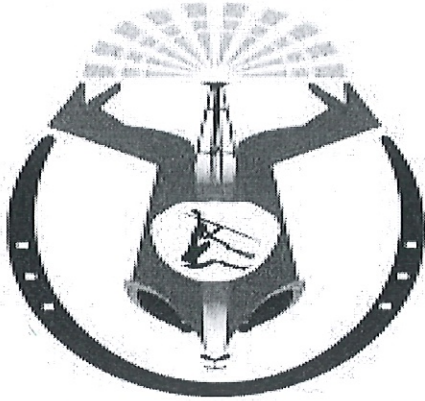


Ubuntu Municipality



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humanity • hope • heritage

**IN-YEAR
REPORT
QUARTER 3
2020**

March 2020

**UBUNTU
LOCAL
MUNICIPALITY
(NC071)**

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

Budget and Treasury Office
MFMA: Sec.52D Reporting

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GLOSSARY OF TERMS

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

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



PART 1 – IN-YEAR REPORT

Section 1 – Mayors Report

The municipality's budget is being implemented in accordance with the Service Delivery and Budget Implementation plan.

The municipality is facing the following challenges:

1. Billing: The municipality is not billing all the services that it renders.
2. Cash collection: More needs to be done to ensure the credit control and debt collection policy are being adhered to. This will ensure that the municipality can pay all creditors within 30 days as per section 65 (2) (e) of the MFMA. This will also ensure that all creditors are paid off.
3. The Eskom debt is increasing monthly and more needs to be done on a strategic level to address this.
4. Service delivery standards needs to be improved to ensure we meet the needs of the people we must serve.
5. Compliance to legislation and municipal policies needs to be implemented to avoid adverse audit opinions.
6. Performance management needs to be adhered and appropriately executed.

Given the status of this report the possibility of an adjustment budget needs to be considered.

Section 2 – Resolutions

This will be tabled at council 17 June 2020

Section 3 – Executive Summary

3.1 Introduction

Purpose

To present to Council the outcome of the Quarter 3 Budget and Performance Assessment required in terms of section 71, 52D & 72 of the Municipal Finance Management Act no 56 of 2003 (MFMA).

Background

Section 52(d), 71 and 72 of the MFMA provides that the Mayor must:

Assess the performance of the municipality during the financial year:

- (i) Within 30 Days of the end of each quarter, submit a report to council on the implementation of the budget and financial of the municipality.

- (ii) The municipality's service delivery performance monthly, and the service delivery targets, and performance indicators set in the services delivery and budget implementation plan
 - (iii) The past year's annual report and progress on resolving problems identified in the annual report.
- (a) Submit a report in such assessment to
- i. the mayor of the municipality,
 - ii. the National Treasury, and
 - iii. the relevant provincial treasury.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved)

Section 4 of this report includes the tables with detailed figures on performance

Revenue by source

Property rates

- o The Municipality levied R4 thousand for property rates in March 2020.
- o Total amounts levied for property rates is R21, 231 million which is aligned with the budget.
- o Collection rate has is aligned with budget.

Electricity service charges

- o The Municipality R1, 094 million for electricity rates in March 2020
- o Year to date levy for electricity amounts to R9, 922 million which is above the year to date budgeted amount.
- o These high charges can be attributed to the enforcement of internal controls and data cleansing.

Water service charges

- o Water revenue for March is 16, 971 million. There are 19 accounts that has been charged erroneously. This will be fixed with the April 2020 accounts.
- o The year to date is also therefore skewed based on the error in month 9.
- o How ever net of the errors the municipality is still in line with the last adjustment budget.

Sanitation service charges

- o Sanitation chargers is R449 thousand for March 2020.
- o Year to date charges is R3, 139 million which is above the budgeted amount.
- o These high charges can be attributed to the enforcement of internal controls and data cleansing.

Refuse removal service charges

- o Refuse charges for March is R283 thousand.
- o Year to date movement is R3, 245 million which is above the year to date budget.

- These high charges can be attributed to the enforcement of internal controls and data cleansing.

Operating Expenditure by type

Employee Related Cost

- With the appointment of senior managers and key staff the personal cost is in line with the budget.

Bulk Purchases

- The losses in the electricity department and water department contributes to the high expenditure level in expenditure type. The implementation plan approved in the Finance Committee meeting needs to be implemented as soon as possible.
- The Municipality needs to review costing model used for water tariff setting. Considering ageing infrastructure and water bulk supply received from AM Conroy.

Other Materials (Repairs and Maintenance)

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- Asset management is working in ensuring critical infrastructure assets for basic service delivery are being identified for urgent repairs or replacement.

Contracted Services

- This needs to be adjusted in order to align with contract entered. Emphasis is placed on long term contracts.

Transfers & Subsidies

- The municipality does not transfer any grants to other organs or municipalities.

Other Expenditures

- Serious implementation of cost containment is needed to avoid spending on non-priority items.

Capital Expenditure

The municipality is currently under spending on Capital Expenditure. Serious intervention is required to avoid roll over requests provided that the Municipal manager is in an acting capacity.

Cash Flows

The municipality is reflecting high levels of net cash inflow. This is due to capital grants and non-payment of creditors. The creditors book is increasingly alarmingly.

3.3 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.

3.4 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. New grants and expenditure are needs to be provided for in the adjustment budget.
3. Non-financial information like Key Performance areas needs to be reworked to align with service delivery targets.

Section 4 – In-Year Budget statement table

4.1 Quarterly budget statement

4.1.1 Table C1: Quarterly Statement Summary

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

NC071 Ubuntu - Table C1 Monthly Budget Statement Summary - M09 March

Description	2018/19	Budget Year 2019/20							
	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	9 260	9 636	21 200	4	21 231	21 200	31	0%	21 200
Service charges	25 660	26 991	31 832	18 794	40 373	17 986	22 387	124%	31 832
Investment revenue	436	364	364	1	1	273	(272)	-100%	364
Transfers and subsidies	41 247	38 707	38 697	30 599	45 811	29 023	16 788	58%	38 697
Other own revenue	22 507	37 859	41 567	1 008	6 575	30 758	(24 183)	-79%	41 567
Total Revenue (excluding capital transfers and contributions)	99 110	113 557	133 660	50 406	113 991	99 240	14 752	15%	133 660
Employee costs	34 252	43 831	37 540	4 130	29 635	27 372	2 263	8%	37 474
Remuneration of Councillors	2 766	2 691	3 002	210	1 894	2 252	(358)	-16%	3 002
Depreciation & asset impairment	31 509	28 711	31 603	-	-	15 838	(15 838)	-100%	31 603
Finance charges	7 544	5 802	5 802	590	6 060	4 351	1 709	39%	5 802
Materials and bulk purchases	17 343	19 522	19 522	1 338	7 949	14 642	(6 693)	-46%	19 522
Transfers and subsidies	-	1 000	-	-	-	-	-	-	-
Other expenditure	41 531	54 186	47 660	3 120	37 366	27 721	9 645	35%	47 660
Total Expenditure	134 945	155 744	145 130	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/(Deficit)	(35 835)	(42 187)	(11 470)	41 017	31 088	7 064	24 024	340%	(11 404)
Transfers and subsidies - capital (monetary alloc	9 110	14 975	14 975	4 062	4 064	13 831	(9 768)	-71%	20 175
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 725)	(27 212)	3 505	45 080	35 151	20 895	14 256	68%	8 771
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 725)	(27 212)	3 505	45 080	35 151	20 895	14 256	68%	8 771
Capital expenditure & funds sources									
Capital expenditure	-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Capital transfers recognised	-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Borrowing	-	0	0	-	-	0	(0)	-100%	0
Internally generated funds	-	-	200	-	2	150	(148)	-99%	200
Total sources of capital funds	-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Financial position									
Total current assets	25 855	18 008	28 792		40 891				144 171
Total non current assets	616 060	15 175	641 178		1 132				646 378
Total current liabilities	81 723	(1 530)	83 412		(3 057)				83 412
Total non current liabilities	19 928	8 846	18 047		-				18 047
Community wealth/Equity	540 264	25 867	568 511		45 080				689 091
Cash flows									
Net cash from (used) operating	(3 640)	15 536	22 705	16 359	23 438	17 029	(6 409)	-38%	-
Net cash from (used) investing	(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	-
Net cash from (used) financing	(29)	-	(7 300)	-	(176)	(5 475)	(5 299)	97%	-
Cash/cash equivalents at the month/year end	(10 222)	3 129	2 290	-	20 829	2 182	(18 647)	-854%	1 860
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 602	4 898	3 619	3 971	3 489	3 518	1 281	74 096	99 474
Creditors Age Analysis									
Total Creditors	4 500	3 873	5 380	1 211	55 216	14 516	2 538	-	87 234

The municipality shows a net surplus of R35, 151 million. This is due to non-inclusion of non-cash items.

Cash and cash equivalents amount to R20, 829 million at the end of the quarter.

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

NC071 Ubuntu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		65 239	52 019	67 112	30 842	69 378	45 928	23 450	51%	67 112
Executive and council		1 000	1 001	1 001	127	909	751	158	21%	1 001
Finance and administration		64 239	51 017	66 111	30 715	68 469	45 177	23 292	52%	66 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		687	700	700	767	1 238	525	713	136%	700
Community and social services		687	689	689	767	1 238	517	721	140%	689
Sport and recreation		0	11	11	-	-	8	(8)	-100%	11
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 096	33 854	34 054	2 109	4 897	25 541	(20 644)	-81%	34 054
Planning and development		14	84	84	2 058	4 499	63	4 436	7048%	84
Road transport		12 082	33 771	33 971	51	398	25 478	(25 079)	-98%	33 971
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 198	41 959	51 968	20 750	42 543	31 327	11 216	36%	51 968
Energy sources		17 355	19 007	16 663	3 047	12 091	10 066	2 025	20%	16 663
Water management		9 519	14 629	20 783	16 971	24 067	13 407	10 660	80%	20 783
Waste water management		1 462	4 521	9 721	449	3 139	4 950	(1 811)	-37%	9 721
Waste management		1 861	3 802	4 801	283	3 246	2 904	342	12%	4 801
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	108 219	128 532	153 835	54 468	118 056	103 321	14 735	14%	153 835
Expenditure - Functional										
<i>Governance and administration</i>		52 768	67 044	47 503	5 652	29 939	30 998	(1 059)	-3%	47 503
Executive and council		5 719	6 424	5 576	1 153	4 848	4 182	666	16%	5 576
Finance and administration		47 049	60 620	41 927	4 499	25 092	26 816	(1 724)	-6%	41 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 792	1 828	5 924	149	1 373	4 443	(3 071)	-69%	5 924
Community and social services		1 724	1 817	1 866	138	1 321	1 400	(79)	-6%	1 866
Sport and recreation		67	0	4 049	11	52	3 037	(2 985)	-98%	4 049
Public safety		-	12	8	-	-	6	(6)	-100%	8
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 787	21 383	19 286	1 413	14 008	12 401	1 607	13%	19 286
Planning and development		24 647	12 239	12 872	795	8 654	7 590	1 063	14%	12 872
Road transport		140	9 144	6 414	618	5 354	4 810	544	11%	6 414
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		51 126	65 489	72 350	2 174	37 584	44 334	(6 751)	-15%	72 350
Energy sources		36 038	44 939	44 317	1 407	8 447	27 611	(19 164)	-69%	44 317
Water management		3 701	3 260	14 676	266	14 871	8 042	6 830	85%	14 676
Waste water management		5 404	8 277	6 432	229	6 923	4 175	2 748	66%	6 432
Waste management		5 984	9 013	6 924	273	7 342	4 507	2 836	63%	6 924
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	130 472	155 744	145 063	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/ (Deficit) for the year		(22 253)	(27 212)	8 771	45 080	35 152	11 145	24 007	215%	8 771

This table reflects the financial performance per function.

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

NC071 Ubuntu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	1 000	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		64 064	50 735	64 332	3	19 694	44 259	(24 565)	-55,5%	64 332
Vote 3 - Corporate & Community Services		14 819	35 613	35 813	45	172	26 860	(26 687)	-99,4%	35 813
Vote 4 - Infrastructure & Planning		28 336	42 184	53 690	530	8 716	32 202	(23 486)	-72,9%	53 690
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	108 219	128 532	153 835	578	28 583	103 321	(74 738)	-72,3%	153 835
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	5 859	4 328	3 573	10	264	2 680	(2 416)	-90,2%	3 573
Vote 2 - Financial Services Directorate		40 395	51 141	34 835	1 399	7 206	22 186	(14 980)	-67,5%	34 835
Vote 3 - Corporate & Community Services		44 643	16 498	18 193	385	5 882	12 955	(7 073)	-54,6%	18 193
Vote 4 - Infrastructure & Planning		45 142	79 543	85 338	2 608	13 184	52 012	(38 828)	-74,7%	85 338
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	4 233	3 124	95	1 087	2 343	(1 256)	-53,6%	3 124
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	136 039	155 744	145 063	4 496	27 622	92 176	(64 554)	-70,0%	145 063
Surplus/ (Deficit) for the year	2	(27 819)	(27 212)	8 771	(3 918)	961	11 145	(10 184)	-91,4%	8 771

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

This table is reflecting expenditure per vote and is used to determined unauthorised expenditure.

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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source since council approves the revenue budget by source and expenditure budget by type. Narration hereto has already been provided in section 3.

NC071 Ubuntu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		9 260	9 636	21 200	4	21 231	21 200	31	0%	21 200
Service charges - electricity revenue		13 320	13 919	11 589	1 091	9 922	6 278	3 644	58%	11 589
Service charges - water revenue		9 517	4 750	10 922	16 971	24 067	6 454	17 613	273%	10 922
Service charges - sanitation revenue		1 462	4 521	4 521	449	3 139	2 350	789	34%	4 521
Service charges - refuse revenue		1 361	3 801	4 800	283	3 245	2 903	341	12%	4 800
Rental of facilities and equipment		140	204	1 700	17	135	858	(723)	-84%	1 700
Interest earned - external investments		436	364	364	1	1	273	(272)	-100%	364
Interest earned - outstanding debtors		9 053	3 170	5 182	824	5 753	3 887	1 867	48%	5 182
Dividends received		-	0	0	-	-	0	(0)	-100%	0
Fines, penalties and forfeits		11 533	33 402	33 402	-	7	25 052	(25 045)	-100%	33 402
Licences and permits		533	-	-	-	-	-	-	-	-
Agency services		-	350	550	50	373	413	(39)	-9%	550
Transfers and subsidies		41 247	38 707	38 697	30 599	45 811	29 023	16 788	58%	38 697
Other revenue		748	732	732	117	307	549	(243)	-44%	732
Gains on disposal of PPE		501	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		99 110	113 557	133 660	50 406	113 991	99 240	14 752	15%	133 660
Expenditure By Type										
Employee related costs		34 252	43 831	37 540	4 130	29 635	27 372	2 263	8%	37 474
Remuneration of councillors		2 766	2 691	3 002	210	1 894	2 252	(358)	-16%	3 002
Debt impairment		20 030	35 097	32 097	19	23 105	16 048	7 057	44%	32 097
Depreciation & asset impairment		31 509	28 711	31 603	-	-	15 838	(15 838)	-100%	31 603
Finance charges		7 544	5 802	5 802	590	6 060	4 351	1 709	39%	5 802
Bulk purchases		17 157	19 491	19 491	1 309	7 920	14 618	(6 699)	-46%	19 491
Other materials		186	31	31	29	29	23	6	25%	31
Contracted services		5 929	6 970	6 970	2 417	8 178	5 227	2 951	56%	6 970
Transfers and subsidies		-	1 000	-	-	-	-	-	-	-
Other expenditure		15 572	12 120	8 593	684	6 082	6 445	(363)	-6%	8 593
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		134 945	155 744	145 130	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/(Deficit)		(35 835)	(42 187)	(11 470)	41 017	31 088	7 064	24 024	0	(11 404)
(National / Provincial and District)		9 110	14 975	14 975	4 062	4 064	13 831	(9 768)	(0)	20 175
(National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771

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



NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	14 975	14 975	-	-	13 831	(13 831)	-100%	20 175
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	14 975	14 975	-	-	13 831	(13 831)	-100%	20 175
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	0	-	-	0	(0)	-100%	0
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	0	200	1 132	3 627	150	3 477	2318%	200
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	0	0	-	-	0	(0)	-100%	0
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	0	200	1 132	3 627	150	3 477	2318%	200
Total Capital Expenditure		-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Capital Expenditure - Functional Classification										
<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>		-	14 975	14 975	1 132	3 627	13 831	(10 204)	-74%	20 175
Energy sources		-	5 005	5 005	156	1 700	3 754	(2 053)	-55%	5 005
Water management		-	9 970	9 970	976	1 927	10 078	(8 150)	-81%	15 170
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	200	-	2	150	(148)	-99%	200
Total Capital Expenditure - Functional Classification	3	-	14 975	15 175	1 132	3 629	13 981	(10 352)	-74%	20 375
Funded by:										
National Government		-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Borrowing	6	-	0	0	-	-	0	(0)	-100%	0
Internally generated funds		-	-	200	-	2	150	(148)	-99%	200
Total Capital Funding		-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375

There is material underspending w.r.t. capital expenditure. More needs to be done to avoid roll over requests.

4.1.6 Table C6: Quarterly Budget Statement – Financial Position

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 860	18 008	2 090	28 290	10 046
Call investment deposits		-	0	0	(3 532)	4 725
Consumer debtors		6 230	0	10 834	16 451	106 349
Other debtors		16 955	0	15 745	(319)	22 929
Current portion of long-term receivables		698	-	-	-	-
Inventory		112	0	123	-	123
Total current assets		25 855	18 008	28 792	40 891	144 171
Non current assets						
Long-term receivables		-	-	(0)	-	(0)
Investments		-	-	-	-	-
Investment property		29 638	0	29 638	-	29 638
Investments in Associate		-	-	-	-	-
Property, plant and equipment		586 395	15 175	611 514	1 132	616 714
Biological		-	-	-	-	-
Intangible		27	(0)	27	-	27
Other non-current assets		-	-	0	-	0
Total non current assets		616 060	15 175	641 178	1 132	646 378
TOTAL ASSETS		641 915	33 183	669 971	42 022	790 550
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		200	0	0	-	0
Consumer deposits		192	0	0	2 070	0
Trade and other payables		78 255	(1 530)	80 335	(5 128)	80 335
Provisions		3 077	0	3 077	-	3 077
Total current liabilities		81 723	(1 530)	83 412	(3 057)	83 412
Non current liabilities						
Borrowing		9 114	1 619	7 233	-	7 233
Provisions		10 814	7 228	10 814	-	10 814
Total non current liabilities		19 928	8 846	18 047	-	18 047
TOTAL LIABILITIES		101 650	7 317	101 459	(3 057)	101 459
NET ASSETS	2	540 264	25 867	568 511	45 080	689 091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		540 264	25 867	568 511	45 080	689 091
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	540 264	25 867	568 511	45 080	689 091

The municipality steadily increase its cash and cash equivalents from the start of the financial year due to debt collection and proper grant management. The creditors are unfortunately growing.

4.1.7 Table C7: Quarterly Budget Statement – Cash Flow

This table includes the balance of cashbook and current investment deposits

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

NC071 Ubuntu - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2018/19		Budget Year 2019/20						
		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		5 867	5 782	14 840	3 771	10 151	11 130	(979)	-9%	
Service charges		16 257	20 151	23 639	1 990	14 718	17 729	(3 012)	-17%	
Other revenue			8 296	7 993	228	8 428	5 995	2 433	41%	
Government - operating		40 137	38 707	38 697	8 980	38 407	29 023	9 384	32%	
Government - capital		9 110	14 975	14 975	14 234	20 175	11 231	8 944	80%	
Interest		9 489	2 266	3 991	32	274	2 993	(2 719)	-91%	
Dividends			-	-			-	-		
Payments										
Suppliers and employees		(76 956)	(71 741)	(75 628)	(12 875)	(68 716)	(56 721)	11 995	-21%	
Finance charges		(7 544)	(2 901)	(5 802)			(4 351)	(4 351)	100%	
Transfers and Grants			-	-			-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 640)	15 536	22 705	16 359	23 438	17 029	(6 409)	-38%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-				-		
Decrease (increase) in non-current debtors			-	-				-		
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments			-	-				-		
Payments										
Capital assets		(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans				-				-		
Borrowing long term/refinancing				-				-		
Increase (decrease) in consumer deposits		170		-				-		
Payments										
Repayment of borrowing		(200)		(7 300)	-	(176)	(5 475)	(5 299)	97%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29)	-	(7 300)	-	(176)	(5 475)	(5 299)	97%	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1 860	2 568	1 860	15 014	18 970	1 860	1 860		1 860
Cash/cash equivalents at month/year end:		(10 222)	3 129	2 290		20 829	2 182			1 860

The balance of R20, 829 million consists largely of unspent conditional grants.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors Analysis

5.1 Supporting Table SC3

NC071 Ubuntu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Liabilities 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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	977	721	879	877	791	1 472	410	28 548	32 673	30 097	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	565	413	325	592	342	131	179	5 535	8 103	6 780	-	-	
Receivables from Non exchange Transactions - Property Rates	1400	1 868	1 697	1 619	1 580	1 534	1 354	138	16 858	26 699	21 515	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	634	1 633	390	465	366	268	268	11 644	15 673	13 041	-	-	
Receivables from Exchange Transactions - Waste Management	1600	568	429	407	457	428	283	285	13 471	16 326	14 922	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	4 602	4 898	3 619	3 971	3 489	3 518	1 281	74 096	99 474	86 355	-	-	
2018/19 - totate only		3042834	8475694	4578510	2754400	3004282	2052654	3014910	105184616	133 058	117 001	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 707	1 349	1 361	1 487	1 399	1 169	168	8 723	17 364	12 947	-	-	
Commercial	2300	514	815	368	490	244	174	99	4 733	7 443	5 746	-	-	
Households	2400	2 067	2 529	1 701	1 819	1 678	2 092	930	53 697	66 532	60 215	-	-	
Other	2500	255	205	189	175	168	83	84	6 938	8 135	7 447	-	-	
Total By Customer Group	2600	4 602	4 898	3 619	3 971	3 489	3 518	1 281	74 096	99 474	86 355	-	-	

Majority of the debt from households are from indigents. Currently we are in process of identifying and with council recommendation writing off irrecoverable debt.

The debtors' book is growing and the credit control and debt collection needs to be implemented more vigorously.

Section 6 – Creditor's Analysis

6.1 Supporting Table SC4

NC071 Ubuntu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	2 072	2 228	4 249	-	51 510	9 686	-	-	69 745	
Bulk Water	0200	96	-	1	-	-	-	-	-	97	
PAYE deductions	0300	328	-	-	-	-	-	-	-	328	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	540	543	339	547	1 695	-	-	-	3 565	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	979	1 060	494	424	303	2 004	2 538	-	7 803	
Auditor General	0800	231	41	297	239	1 807	2 826	-	-	5 441	
Other	0900	254	-	-	-	-	-	-	-	254	
Total By Customer Type	1000	4 500	3 873	5 380	1 211	55 216	14 516	2 538	-	87 234	-

The creditors book is growing alarmingly.

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

There are no investments.

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6

NC071 Ubuntu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2018/19		Budget Year 2019/20						
		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:		39 795	38 037	38 037	-	37 794	28 528	8 651	30.3%	38 027
Local Government Equitable Share		39 795	34 602	34 602	-	34 602	25 952	8 651	33.3%	38 027
Finance Management			2 435	2 435		2 436	1 826			
EPWP hcentive			1 000	1 000		756	750			
Municipal Systems Improvement										
	3									
Other transfers and grants [insert description]										
Provincial Government:		1 452	660	660	-	495	495	(0)	-0.1%	670
		1 452	660	660	-	495	495	(0)	-0.1%	670
	4									
Other transfers and grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	41 247	38 697	38 697	-	38 289	29 023	8 650	29.8%	38 697
Capital Transfers and Grants										
National Government:		9 110	14 975	14 975	-	3 489	11 231	(7 742)	-68.9%	20 175
Municipal Infrastructure Grant (MIG)		9 110	9 970	9 970	-	1 789	7 478	(5 688)	-76.1%	20 175
hnp			5 005	5 005		1 700	3 754	(2 053)	-54.7%	
Provincial Government: [insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	9 110	14 975	14 975	-	3 489	11 231	(7 742)	-68.9%	20 175
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 356	53 672	53 672	-	41 779	40 254	908	2.3%	58 872

All Grants has been received at reporting date. However the underspending of capital grants is a big concern.

8.2 Supporting Table SC7 (1) – Grand Expenditure



Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		39 795	38 037	38 037	-	37 794	28 528	8 651	30.3%	38 027
Local Government Equitable Share		39 795	34 602	34 602	-	34 602	25 952	8 651	33.3%	38 027
Finance Management			2 435	2 435		2 436	1 826			
EPWP Incentive			1 000	1 000		756	750			
Municipal Systems Improvement										
	3									
Other transfers and grants [insert description]										
Provincial Government:		1 452	660	660	-	495	495	(0)	-0.1%	670
		1 452	660	660	-	495	495	(0)	-0.1%	670
	4									
Other transfers and grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	41 247	38 697	38 697	-	38 289	29 023	8 650	29.8%	38 697
Capital Transfers and Grants										
National Government:		9 110	14 975	14 975	-	3 489	11 231	(7 742)	-68.9%	20 175
Municipal Infrastructure Grant (MIG)		9 110	9 970	9 970	-	1 789	7 478	(5 688)	-76.1%	20 175
lep			5 005	5 005		1 700	3 754	(2 053)	-54.7%	
Provincial Government: [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	9 110	14 975	14 975	-	3 489	11 231	(7 742)	-68.9%	20 175
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 356	53 672	53 672	-	41 779	40 254	908	2.3%	58 872

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

There are no approved rolled 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 - M09 March

Summary of Employee and Councilor remuneration	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1 702	1 902	2 007	6	460	1 505	(1 046)	-69%	2 007
Pension and UIF Contributions		113	0	0	-	-	0	(0)	-100%	0
Medical Aid Contributions		31	0	0	-	-	0	(0)	-100%	0
Mobx Vehicle Allowance		591	479	684	-	78	513	(435)	-85%	684
Cellphone Allowance		306	311	311	-	52	233	(181)	-78%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	0	0	-	32	0	32	1076367%	0
Sub Total - Councillors		2 766	2 691	3 002	6	622	2 252	(1 630)	-72%	3 002
% Increase	4		-2,7%	8,5%						8,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	2 988	3 111	-	167	2 151	(1 984)	-92%	3 111
Pension and UIF Contributions		-	217	109	-	27	54	(27)	-50%	109
Medical Aid Contributions		-	0	0	-	-	0	(0)	-100%	0
Overtime		-	0	0	-	-	0	(0)	-100%	0
Performance Bonus		-	99	49	-	78	25	54	217%	49
Mobx Vehicle Allowance		-	120	60	-	15	30	(15)	-50%	60
Cellphone Allowance		-	0	0	-	-	0	(0)	-100%	0
Housing Allowances		-	0	0	-	-	0	(0)	-100%	0
Other benefits and allowances		-	0	0	-	105	0	105	2635750%	0
Payments in lieu of leave		-	0	0	-	-	0	(0)	-100%	0
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	68	0	-	-	0	(0)	-100%	0
Sub Total - Senior Managers of Municipality		-	3 492	3 329	-	393	2 261	(1 867)	-83%	3 329
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		25 661	27 011	24 583	1 012	7 344	17 891	(10 547)	-59%	24 517
Pension and UIF Contributions		4 342	5 375	4 780	-	1 100	3 585	(2 485)	-69%	4 780
Medical Aid Contributions		222	648	496	-	61	372	(311)	-84%	496
Overtime		1 112	1 180	66	-	345	50	295	592%	66
Performance Bonus		1 351	1 668	1 584	-	700	1 188	(489)	-41%	1 584
Mobx Vehicle Allowance		197	108	36	-	35	27	8	31%	36
Cellphone Allowance		6	314	4	-	27	3	24	901%	4
Housing Allowances		363	445	348	-	54	261	(208)	-79%	348
Other benefits and allowances		222	2 424	2 304	-	37	1 728	(1 692)	-98%	2 304
Payments in lieu of leave		-	276	0	-	-	0	(0)	-100%	0
Long service awards		151	124	0	-	12	0	12	1228200%	0
Post-retirement benefit obligations	2	625	765	9	-	4	7	(3)	-43%	9
Sub Total - Other Municipal Staff		34 252	40 339	34 211	1 012	9 719	25 112	(15 393)	-61%	34 144
% Increase	4		17,8%	-0,1%						-0,3%
Total Parent Municipality		37 018	46 523	40 543	1 018	10 734	29 624	(18 890)	-64%	40 476

Section 10 – Capital program performance

10.1 Supporting Table SC12

NC071 Ubuntu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2018/19	Budget Year 2019/20							
	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	-	1 248	1 248	-		1 248	-		
August	-	1 248	1 248	-		2 496	-		
September	-	1 248	1 248	-		3 744	-		
October	-	1 248	1 248	-		4 992	-		
November	-	1 248	1 248	-		6 240	-		
December	-	1 248	1 248	-		7 488	-		
January	-	1 248	1 248	1 237	#VALUE!	8 735	#VALUE!	#VALUE!	#VALUE!
February	-	1 248	1 248	-		9 983	-		
March	-	1 248	1 248	555	#VALUE!	11 231	#VALUE!	#VALUE!	#VALUE!
April	-	1 248	1 248	-		12 479	-		
May	-	1 248	1 248	-		13 727	-		
June	-	1 248	1 248	-		14 975	-		
Total Capital expenditure	-	14 975	14 975	1 791					

In table C5 it was detected that the MIG grant contributes to the skew representation of performance



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

NC071 Ubuntu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	0	10 205	-	-	6 354	6 354	100,0%	10 205
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	5 005	-	-	3 754	3 754	100,0%	5 005
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	5 005	-	-	3 754	3 754	100,0%	5 005
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	0	0	-	-	0	0	100,0%	0
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	0	0	-	-	0	0	100,0%	0
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	5 200	-	-	2 600	2 600	100,0%	5 200
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	5 200	-	-	2 600	2 600	100,0%	5 200
Furniture and Office Equipment		-	-	200	-	2	150	148	98,9%	200
Furniture and Office Equipment		-	-	200	-	2	150	148	98,9%	200
Machinery and Equipment		-	0	0	-	-	0	0	100,0%	0
Machinery and Equipment		-	0	0	-	-	0	0	100,0%	0
Transport Assets		-	0	0	-	-	0	0	100,0%	0
Transport Assets		-	0	0	-	-	0	0	100,0%	0
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	0	10 405	-	2	6 504	6 502	100,0%	10 405

Section 16 – Municipal manager’s quality certification

QUALITY CERTIFICATE

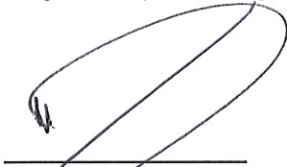
I Dibere Maposa as acting municipal manager of **Ubuntu Municipality**, hereby certify that –

(mark as appropriate)

- The monthly budget statements
- The quarterly report on the implementation of the budget and financial state of the municipality
- The mid-year budget and performance assessment

For Financial End of Month **09 (Quarter 3)** of **2019/2020 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

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

Signature 

Date 03/04/20



NC071 Ubuntu - Table C1 Monthly Budget Statement Summary - M09 March

Description	2018/19	Budget Year 2019/20							
	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	9 260	9 636	21 200	4	21 231	21 200	31	0%	21 200
Service charges	25 660	26 991	31 832	18 794	40 373	17 986	22 387	124%	31 832
Investment revenue	436	364	364	1	1	273	(272)	-100%	364
Transfers and subsidies	41 247	38 707	38 697	30 599	45 811	29 023	16 788	58%	38 697
Other own revenue	22 507	37 859	41 567	1 008	6 575	30 758	(24 183)	-79%	41 567
Total Revenue (excluding capital transfers and contributions)	99 110	113 557	133 660	50 406	113 991	99 240	14 752	15%	133 660
Employee costs	34 252	43 831	37 540	4 130	29 635	27 372	2 263	8%	37 474
Remuneration of Councillors	2 766	2 691	3 002	210	1 894	2 252	(358)	-16%	3 002
Depreciation & asset impairment	31 509	28 711	31 603	-	-	15 838	(15 838)	-100%	31 603
Finance charges	7 544	5 802	5 802	590	6 060	4 351	1 709	39%	5 802
Materials and bulk purchases	17 343	19 522	19 522	1 338	7 949	14 642	(6 693)	-46%	19 522
Transfers and subsidies	-	1 000	-	-	-	-	-	-	-
Other expenditure	41 531	54 186	47 660	3 120	37 366	27 721	9 645	35%	47 660
Total Expenditure	134 945	155 744	145 130	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/(Deficit)	(35 835)	(42 187)	(11 470)	41 017	31 088	7 064	24 024	340%	(11 404)
Transfers and subsidies - capital (monetary allocations)	9 110	14 975	14 975	4 062	4 064	13 831	(9 768)	-71%	20 175
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 725)	(27 212)	3 505	45 080	35 151	20 895	14 256	68%	8 771
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 725)	(27 212)	3 505	45 080	35 151	20 895	14 256	68%	8 771
Capital expenditure & funds sources									
Capital expenditure	-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Capital transfers recognised	-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Borrowing	-	0	0	-	-	0	(0)	-100%	0
Internally generated funds	-	-	200	-	2	150	(148)	-99%	200
Total sources of capital funds	-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Financial position									
Total current assets	25 855	18 008	28 792		40 891				144 171
Total non current assets	616 060	15 175	641 178		1 132				646 378
Total current liabilities	81 723	(1 530)	83 412		(3 057)				83 412
Total non current liabilities	19 928	8 846	18 047		-				18 047
Community wealth/Equity	540 264	25 867	568 511		45 080				689 091
Cash flows									
Net cash from (used) operating	(3 640)	15 536	22 705	16 359	23 438	17 029	(6 409)	-38%	-
Net cash from (used) investing	(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	-
Net cash from (used) financing	(29)	-	(7 300)	-	(176)	(5 475)	(5 299)	97%	-
Cash/cash equivalents at the month/year end	(10 222)	3 129	2 290	-	20 829	2 182	(18 647)	-854%	1 860
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 602	4 898	3 619	3 971	3 489	3 518	1 281	74 096	99 474
Creditors Age Analysis									
Total Creditors	4 500	3 873	5 380	1 211	55 216	14 516	2 538	-	87 234

NC071 Ubuntu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2019/20								
		2018/19 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>		65 239	52 019	67 112	30 842	69 378	45 928	23 450	51%	67 112
Executive and council		1 000	1 001	1 001	127	909	751	158	21%	1 001
Finance and administration		64 239	51 017	66 111	30 715	68 469	45 177	23 292	52%	66 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		687	700	700	767	1 238	525	713	136%	700
Community and social services		687	689	689	767	1 238	517	721	140%	689
Sport and recreation		0	11	11	-	-	8	(8)	-100%	11
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 096	33 854	34 054	2 109	4 897	25 541	(20 644)	-81%	34 054
Planning and development		14	84	84	2 058	4 499	63	4 436	7048%	84
Road transport		12 082	33 771	33 971	51	398	25 478	(25 079)	-98%	33 971
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 198	41 959	51 968	20 750	42 543	31 327	11 216	36%	51 968
Energy sources		17 355	19 007	16 663	3 047	12 091	10 066	2 025	20%	16 663
Water management		9 519	14 629	20 783	16 971	24 067	13 407	10 660	80%	20 783
Waste water management		1 462	4 521	9 721	449	3 139	4 950	(1 811)	-37%	9 721
Waste management		1 861	3 802	4 801	283	3 246	2 904	342	12%	4 801
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	108 219	128 532	153 835	54 468	118 056	103 321	14 735	14%	153 835
Expenditure - Functional										
<i>Governance and administration</i>		52 768	67 044	47 503	5 652	29 939	30 998	(1 059)	-3%	47 503
Executive and council		5 719	6 424	5 576	1 153	4 848	4 182	666	16%	5 576
Finance and administration		47 049	60 620	41 927	4 499	25 092	26 816	(1 724)	-6%	41 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 792	1 828	5 924	149	1 373	4 443	(3 071)	-69%	5 924
Community and social services		1 724	1 817	1 866	138	1 321	1 400	(79)	-6%	1 866
Sport and recreation		67	0	4 049	11	52	3 037	(2 985)	-98%	4 049
Public safety		-	12	8	-	-	6	(6)	-100%	8
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24 787	21 383	19 286	1 413	14 008	12 401	1 607	13%	19 286
Planning and development		24 647	12 239	12 872	795	8 654	7 590	1 063	14%	12 872
Road transport		140	9 144	6 414	618	5 354	4 810	544	11%	6 414
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		51 126	65 489	72 350	2 174	37 584	44 334	(6 751)	-15%	72 350
Energy sources		36 038	44 939	44 317	1 407	8 447	27 611	(19 164)	-69%	44 317
Water management		3 701	3 260	14 676	266	14 871	8 042	6 830	85%	14 676
Waste water management		5 404	8 277	6 432	229	6 923	4 175	2 748	66%	6 432
Waste management		5 984	9 013	6 924	273	7 342	4 507	2 836	63%	6 924
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	130 472	155 744	145 063	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/ (Deficit) for the year		(22 253)	(27 212)	8 771	45 080	35 152	11 145	24 007	215%	8 771

NC071 Ubuntu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		9 260	9 636	21 200	4	21 231	21 200	31	0%	21 200
Service charges - electricity revenue		13 320	13 919	11 589	1 091	9 922	6 278	3 644	58%	11 589
Service charges - water revenue		9 517	4 750	10 922	16 971	24 067	6 454	17 613	273%	10 922
Service charges - sanitation revenue		1 462	4 521	4 521	449	3 139	2 350	789	34%	4 521
Service charges - refuse revenue		1 361	3 801	4 800	283	3 245	2 903	341	12%	4 800
Rental of facilities and equipment		140	204	1 700	17	135	858	(723)	-84%	1 700
Interest earned - external investments		436	364	364	1	1	273	(272)	-100%	364
Interest earned - outstanding debtors		9 053	3 170	5 182	824	5 753	3 887	1 867	48%	5 182
Dividends received		-	0	0			0	(0)	-100%	0
Fines, penalties and forfeits		11 533	33 402	33 402		7	25 052	(25 045)	-100%	33 402
Licences and permits		533	-	-			-	-	-	-
Agency services		-	350	550	50	373	413	(39)	-9%	550
Transfers and subsidies		41 247	38 707	38 697	30 599	45 811	29 023	16 788	58%	38 697
Other revenue		748	732	732	117	307	549	(243)	-44%	732
Gains on disposal of PPE		501	-	-			-	-	-	-
Total Revenue (excluding capital transfers and contributions)		99 110	113 557	133 660	50 406	113 991	99 240	14 752	15%	133 660
Expenditure By Type										
Employee related costs		34 252	43 831	37 540	4 130	29 635	27 372	2 263	8%	37 474
Remuneration of councillors		2 766	2 691	3 002	210	1 894	2 252	(358)	-16%	3 002
Debt impairment		20 030	35 097	32 097	19	23 105	16 048	7 057	44%	32 097
Depreciation & asset impairment		31 509	28 711	31 603			15 838	(15 838)	-100%	31 603
Finance charges		7 544	5 802	5 802	590	6 060	4 351	1 709	39%	5 802
Bulk purchases		17 157	19 491	19 491	1 309	7 920	14 618	(6 699)	-46%	19 491
Other materials		186	31	31	29	29	23	6	25%	31
Contracted services		5 929	6 970	6 970	2 417	8 178	5 227	2 951	56%	6 970
Transfers and subsidies		-	1 000	-			-	-	-	-
Other expenditure		15 572	12 120	8 593	684	6 082	6 445	(363)	-6%	8 593
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		134 945	155 744	145 130	9 388	82 904	92 176	(9 272)	-10%	145 063
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(35 835)	(42 187)	(11 470)	41 017	31 088	7 064	24 024	0	(11 404)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		9 110	14 975	14 975	4 062	4 064	13 831	(9 768)	(0)	20 175
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(26 725)	(27 212)	3 505	45 080	35 151	20 895			8 771

NC071 Ubuntu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	14 975	14 975	-	-	13 831	(13 831)	-100%	20 175
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	14 975	14 975	-	-	13 831	(13 831)	-100%	20 175
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	0	-	-	0	(0)	-100%	0
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	0	200	1 132	3 627	150	3 477	2318%	200
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	0	0	-	-	0	(0)	-100%	0
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	0	200	1 132	3 627	150	3 477	2318%	200
Total Capital Expenditure		-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375
Capital Expenditure - Functional Classification										
Governance and administration		-	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		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	0	0	-	-	0	(0)	-100%	0
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	0	0	-	-	0	(0)	-100%	0
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	14 975	14 975	1 132	3 627	13 831	(10 204)	-74%	20 175
Energy sources		-	5 005	5 005	156	1 700	3 754	(2 053)	-55%	5 005
Water management		-	9 970	9 970	976	1 927	10 078	(8 150)	-81%	15 170
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	200	-	2	150	(148)	-99%	200
Total Capital Expenditure - Functional Classification	3	-	14 975	15 175	1 132	3 629	13 981	(10 352)	-74%	20 375
Funded by:										
National Government		-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14 975	14 975	1 132	3 626	13 831	(10 205)	-74%	20 175
Borrowing	6	-	0	0	-	-	0	(0)	-100%	0
Internally generated funds		-	-	200	-	2	150	(148)	-99%	200
Total Capital Funding		-	14 975	15 175	1 132	3 627	13 981	(10 354)	-74%	20 375

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

NC071 Ubuntu - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 860	18 008	2 090	28 290	10 046
Call investment deposits		-	0	0	(3 532)	4 725
Consumer debtors		6 230	0	10 834	16 451	106 349
Other debtors		16 955	0	15 745	(319)	22 929
Current portion of long-term receivables		698	-	-	-	-
Inventory		112	0	123	-	123
Total current assets		25 855	18 008	28 792	40 891	144 171
Non current assets						
Long-term receivables		-	-	(0)	-	(0)
Investments		-	-	-	-	-
Investment property		29 638	0	29 638	-	29 638
Investments in Associate		-	-	-	-	-
Property, plant and equipment		586 395	15 175	611 514	1 132	616 714
Biological		-	-	-	-	-
Intangible		27	(0)	27	-	27
Other non-current assets		-	-	0	-	0
Total non current assets		616 060	15 175	641 178	1 132	646 378
TOTAL ASSETS		641 915	33 183	669 971	42 022	790 550
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		200	0	0	-	0
Consumer deposits		192	0	0	2 070	0
Trade and other payables		78 255	(1 530)	80 335	(5 128)	80 335
Provisions		3 077	0	3 077	-	3 077
Total current liabilities		81 723	(1 530)	83 412	(3 057)	83 412
Non current liabilities						
Borrowing		9 114	1 619	7 233	-	7 233
Provisions		10 814	7 228	10 814	-	10 814
Total non current liabilities		19 928	8 846	18 047	-	18 047
TOTAL LIABILITIES		101 650	7 317	101 459	(3 057)	101 459
NET ASSETS	2	540 264	25 867	568 511	45 080	689 091
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		540 264	25 867	568 511	45 080	689 091
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	540 264	25 867	568 511	45 080	689 091

NC071 Ubuntu - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 867	5 782	14 840	3 771	10 151	11 130	(979)	-9%	
Service charges		16 257	20 151	23 639	1 990	14 718	17 729	(3 012)	-17%	
Other revenue			8 296	7 993	228	8 428	5 995	2 433	41%	
Government - operating		40 137	38 707	38 697	8 980	38 407	29 023	9 384	32%	
Government - capital		9 110	14 975	14 975	14 234	20 175	11 231	8 944	80%	
Interest		9 489	2 266	3 991	32	274	2 993	(2 719)	-91%	
Dividends			-	-			-	-		
Payments										
Suppliers and employees		(76 956)	(71 741)	(75 628)	(12 875)	(68 716)	(56 721)	11 995	-21%	
Finance charges		(7 544)	(2 901)	(5 802)			(4 351)	(4 351)	100%	
Transfers and Grants			-	-			-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 640)	15 536	22 705	16 359	23 438	17 029	(6 409)	-38%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-				-		
Decrease (Increase) in non-current debtors			-	-				-		
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments			-	-				-		
Payments										
Capital assets		(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 412)	(14 975)	(14 975)	(1 344)	(4 292)	(11 231)	(6 940)	62%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans				-				-		
Borrowing long term/refinancing				-				-		
Increase (decrease) in consumer deposits		170		-				-		
Payments										
Repayment of borrowing		(200)		(7 300)	-	(176)	(5 475)	(5 299)	97%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29)	-	(7 300)	-	(176)	(5 475)	(5 299)	97%	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1 860	2 568	1 860	15 014	18 970	1 860			1 860
Cash/cash equivalents at month/year end:		(10 222)	3 129	2 290		20 829	2 182			1 860

