALUE!	#VALUE!
October	2 986	3 152	-	-		12 606	-		
November	2 986	3 152	-	-		15 758	-		
December	2 986	3 152	-	-		18 910	-		
January	2 986	3 152	-	-		22 061	-		
February	2 986	3 152	-	-		25 213	-		
March	2 986	3 152	-	-		28 364	-		
April	2 986	3 152	-	-		31 516	-		
May	2 986	3 152	-	-		34 667	-		
June	2 986	3 152	-	-		37 819	-		
Total Capital expenditure	35 832	37 819	-	2 744					

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

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	15 946	9 450	-	896	1 505	2 363	858	36,3%	9 450
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 856	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		8 856	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 090	9 450	-	896	1 505	2 363	858	36,3%	9 450
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		7 090	9 450	-	896	1 505	2 363	858	36,3%	9 450
Computer Equipment		518	350	-	-	-	88	88	100,0%	350
Computer Equipment		518	350	-	-	-	88	88	100,0%	350
Furniture and Office Equipment		249	250	-	216	216	63	(154)	-246,2%	250
Furniture and Office Equipment		249	250	-	216	216	63	(154)	-246,2%	250
Machinery and Equipment		-	1 300	-	-	-	325	325	100,0%	1 300
Machinery and Equipment		-	1 300	-	-	-	325	325	100,0%	1 300
Transport Assets		2 187	460	-	-	-	115	115	100,0%	460
Transport Assets		2 187	460	-	-	-	115	115	100,0%	460
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	18 900	11 810	-	1 112	1 721	2 953	1 232	41,7%	11 810

NC071 Ubuntu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 476	26 009	--	519	1 023	6 502	5 479	84,3%	26 009
Roads Infrastructure		--	--	--	--	--	--	--		--
Roads		--	--	--	--	--	--	--		--
Road Structures		--	--	--	--	--	--	--		--
Road Furniture		--	--	--	--	--	--	--		--
Capital Spares		--	--	--	--	--	--	--		--
Storm water Infrastructure		--	--	--	--	--	--	--		--
Drainage Collection		--	--	--	--	--	--	--		--
Storm water Conveyance		--	--	--	--	--	--	--		--
Attenuation		--	--	--	--	--	--	--		--
Electrical Infrastructure		--	3 000	--	--	--	750	750	100,0%	3 000
Power Plants		--	--	--	--	--	--	--		--
HV Substations		--	--	--	--	--	--	--		--
HV Switching Station		--	--	--	--	--	--	--		--
HV Transmission Conductors		--	--	--	--	--	--	--		--
MV Substations		--	--	--	--	--	--	--		--
MV Switching Stations		--	--	--	--	--	--	--		--
MV Networks		--	--	--	--	--	--	--		--
LV Networks		--	3 000	--	--	--	750	750	100,0%	3 000
Capital Spares		--	--	--	--	--	--	--		--
Water Supply Infrastructure		7 476	23 009	--	519	1 023	5 752	4 729	82,2%	23 009
Dams and Weirs		--	--	--	--	--	--	--		--
Boreholes		--	--	--	--	--	--	--		--
Reservoirs		--	--	--	--	--	--	--		--
Pump Stations		--	--	--	--	--	--	--		--
Water Treatment Works		--	--	--	--	--	--	--		--
Bulk Mains		--	--	--	--	--	--	--		--
Distribution		7 476	23 009	--	519	1 023	5 752	4 729	82,2%	23 009
Total Capital Expenditure on renewal of existing assets	1	7 476	26 009	--	519	1 023	6 502	5 479	84,3%	26 009

NC071 Ubuntu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		12 652	19 419	--	--	--	4 855	4 855	100,0%	19 419
Roads Infrastructure		--	10 735	--	--	--	2 684	2 684	100,0%	10 735
Roads		--	10 400	--	--	--	2 600	2 600	100,0%	10 400
Road Structures		--	50	--	--	--	13	13	100,0%	50
Road Furniture		--	285	--	--	--	71	71	100,0%	285
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	536	--	--	--	134	134	100,0%	536
Drainage Collection		--	6	--	--	--	1	1	100,0%	6
Storm water Conveyance		--	530	--	--	--	133	133	100,0%	530
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		3	1 272	--	--	--	318	318	100,0%	1 272
Power Plants		--	0	--	--	--	0	0	100,0%	0
HV Substations		--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		3	152	--	--	--	38	38	100,0%	152
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	609	--	--	--	152	152	100,0%	609
LV Networks		--	510	--	--	--	128	128	100,0%	510
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		12 649	2 236	--	--	--	559	559	100,0%	2 236
Dams and Weirs		--	141	--	--	--	35	35	100,0%	141
Boreholes		--	154	--	--	--	39	39	100,0%	154
Reservoirs		--	461	--	--	--	115	115	100,0%	461
Pump Stations		--	167	--	--	--	42	42	100,0%	167
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		12 649	256	--	--	--	64	64	100,0%	256
Distribution		--	1 058	--	--	--	264	264	100,0%	1 058
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	4 534	--	--	--	1 134	1 134	100,0%	4 534
Pump Station		--	220	--	--	--	55	55	100,0%	220
Reticulation		--	199	--	--	--	50	50	100,0%	199
Waste Water Treatment Works		--	3 555	--	--	--	889	889	100,0%	3 555
Outfall Sewers		--	560	--	--	--	140	140	100,0%	560
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	106	--	--	--	27	27	100,0%	106
Landfill Sites		--	106	--	--	--	27	27	100,0%	106
Waste Transfer Stations		--	--	--	--	--	--	--	--	--

Continues to the next page

Community Assets	1 521	4 879	--	--	--	1 220	1 220	100,0%	4 879
Community Facilities	1 521	3 630	--	--	--	908	908	100,0%	3 630
Halls	1 521	598	--	--	--	150	150	100,0%	598
Centres	--	--	--	--	--	--	--	--	--
Crèches	--	--	--	--	--	--	--	--	--
Clinics/Care Centres	--	252	--	--	--	63	63	100,0%	252
Fire/Ambulance Stations	--	--	--	--	--	--	--	--	--
Testing Stations	--	--	--	--	--	--	--	--	--
Museums	--	640	--	--	--	160	160	100,0%	640
Galleries	--	--	--	--	--	--	--	--	--
Theatres	--	--	--	--	--	--	--	--	--
Libraries	--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria	--	76	--	--	--	19	19	100,0%	76
Police	--	--	--	--	--	--	--	--	--
Parks	--	83	--	--	--	21	21	100,0%	83
Public Open Space	--	--	--	--	--	--	--	--	--
Nature Reserves	--	--	--	--	--	--	--	--	--
Public Ablution Facilities	--	0	--	--	--	0	0	100,0%	0
Markets	--	--	--	--	--	--	--	--	--
Stalls	--	--	--	--	--	--	--	--	--
Abattoirs	--	--	--	--	--	--	--	--	--
Airports	--	1 980	--	--	--	495	495	100,0%	1 980
Taxi Ranks/Bus Terminals	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities	--	1 248	--	--	--	312	312	100,0%	1 248
Indoor Facilities	--	21	--	--	--	5	5	100,0%	21
Outdoor Facilities	--	1 227	--	--	--	307	307	100,0%	1 227
Capital Spares	--	--	--	--	--	--	--	--	--
Heritage assets	--	--	--	--	--	--	--	--	--
Monuments	--	--	--	--	--	--	--	--	--
Historic Buildings	--	--	--	--	--	--	--	--	--
Works of Art	--	--	--	--	--	--	--	--	--
Conservation Areas	--	--	--	--	--	--	--	--	--
Other Heritage	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Other assets	486	1 255	--	--	--	314	314	100,0%	1 255
Operational Buildings	486	896	--	--	--	224	224	100,0%	896
Municipal Offices	486	518	--	--	--	130	130	100,0%	518
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	--	60	--	--	--	15	15	100,0%	60
Stores	--	95	--	--	--	24	24	100,0%	95
Laboratories	--	--	--	--	--	--	--	--	--
Training Centres	--	224	--	--	--	56	56	100,0%	224
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	--	358	--	--	--	90	90	100,0%	358
Staff Housing	--	358	--	--	--	90	90	100,0%	358
Social Housing	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--
Servitudes	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--
Water Rights	--	--	--	--	--	--	--	--	--
Effluent Licenses	--	--	--	--	--	--	--	--	--
Solid Waste Licenses	--	--	--	--	--	--	--	--	--
Computer Software and Applications	--	--	--	--	--	--	--	--	--
Land Settlement Software Applications	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--
Computer Equipment	878	408	--	--	--	102	102	100,0%	408
Computer Equipment	878	408	--	--	--	102	102	100,0%	408
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--
Machinery and Equipment	59	--	--	--	--	--	--	--	--
Machinery and Equipment	59	--	--	--	--	--	--	--	--
Transport Assets	--	--	--	--	--	--	--	--	--
Transport Assets	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Living resources	--	--	--	--	--	--	--	--	--
Mature	--	--	--	--	--	--	--	--	--
Policing and Protection	--	--	--	--	--	--	--	--	--
Zoological plants and animals	--	--	--	--	--	--	--	--	--
Immature	--	--	--	--	--	--	--	--	--
Policing and Protection	--	--	--	--	--	--	--	--	--
Zoological plants and animals	--	--	--	--	--	--	--	--	--
Total Depreciation	1	15 596	25 961	--	--	6 490	6 490	100,0%	25 961