

Ubuntu Municipality



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

IN-YEAR REPORT Q1 2022

September 2021

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.52(d) 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 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.

Section 3 – Executive Summary

3.1 Revenue by source -Quarter1

Property rates

- o The Municipality levied property rates to the total tune of R 20 993 747 Year to date for the 1st Quarter.

Electricity service revenue

- o Total electricity sales amounted to R 4 918 660.

Water service revenue

- o Water service charges at R 1 814 460.

Sanitation service charges

- o Sewer revenue totaled of R 819 647

Refuse removal service charges.

- o Refuse service charges at R 963 070.

Operating Expenditure by type

Employee Related Cost

- o Employee related cost amounted to R 8 808 303 YTD for Quarter1.

Bulk Purchases

- o Year to date bulk purchases for quarter1 amounted to R 7 193 048.



Other Materials (Repairs and Maintenance)

- A maintenance plan is needed to ensure all critical repairs and maintenance are done.
- There were no repairs and maintenance for Quarter1.

Contracted Services

- Total expenditure of R 399 231 was incurred for Quarter1, this can highly be attributed to contracted services rendered for AFS and GRAP compliant asset register.

Other Expenditures

- Serious implementation of cost containment is needed to avoid spending on non-priority items.
- Year to date other expenditures amounted to R 20 929 433 for quarter1.

Capital Expenditure

- Capital expenditure incurred YTD for the 1 Quarter amounted to R17 827 806.

Cash Flows

- The municipality must maintain and improve on the current cash flow management processes put in place. Clear targets need to be introduced for income and expenditure department. YTD cash on hand at R 17 807 929.23.

3.2 Material variances from SDBIP

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

3.3 Remedial action or Corrective steps

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



Section 4 – In-Year Budget statement table

4.1 Quarterly budget statement

4.1.1 Table C1: Quarterly Statement Summary

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

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	23 131	23 131	(2)	20 994	21 203	(209)	-1%	23 131
Service charges	-	31 972	33 229	3 188	8 516	30 460	(21 944)	-72%	33 229
Investment revenue	-	386	391	-	1	358	(358)	-100%	391
Transfers and subsidies	-	41 868	48 499	-	16 142	44 457	(28 315)	-64%	48 499
Other own revenue	-	40 129	47 593	49	1 989	43 627	(41 638)	-95%	47 593
Total Revenue (excluding capital transfers and contributions)	-	137 484	152 843	3 236	47 642	140 106	(92 464)	-66%	152 843
Employee costs	-	38 487	38 487	2 904	8 808	35 280	(26 472)	-75%	38 487
Remuneration of Councillors	-	2 977	2 977	191	519	2 729	(2 210)	-81%	2 977
Depreciation & asset impairment	-	24 620	24 620	-	-	22 569	(22 569)	-100%	24 620
Finance charges	-	6 150	6 150	268	269	5 637	(5 368)	-95%	6 150
Materials and bulk purchases	-	20 694	20 117	7 508	7 537	18 441	(10 904)	-59%	20 117
Transfers and subsidies	-	0	0	-	-	0	(0)	-100%	0
Other expenditure	-	55 266	61 524	1 577	3 795	56 397	(52 602)	-93%	61 524
Total Expenditure	-	148 194	153 876	12 449	20 929	141 053	(120 123)	-85%	153 876
Surplus/(Deficit)	-	(10 710)	(1 033)	(9 213)	26 712	(947)	27 659	-2920%	(1 033)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	24 934	25 224	-	-	23 122	###	-100%	25 224
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	14 224	24 191	(9 213)	26 712	22 175	4 537	20%	24 191
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	14 224	24 191	(9 213)	26 712	22 175	4 537	20%	24 191
Capital expenditure & funds sources									
Capital expenditure	-	25 234	29 224	-	252	19 483	(19 231)	-99%	29 224
Capital transfers recognised	-	24 934	25 224	1 304	2 999	23 122	(20 123)	-87%	25 224
Borrowing	-	0	0	-	-	0	(0)	-100%	0
Internally generated funds	-	300	4 000	126	127	3 667	(3 540)	-97%	4 000
Total sources of capital funds	-	25 234	29 224	1 430	3 126	26 789	(23 663)	-88%	29 224
Financial position									
Total current assets	-	13 223	35 046	-	155 546	-	-	-	35 046
Total non current assets	-	646 678	681 028	-	585 048	-	-	-	585 048
Total current liabilities	-	83 078	87 400	-	99 689	-	-	-	87 400
Total non current liabilities	-	12 432	44 217	-	29 019	-	-	-	44 217
Community wealth/Equity	-	564 391	584 457	-	616 106	-	-	-	488 477
Cash flows									
Net cash from (used) operating	-	32 513	38 146	(2 109)	10 240	38 146	27 907	73%	38 146
Net cash from (used) investing	-	(24 934)	(27 374)	(3 007)	(5 015)	(27 374)	(22 359)	82%	(27 374)
Net cash from (used) financing	-	(0)	(200)	-	-	(183)	(183)	100%	(200)
Cash/cash equivalents at the month/year end	-	5 773	8 766	-	9 969	8 783	(1 186)	-14%	15 316
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	4 490	10 060	5 141	3 192	3 123	3 007	22 250	94 314	145 577
Creditors Age Analysis									
Total Creditors	4 410	1 800	4 138	3 254	71 523	10 605	-	-	95 730

4.1.2 Table C2: Quarterly 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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		80 428	85 885	91 365	1 112	76 620	72 118	4 501	6%	91 365
Executive and council		568	1 059	1 059	-	(152)	794	(946)	-119%	1 059
Finance and administration		79 860	84 826	90 307	1 112	76 772	71 324	5 447	8%	90 307
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		695	802	1 042	4	33	758	(726)	-96%	1 042
Community and social services		695	790	1 030	3	28	750	(721)	-96%	1 030
Sport and recreation		-	12	12	1	4	9	(4)	-52%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 145	18 881	18 881	46	608	14 161	(13 553)	-96%	18 881
Planning and development		8 864	88	88	0	5	66	(62)	-93%	88
Road transport		10 281	18 793	18 793	46	603	14 095	(13 492)	-96%	18 793
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41 647	56 850	54 763	2 716	29 228	40 947	(11 719)	-29%	54 763
Energy sources		18 687	25 655	23 560	1 576	16 634	17 551	(917)	-5%	23 560
Water management		15 755	14 872	14 872	560	5 799	11 154	(5 355)	-48%	14 872
Waste water management		3 544	12 293	12 293	276	3 500	9 220	(5 719)	-62%	12 293
Waste management		3 660	4 030	4 030	284	3 295	3 023	272	9%	4 030
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	141 915	162 418	166 051	3 879	106 488	127 985	(21 497)	-17%	166 051
Expenditure - Functional										
<i>Governance and administration</i>		60 890	64 192	67 654	2 167	33 328	68 099	(34 771)	-51%	70 623
Executive and council		13 858	5 315	5 382	474	4 566	3 858	708	18%	5 382
Finance and administration		47 032	58 877	62 272	1 693	28 762	64 241	(35 478)	-55%	65 241
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 869	8 563	8 404	135	1 854	2 596	(743)	-29%	3 893
Community and social services		1 720	6 525	6 388	124	1 728	1 251	476	38%	1 877
Sport and recreation		1 149	2 026	2 004	11	126	1 336	(1 210)	-91%	2 004
Public safety		-	12	12	-	-	9	(9)	-100%	12
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 161	22 766	21 051	1 162	15 385	23 223	(7 838)	-34%	21 051
Planning and development		9 679	4 322	3 004	853	9 620	5 193	4 427	85%	3 004
Road transport		4 482	18 444	18 046	309	5 765	18 030	(12 266)	-68%	18 046
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		71 712	52 672	52 085	1 065	29 601	34 409	(4 808)	-14%	52 292
Energy sources		21 481	26 907	26 801	162	16 810	17 586	(776)	-4%	26 801
Water management		19 742	5 326	5 229	214	4 821	3 315	1 507	45%	5 229
Waste water management		17 509	11 815	11 470	280	3 873	7 619	(3 746)	-49%	11 428
Waste management		12 979	8 623	8 585	410	4 097	5 890	(1 793)	-30%	8 834
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	149 632	148 194	149 194	4 528	80 168	128 327	(48 159)	-38%	147 859
Surplus/ (Deficit) for the year		(7 717)	14 224	16 857	(649)	26 320	(342)	26 663	-7786%	18 192

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) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Office of the Municipal Manager	1	--	--	--	--	--	--	--	--	--
Vote 2 - Financial Services Directorate		--	67 562	80 081	--	40 724	53 388	(12 663)	-23.7%	80 081
Vote 3 - Corporate & Community Services		--	37 806	39 241	--	95	26 160	(26 065)	-99.6%	39 241
Vote 4 - Infrastructure & Planning		--	57 049	58 745	--	3 808	39 163	(35 356)	-90.3%	58 745
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	--	162 418	178 067	--	44 627	118 711	(74 084)	-62.4%	178 067
Expenditure by Vote										
Vote 1 - Office of the Municipal Manager	1	394	3 058	3 071	--	181	2 047	(1 866)	-91.1%	3 071
Vote 2 - Financial Services Directorate		16 368	53 969	57 851	--	4 080	38 568	(34 488)	-89.4%	57 851
Vote 3 - Corporate & Community Services		18 758	21 256	21 326	--	3 091	14 218	(11 126)	-78.3%	21 326
Vote 4 - Infrastructure & Planning		33 169	66 711	68 428	--	10 086	45 619	(35 533)	-77.9%	68 428
Vote 5 - COMMUNITY & SOCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 6 - Executive and Council		4 057	3 200	3 200	--	753	2 133	(1 380)	-64.7%	3 200
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Expenditure by Vote	2	72 746	148 194	153 876	--	18 191	102 584	(84 393)	-82.3%	153 876
Surplus/ (Deficit) for the year	2	(72 746)	14 224	24 191	--	26 436	16 127	10 309	63.9%	24 191

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



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.

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

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		–	23 131	23 131	(2)	20 994	21 203	(209)	-1%	23 131
Service charges - electricity revenue		–	18 115	18 145	1 370	4 919	16 633	(11 714)	-70%	18 145
Service charges - water revenue		–	5 035	6 451	1 213	1 814	5 913	(4 099)	-89%	6 451
Service charges - sanitation revenue		–	4 793	3 991	280	820	3 658	(2 839)	-78%	3 991
Service charges - refuse revenue		–	4 029	4 642	325	963	4 255	(3 292)	-77%	4 642
Rental of facilities and equipment		–	216	269	35	87	246	(159)	-65%	269
Interest earned - external investments		–	386	391	–	1	358	(358)	-100%	391
Interest earned - outstanding debtors		–	3 361	10 501	–	1 838	9 626	(7 788)	-81%	10 501
Dividends received		–	0	0	–	7	0	7	874100%	0
Fines, penalties and forfeits		–	35 406	35 406	–	0	32 456	(32 456)	-100%	35 406
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		–	371	505	20	105	463	(359)	-77%	505
Transfers and subsidies		–	41 866	48 499	–	16 142	44 457	(28 315)	-64%	48 499
Other revenue		–	776	912	(6)	(47)	836	(883)	-106%	912
Gains		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	137 484	152 843	3 236	47 642	140 108	(92 464)	-66%	152 843
Expenditure By Type										
Employee related costs		–	38 487	38 487	2 904	8 808	35 280	(26 472)	-75%	38 487
Remuneration of councillors		–	2 977	2 977	191	519	2 729	(2 210)	-81%	2 977
Debt impairment		–	37 203	37 203	–	–	34 102	(34 102)	-100%	37 203
Depreciation & asset impairment		–	24 620	24 620	–	–	22 569	(22 569)	-100%	24 620
Finance charges		–	6 150	6 150	268	269	5 637	(5 368)	-95%	6 150
Bulk purchases		–	20 661	20 084	7 193	7 193	18 410	(11 217)	-61%	20 084
Other materials		–	33	33	315	344	30	314	1031%	33
Contracted services		–	6 232	6 954	(488)	399	6 374	(5 975)	-94%	6 954
Transfers and subsidies		–	0	0	–	–	0	(0)	-100%	0
Other expenditure		–	11 831	17 368	2 055	3 396	15 921	(12 524)	-79%	17 368
Losses		–	(0)	(0)	–	–	(0)	0	-100%	(0)
Total Expenditure		–	148 194	153 876	12 449	20 929	141 053	(120 123)	-85%	153 876
Surplus/(Deficit)										
(National / Provincial and District)		–	24 934	25 224	–	–	23 122	(23 122)	(0)	25 224
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	14 224	24 191	(9 213)	26 712	22 175			24 191
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	14 224	24 191	(9 213)	26 712	22 175			24 191
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	14 224	24 191	(9 213)	26 712	22 175			24 191
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	14 224	24 191	(9 213)	26 712	22 175			24 191

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

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

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		-	0	0	-	-	0	(0)	-100%	0
Vote 3 - Corporate & Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure & Planning		-	24 934	25 224	-	-	16 816	(16 816)	-100%	25 224
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	-	24 934	25 224	-	-	16 816	(16 816)	-100%	25 224
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		-	300	4 000	-	252	2 667	(2 414)	-91%	4 000
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	-	300	4 000	-	252	2 667	(2 414)	-91%	4 000
Total Capital Expenditure		-	25 234	29 224	-	252	19 483	(19 231)	-99%	29 224

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		0	0	0	21	0	21	124050%	0	
Executive and council		0	0	0	0	0	(0)	-100%	0	
Finance and administration		0	0	0	21	0	21	131819%	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	0	(0)	-100%	0	
Planning and development		-	-	-	-	-	-	-	-	
Road transport		0	0	0	0	0	(0)	-100%	0	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		24 934	28 924	1 304	2 999	26 514	(23 515)	-89%	28 924	
Energy sources		7 500	5 500	1 304	1 304	5 042	(3 737)	-74%	5 500	
Water management		17 434	19 724	-	1 694	18 080	(16 386)	-91%	19 724	
Waste water management		-	3 700	-	-	3 392	(3 392)	-100%	3 700	
Waste management		-	-	-	-	-	-	-	-	
Other		300	300	126	127	275	(148)	-54%	300	
Total Capital Expenditure - Functional Classification	3	25 234	29 224	1 430	3 147	26 789	(23 642)	-88%	29 224	
Funded by:										
National Government		24 934	25 224	1 304	2 999	23 122	(20 123)	-87%	25 224	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, etc.)		-	-	-	-	-	-	-	-	
Transfers recognised - capital		24 934	25 224	1 304	2 999	23 122	(20 123)	-87%	25 224	
Borrowing	6	0	0	-	-	0	(0)	-100%	0	
Internally generated funds		300	4 000	126	127	3 667	(3 540)	-97%	4 000	
Total Capital Funding		25 234	29 224	1 430	3 126	26 789	(23 663)	-88%	29 224	

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	2 385	4 149	17 808	4 149
Call investment deposits		–	0	0	–	0
Consumer debtors		–	10 838	24 049	103 889	24 049
Other debtors		–	0	6 767	41 689	6 767
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	0	81	–	81
Total current assets		–	13 223	35 046	163 385	35 046
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	29 638	47 391	47 391	47 391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	617 014	633 605	537 635	537 635
Biological		–	–	–	–	–
Intangible		–	27	32	22	22
Other non-current assets		–	0	0	–	0
Total non current assets		–	646 678	681 028	585 048	585 048
TOTAL ASSETS		–	659 901	716 074	748 433	620 094
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	0	433	433	433
Consumer deposits		–	0	200	200	200
Trade and other payables		–	80 000	83 440	95 730	83 440
Provisions		–	3 077	3 327	3 327	3 327
Total current liabilities		–	83 078	87 400	99 689	87 400
Non current liabilities						
Borrowing		–	1 619	1 725	1 725	1 725
Provisions		–	10 814	42 492	27 294	42 492
Total non current liabilities		–	12 432	44 217	29 019	44 217
TOTAL LIABILITIES		–	95 510	131 617	128 708	131 617
NET ASSETS	2	–	564 391	584 457	619 724	488 477
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	564 391	584 457	619 724	488 477
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	564 391	584 457	619 724	488 477



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 - Q1 First Quarter

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	13 079	13 878	676	1 676	13 878	(12 202)	-88%	13 878
Service charges		-	24 618	24 922	1 724	5 485	24 922	(19 437)	-78%	24 922
Other revenue		-	11 984	11 984	1 297	5 426	11 984	(6 558)	-55%	11 984
Transfers and Subsidies - Operational		-	41 866	47 499	-	18 942	47 499	(28 557)	-60%	47 499
Transfers and Subsidies - Capital		-	24 934	25 224	-	954	25 224	(24 270)	-96%	25 224
Interest		-	2 402	6 692	33	108	6 692	(6 584)	-98%	6 692
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(80 221)	(85 903)	(5 839)	(22 351)	(85 903)	(63 552)	74%	(85 903)
Finance charges		-	(6 150)	(6 150)	-	-	(6 150)	(6 150)	100%	(6 150)
Transfers and Grants		-	(0)	(0)	-	-	(0)	(0)	100%	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	32 513	38 146	(2 109)	10 240	38 146	27 907	73%	38 146
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		-	(24 934)	(27 374)	(3 007)	(5 015)	(27 374)	(22 359)	82%	(27 374)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(24 934)	(27 374)	(3 007)	(5 015)	(27 374)	(22 359)	82%	(27 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/re-financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	(0)	(200)	-	-	(183)	183	-100%	(200)
Payments										
Repayment of borrowing		-	(0)	(0)	-	-	(0)	(0)	100%	(0)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(0)	(200)	-	-	(183)	(183)	100%	(200)
NET INCREASE/ (DECREASE) IN CASH HELD		-	7 579	10 572	(5 116)	5 225	10 589			10 572
Cash/cash equivalents at beginning:		-	(1 806)	(1 806)		12 583	(1 806)			12 583
Cash/cash equivalents at monthly year end:		-	5 773	8 766		17 808	8 783			23 155

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 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 316	7 472	2 475	681	1 031	1 004	10 153	27 052	51 483	40 221	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	854	602	733	444	293	250	1 707	6 577	11 509	9 310	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 054	871	900	788	823	822	5 264	29 504	40 038	37 203	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	555	467	484	437	455	408	2 338	13 809	19 133	17 028	-	-
Receivables from Exchange Transactions - Waste Management	1600	646	529	522	484	464	462	2 621	15 916	21 674	19 976	-	-
Receivables from Exchange Transactions - Property Rental Debts	1700	38	25	25	24	24	19	84	1 173	1 412	1 324	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, futile and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	4	4	3	3	3	22	194	239	226	-	-
Total By Income Source	2000	4 490	10 060	5 141	3 192	3 123	3 007	22 250	94 314	145 577	125 886	-	-
2019/20 - totals only		#####	0	0	0	0	0	0	0	101 098	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	908	7 390	1 983	634	430	382	6 785	9 523	28 050	17 763	-	-
Commercial	2300	1 088	541	896	606	562	674	3 658	13 015	21 641	18 515	-	-
Households	2400	2 250	1 915	2 023	1 767	1 661	1 772	10 739	64 057	86 384	80 196	-	-
Other	2500	243	297	240	185	261	178	1 068	7 719	10 193	9 413	-	-
Total By Customer Group	2600	4 490	10 060	5 141	3 192	3 123	3 007	22 250	94 314	145 577	125 886	-	-

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 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	2 390	-	2 905	2 657	70 833	-	-	-	78 785	-
Bulk Water	0200	121	-	-	-	-	1	-	-	122	-
PAYE deductions	0300	685	434	28	19	-	(3)	-	-	1 362	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	595	570	568	326	328	425	-	-	2 813	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	193	595	593	190	192	2 881	-	-	4 643	-
Auditor General	0800	(109)	202	45	62	169	7 301	-	-	7 590	-
Other	0900	416	-	-	-	-	-	-	-	416	-
Total By Customer Type	1000	4 410	1 800	4 138	3 254	71 523	10 605	-	-	95 730	-

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

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5

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

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment Yrs/Months	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 (€)	Investment Top Up	Closing Balance
Municipality														
BIBLIOTEK PROJEK			Call Investment							6	0	-	-	6
DEERNSIFONDS IOT			Call Investment							6 483	9	(2 487)	-	4 005
DEEFONDS			Call Investment							8	0	-	-	8
ELECTRICAL PROJECT			Call Investment							4 511	4	(2 049)	-	2 566
EPWP PROJEK			Call Investment							0	-	-	-	0
ESKOM PAYMENTS STRAT			Call Investment							328	1	(1 250)	923	3
FMG GRANT			Call Investment							1 987	3	-	-	1 990
Municipality sub-total										13 423		(5 792)	923	8 582
Entities														
KERKSTRAAT SUBSIDE			Call Investment							148	-	-	-	148
MIGFONDS			Call Investment							6 159	10	-	-	6 169
PROJ CONSOLIDAT MSG			Call Investment							382	1	-	-	383
RETENTIONS			Call Investment							2 015	3	-	105	2 124
WSIG			Call Investment							1 451	1	(1 057)	-	395
TOA			Call Investment							-	-	-	-	-
Entities sub-total										10 153		(1 657)	105	9 216
TOTAL INVESTMENTS AND INTEREST	2									23 576		(6 839)	1 029	17 798

Section 8 – Allocations, grant receipts and expenditure

8.1 Supporting Table SC6 Grant Receipts

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	3 501	44 588	49 981	-	18 942	32 739	(14 851)	-45.4%	46 489
Local Government Equitable Share		-	41 095	46 489	-	16 142	30 893	(14 851)	-47.9%	46 489
Finance Management		2 435	2 435	2 435	-	2 800	1 218			
EPWP Incentive		1 000	1 057	1 057	-	-	529			
	3									
COVID-19 COGTA Incentive grant		66			-	-	-			
Provincial Government:		-	770	2 010	-	-	1 340	(1 340)	-100.0%	2 010
Sport and Recreation		-	770	2 010	-	-	1 340	(1 340)	-100.0%	2 010
	4									
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Operating Transfers and Grants	5	3 501	45 358	51 991	-	18 942	34 079	(16 191)	-47.5%	48 499
Capital Transfers and Grants										
National Government:		10 188	39 934	40 224	-	4 950	16 816	(11 866)	-70.6%	25 224
Municipal Infrastructure Grant (MIC)		-	24 934	25 224	-	950	16 816	(15 866)	-94.4%	25 224
INEP & WSIG		10 188	15 000	15 000	-	4 000		4 000	#DIV/0!	
Provincial Government:										
[insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Capital Transfers and Grants	5	10 188	39 934	40 224	-	4 950	16 816	(11 866)	-70.6%	25 224
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	13 689	85 292	92 215	-	23 892	50 895	(28 057)	-55.1%	73 723

*Budget
to falls are not regarding
to Dora. will amend*

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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		3 490	45 020	50 413	1 601	14 414	2 616	11 798	451.0%	0
Local Government Equitable Share		-	41 056	46 489	-	9 659	-	9 659	#DIV/0!	0
Finance Management		2 435	2 867	2 867	1 601	4 747	1 911	2 835	148.4%	-
EPWP Incentive		989	1 057	1 057	-	7	705	(697)	-99.0%	-
COVID-19 COGTA Incentive grant		66	-	-	-	-	-	-	-	-
Provincial Government:		-	770	2 010	-	207	1 340	(1 133)	-84.6%	-
Sport and Recreation		-	770	2 010	-	207	1 340	(1 133)	-84.6%	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		3 490	45 790	52 423	1 601	14 621	3 956	10 665	269.6%	0
Capital expenditure of Transfers and Grants										
National Government:		10 205	15 000	15 000	869	3 994	7 500	(3 506)	-46.7%	-
Municipal Infrastructure Grant (MIG)		-	-	-	-	264	-	264	#DIV/0!	-
INEP & WSIG		10 205	15 000	15 000	869	3 730	7 500	(3 770)	-50.3%	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		10 205	15 000	15 000	869	3 994	7 500	(3 506)	-46.7%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		13 695	60 790	67 423	2 471	18 615	11 456	7 159	62.5%	0

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 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
INEP & WSIG						
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

All senior management have been appointed to date, including appointment of Municipal Manager.

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

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		–	1 988	1 988	–	441	1 325	(885)	-67%	1 988
Pension and UIF Contributions		–	0	0	–	–	0	(0)	-100%	0
Medical Aid Contributions		–	0	0	–	–	0	(0)	-100%	0
Motor Vehicle Allowance		–	678	678	–	67	452	(305)	-85%	678
Cellphone Allowance		–	311	311	–	73	207	(134)	-65%	311
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	0	0	–	–	0	(0)	-100%	0
Sub Total - Councillors		–	2 977	2 977	–	581	1 985	(1 404)	-71%	2 977
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 710	4 710	–	187	3 140	(2 953)	-94%	4 710
Pension and UIF Contributions		–	114	114	–	19	76	(57)	-75%	114
Medical Aid Contributions		–	0	0	–	–	0	(0)	-100%	0
Overtime		–	0	0	–	–	0	(0)	-100%	0
Performance Bonus		–	52	52	–	–	35	(35)	-100%	52
Motor Vehicle Allowance		–	63	63	–	25	42	(17)	-40%	63
Cellphone Allowance		–	0	0	–	–	0	(0)	-100%	0
Housing Allowances		–	0	0	–	–	0	(0)	-100%	0
Other benefits and allowances		–	94	94	–	108	62	46	73%	94
Payments in lieu of leave		–	0	0	–	–	0	(0)	-100%	0
Long service awards		–	–	–	–	–	–	–	–	–
Postretirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	5 033	5 033	–	339	3 355	(3 016)	-90%	5 033
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		–	23 766	23 766	–	6 164	15 844	(9 680)	-61%	23 766
Pension and UIF Contributions		–	4 924	4 924	–	1 072	3 283	(2 211)	-67%	4 924
Medical Aid Contributions		–	491	491	–	94	327	(234)	-71%	491
Overtime		–	0	0	–	220	0	220	#####	0
Performance Bonus		–	1 658	1 658	–	397	1 105	(708)	-64%	1 658
Motor Vehicle Allowance		–	0	0	–	38	0	38	476525%	0
Cellphone Allowance		–	4	4	–	1	2	(2)	-75%	4
Housing Allowances		–	355	355	–	41	237	(196)	-83%	355
Other benefits and allowances		–	2 257	2 257	–	20	1 604	(1 484)	-99%	2 257
Payments in lieu of leave		–	0	0	–	–	0	(0)	-100%	0
Long service awards		–	–	–	–	–	–	–	–	–
Postretirement benefit obligations		–	0	0	–	8	0	8	84767%	0
Sub Total - Other Municipal Staff		–	33 454	33 454	–	8 054	22 303	(14 249)	-64%	33 454
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	41 464	41 464	–	8 975	27 643	(18 668)	-68%	41 464
TOTAL SALARY, ALLOWANCES & BENEFITS		–	41 464	41 464	–	8 975	27 643	(18 668)	-68%	41 464
% Increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	38 487	38 487	–	8 394	25 658	(17 265)	-67%	38 487

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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	2 103	2 435	862	862	2 435	1 573	64.6%	3%
August	-	2 103	2 435	833	1 695	4 871	3 175	65.2%	7%
September	-	2 103	2 435	1 430	3 126	7 306	4 181	57.2%	12%
October	-	2 103	2 435	-	-	9 741	-	-	-
November	-	2 103	2 435	-	-	12 177	-	-	-
December	-	2 103	2 435	-	-	14 612	-	-	-
January	-	2 103	2 435	-	-	17 047	-	-	-
February	-	2 103	2 435	-	-	19 483	-	-	-
March	-	2 103	2 435	-	-	21 918	-	-	-
April	-	2 103	2 435	-	-	24 353	-	-	-
May	-	2 103	2 435	-	-	26 789	-	-	-
June	-	2 103	2 435	-	-	29 224	-	-	-
Total Capital expenditure	-	25 234	29 224	3 126					

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	15 000	13 000	2 863	8 311	11 917	3 606	30.3%	13 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	7 500	5 500	1 399	2 477	5 042	2 564	50.9%	5 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7 500	5 500	1 399	2 477	5 042	2 564	50.9%	5 500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	7 500	7 500	1 464	5 490	6 875	1 385	20.1%	7 500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	7 500	7 500	1 464	5 490	6 875	1 385	20.1%	7 500
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	343	-	(343)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	343	-	(343)	#DIV/0!	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	300	300	137	897	200	(697)	-348.6%	300
Furniture and Office Equipment		-	300	300	137	897	200	(697)	-348.6%	300
Machinery and Equipment		-	0	0	-	-	0	0	100.0%	0
Machinery and Equipment		-	0	0	-	-	0	0	100.0%	0
Transport Assets		-	0	3 700	-	2 474	2 467	(7)	-0.3%	3 700
Transport Assets		-	0	3 700	-	2 474	2 467	(7)	-0.3%	3 700
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	15 300	17 000	3 000	11 682	14 583	2 901	19.9%	17 000

Section 11 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Romano A Jacobs as Municipal Manager of **Ubuntu Municipality**,
hereby certify that – Acting


(Mark as appropriate)

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

For Quarter1 of **2021/2022 financial year** has been prepared in terms of Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

It should be however noted that these figures have been extracted from the financial system EMS with alterations, some discrepancies or deviations ma exist due to data migration and integration of FMS and EMS financial systems. The Sebata EMS system is non-compliant with MSCOA regulations.

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

Signature 

Date 22/10/22