

# UBUNTU LOCAL MUNICIPALITY

Ubuntu Municipality



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

## SECTION 52(d)

### March 2026

**DISTRIBUTION:**

**Executive Mayor:** Mrs C Jantjies

**Municipal Manager:** Mrs LS Itumeleng

**Chief Financial Officer:** Mr RJ Shuping

**Sector Departments:** National and Provincial Departments

Uploaded to the National Treasury Go-Muni portal

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# **PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING MARCH 2026**

**TO:** THE EXECUTIVE MAYOR

**FROM:** THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY  
OFFICE

## **MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING MARCH 2026**

### **1. Purpose**

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 June 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasuries containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

The municipality is aware of the critical importance of having a minimum 3 month's cash coverage as a directive and required norm from National Treasury. This has been the focus of the municipality for the past months in ensuring that Ubuntu Local Municipality recovers fully to ensure its sustainability and financial viability. Consistent actions will have to be undertaken to realize this target and Council's buy-in be secured to turn the municipality around. The municipality's main goal is to remain positive and committed in stabilizing the financial state of the municipality, improving its cash position and improving on the quality-of-service delivery.

In order for the municipality to thrive, overall performance must improve, the quality of services rendered should also improve, accountability be enforced, which must be complimented by strict consequence management. Consideration should be given to the service delivery and financial implications of all decisions taken. In executing

their responsibilities, municipal officials must ensure that acts, regulations and policies are adhered to diligently, consistently and fairly. The municipality should enhance revenue collection and ensure that operational and capital funds are spent well for the purposes budgeted for.

## 2. Background

Section 71 of the MFMA and in terms of Government Notice No. 32141 dated 17 June 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates those specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance. ‘The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act’. Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must not later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasuries, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for that month and for the financial year up to end of that month”. For the reporting period ending 31 March 2026, the 10-working day reporting period expires on the 14 April 2025. The National Treasury will use the data collected from the mSCOA data strings which must be submitted before or on the 14 April 2026.

## 3. Executive Summary

The Statement of Financial Performance shown in Annexure A, Table C4, is prepared on the prescribed monthly C-schedules, detailing Revenue by source and Expenditure by type. The consolidated summary of the financial performance is indicated in Table 1 and 2 below:

| Description R'000   | YTD Budget<br>March<br>2026 | YTD Actual<br>March<br>2026 | Variance<br>Favourable<br>(Unfavourable) |      |
|---|-----------------------------|-----------------------------|--|------|
| Total Revenue (excl. Capital transfers and contributions) | 122 931                     | 121 155                     | (1 776)                                  | -1%  |
| Total Operational Expenditure                             | 121 869                     | 88 256                      | (33 613)                                 | -28% |

### 3.1 Revenue by source for Q3

- The municipality levied property rates to the total amounting to R19 342 000
- Total electricity sales amounted to R18 231 000
- Water service charges for Q3 amounted R6 418 000
- Sewer (waste water management) revenue is totalled to R3 912 000
- Refuse (waste management) service charges at R4 561 000

### 4. Operating expenditure by type

| Description R'000   | Original Budget | YTD Actual March 2026 | Variance Favourable (Unfavourable) | %YTD Actual vs Original Budget |
|---|-----------------|-----------------------|------------------------------------|--------------------------------|
| Total Revenue (excl. Capital transfers and contributions) | 165 444         | 121 155               | (1 776)                            | -1%                            |
| Total Operational Expenditure                             | 163 027         | 88 256                | (33 613)                           | -28%                           |
|   |                 |                       |                                    |                                |

- **Employee related costs:** Employee related costs for Q3 of 2026 are R31 480 000 with an overspending of 1% against the YTD budget. the variance is mainly due to notch increases

- **Bulk Purchases: Inventory consumed** amounted R1 322 000 water which is 13% below the YTD budget mainly due to reduced usage and controlled procurement.

**Bulk Purchases-Electricity** for Q3 2026 amounted to R21 948 000 reflecting overspending of 4% against the YTD budget. This variance is mainly due to increased Eskom bill charges.

- **Other Materials (Repairs and maintenance and General repairs and maintenance)**

Contracted services- for Q3 of 2026 amounted to R11 920 000

## 4.1 Operating by revenue by source

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

| Description  | Ref | 2024/25         | Budget Year 2025/26 |                 |                |                |                |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Revenue</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Exchange Revenue</b>  |     |                 |                     |                 |                |                |                |                |                |                    |
| Service charges - Electricity  |     | 22 912          | 23 135              | 23 135          | 2 752          | 18 231         | 17 351         | 879            | 5%             | 23 135             |
| Service charges - Water  |     | 7 953           | 13 437              | 13 437          | 535            | 6 418          | 10 078         | (3 660)        | -36%           | 13 437             |
| Service charges - Waste Water Management                             |     | 6 422           | 4 974               | 4 974           | 471            | 3 912          | 3 730          | 182            | 5%             | 4 974              |
| Service charges - Waste management                                   |     | 7 083           | 5 620               | 5 620           | 504            | 4 561          | 4 215          | 346            | 8%             | 5 620              |
| Sale of Goods and Rendering of Services                              |     | 86              | 87                  | 87              | 4              | 95             | 66             | 29             | 44%            | 87                 |
| Agency services  |     | 341             | 388                 | 388             | 5              | 224            | 291            | (68)           | -23%           | 388                |
| Interest   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Interest earned from Receivables                                     |     | 7 808           | 7 177               | 7 177           | 792            | 6 732          | 5 383          | 1 349          | 25%            | 7 177              |
| Interest from Current and Non Current Assets                         |     | 1 900           | 2 094               | 2 094           | -              | 566            | 1 570          | (1 004)        | -64%           | 2 094              |
| Dividends  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Rent on Land   |     | 95              | 108                 | 108             | 7              | 69             | 81             | (11)           | -14%           | 108                |
| Rental from Fixed Assets   |     | 386             | 467                 | 467             | 0              | 3              | 350            | (347)          | -99%           | 467                |
| Licence and permits  |     | 226             | 270                 | 270             | 1              | 45             | 203            | (158)          | -78%           | 270                |
| Special rating levies  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Operational Revenue  |     | 270             | 501                 | 501             | 22             | 165            | 376            | (211)          | -56%           | 501                |
| <b>Non-Exchange Revenue</b>  |     |                 |                     |                 |                |                |                |                |                |                    |
| Property rates   |     | 17 149          | 23 799              | 23 799          | 1 459          | 19 342         | 17 849         | 1 493          | 8%             | 23 799             |
| Surcharges and Taxes   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Fines, penalties and forfeits  |     | 25 832          | 19 633              | 19 633          | -              | -              | 14 725         | (14 725)       | -100%          | 19 633             |
| Licence and permits  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Transfers and subsidies - Operational                                |     | 60 107          | 60 974              | 59 438          | 13 430         | 58 467         | 44 578         | 13 888         | 31%            | 59 438             |
| Interest   |     | 2 696           | 2 779               | 2 779           | 250            | 2 326          | 2 084          | 242            | 12%            | 2 779              |
| Fuel Levy  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Operational Revenue  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Gains on disposal of Assets  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other Gains  |     | 786             | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Discontinued Operations  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>162 052</b>  | <b>165 444</b>      | <b>163 908</b>  | <b>20 232</b>  | <b>121 155</b> | <b>122 931</b> | <b>(1 776)</b> | <b>-1%</b>     | <b>163 908</b>     |

## Comparison YTD actual against YTD budget

### Exchange Revenue

- **Service Charges – Electricity** revenue reflects a favourable variance of 5%, mainly due to lower-than-expected consumption and collection challenges during the period.
- **Service Charges – Water** revenue shows an unfavourable variance of 36%, primarily due to high water losses resulting from ageing infrastructure and the absence of smart metering systems to effectively manage consumption for indigent households.
- **Service Charges – Waste Water Management (Sewer)**  
Sewer revenue reflects a favourable variance of 5%, indicating improved billing accuracy and stable service charge collection

## 4.2 Operating expenditure by type

| Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March |     |                         |                 |                 |                |               |                |                 |                |                    |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| Description   | Ref | Budget Year 2025/26     |                 |                 |                |               |                |                 |                |                    |
|   |     | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |     |                         |                 |                 |                |               |                |                 |                |                    |
| <b>Expenditure By Type</b>  |     |                         |                 |                 |                |               |                |                 |                |                    |
| Employee related costs  |     | 41 199                  | 41 671          | 41 498          | 3 111          | 31 480        | 31 124         | 357             | 1%             | 41 498             |
| Remuneration of councillors   |     | 5 227                   | 5 106           | 5 106           | 429            | 3 860         | 3 829          | 30              | 1%             | 5 106              |
| Bulk purchases - electricity  |     | 29 709                  | 28 086          | 28 086          | 1 843          | 21 948        | 21 064         | 883             | 4%             | 28 086             |
| Inventory consumed  |     | 2 017                   | 2 010           | 2 031           | 199            | 1 322         | 1 523          | (201)           | -13%           | 2 031              |
| Debt impairment   |     | -                       | 20 133          | 20 133          | -              | -             | 15 100         | (15 100)        | -100%          | 20 133             |
| Depreciation and amortisation   |     | 18 194                  | 17 164          | 17 164          | -              | -             | 12 873         | (12 873)        | -100%          | 17 164             |
| Interest  |     | 7 218                   | 1 137           | 1 931           | 39             | 1 239         | 1 448          | (210)           | -14%           | 1 931              |
| Contracted services   |     | 15 622                  | 20 963          | 20 048          | 254            | 11 920        | 14 511         | (2 591)         | -18%           | 20 048             |
| Transfers and subsidies   |     | -                       | 350             | 350             | -              | -             | 262            | (262)           | -100%          | 350                |
| Irrecoverable debts written off   |     | 17 728                  | -               | -               | -              | -             | -              | -               | -              | -                  |
| Operational costs   |     | 25 663                  | 26 406          | 26 845          | 949            | 16 488        | 20 134         | (3 646)         | -18%           | 26 845             |
| Losses on Disposal of Assets  |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| Other Losses  |     | 432                     | -               | -               | -              | -             | -              | -               | -              | -                  |
| <b>Total Expenditure</b>  |     | <b>163 010</b>          | <b>163 027</b>  | <b>163 191</b>  | <b>6 823</b>   | <b>88 256</b> | <b>121 869</b> | <b>(33 613)</b> | <b>-28%</b>    | <b>163 191</b>     |
| <b>Surplus/(Deficit)</b>  |     | <b>(958)</b>            | <b>2 417</b>    | <b>717</b>      | <b>13 409</b>  | <b>32 899</b> | <b>1 062</b>   | <b>31 837</b>   | <b>0</b>       | <b>717</b>         |
| Transfers and subsidies - capital (monetary allocations)  |     | 20 684                  | 35 779          | 35 779          | -              | 43 535        | 26 834         | 16 701          | 0              | 35 779             |
| Transfers and subsidies - capital (in-kind)   |     | -                       | 46 000          | -               | -              | -             | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>  |     | <b>19 727</b>           | <b>84 196</b>   | <b>36 496</b>   | <b>13 409</b>  | <b>76 434</b> | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Income Tax  |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after income tax</b>   |     | <b>19 727</b>           | <b>84 196</b>   | <b>36 496</b>   | <b>13 409</b>  | <b>76 434</b> | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Share of Surplus/Deficit attributable to Joint Venture  |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| Share of Surplus/Deficit attributable to Minorities   |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>   |     | <b>19 727</b>           | <b>84 196</b>   | <b>36 496</b>   | <b>13 409</b>  | <b>76 434</b> | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Share of Surplus/Deficit attributable to Associate  |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| Intercompany/Parent subsidiary transactions   |     | -                       | -               | -               | -              | -             | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>  |     | <b>19 727</b>           | <b>84 196</b>   | <b>36 496</b>   | <b>13 409</b>  | <b>76 434</b> | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |

## Comparison of YTD actual to YTD budget

- Total Operating Expenditure to date amounts to R88 256 000, which is 28% below the year-to-date budget of R121 869 000, reflecting overall underspending for the period.
- Employee Related Costs incurred for Q3 amounted to R31 480 000, representing a 1% overspending against the year-to-date budget, mainly due to notch increases and salary adjustments.
- Bulk Electricity Purchases expenditure for Q3 amounted to R21 948 000, reflecting a 4% overspending against the year-to-date budget of R21 064 000 as a result of increased Eskom bulk supply charges.
- Contracted Services expenditure for Q3 amounted to R11 920 000, which is 18% below the year-to-date budget of R14 511 000, mainly due to delayed project implementation and cost containment measures.

## 4.3 Capital Expenditure

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description  | Ref | 2024/25         |                 |                 | Budget Year 2025/26 |               |               |              |                |                    |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual      | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  | 1   |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>   | 2   |                 |                 |                 |                     |               |               |              |                |                    |
| Vote 1 - [NAME OF VOTE 1]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 2 - [NAME OF VOTE 2]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 3 - [NAME OF VOTE 3]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 4 - [NAME OF VOTE 4]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 5 - [NAME OF VOTE 5]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 6 - [NAME OF VOTE 6]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 7 - [NAME OF VOTE 7]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 8 - [NAME OF VOTE 8]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 9 - [NAME OF VOTE 9]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 10 - [NAME OF VOTE 10]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 11 - [NAME OF VOTE 11]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 12 - [NAME OF VOTE 12]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 13 - [NAME OF VOTE 13]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 14 - [NAME OF VOTE 14]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 15 - [NAME OF VOTE 15]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>   | 4,7 | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>  | 2   |                 |                 |                 |                     |               |               |              |                |                    |
| Vote 1 - [NAME OF VOTE 1]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 2 - [NAME OF VOTE 2]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 3 - [NAME OF VOTE 3]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 4 - [NAME OF VOTE 4]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 5 - [NAME OF VOTE 5]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 6 - [NAME OF VOTE 6]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 7 - [NAME OF VOTE 7]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 8 - [NAME OF VOTE 8]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 9 - [NAME OF VOTE 9]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 10 - [NAME OF VOTE 10]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 11 - [NAME OF VOTE 11]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 12 - [NAME OF VOTE 12]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 13 - [NAME OF VOTE 13]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 14 - [NAME OF VOTE 14]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Vote 15 - [NAME OF VOTE 15]   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>  | 4   | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure</b>  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Capital Expenditure - Functional Classification</b>  |     |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Governance and administration</b>  |     | -               | 1 000           | 5 000           | -                   | -             | 3 750         | (3 750)      | -100%          | 5 000              |
| Executive and council   |     | -               | 1 000           | -               | -                   | -             | -             | -            | -              | -                  |
| Finance and administration  |     | -               | -               | 5 000           | -                   | -             | 3 750         | (3 750)      | -100%          | 5 000              |
| Internal audit  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>  |     | 1 636           | 12 156          | 12 156          | -                   | 1 715         | 9 117         | (7 402)      | -81%           | 12 156             |
| Community and social services   |     | 1 636           | 12 156          | 12 156          | -                   | 1 715         | 9 117         | (7 402)      | -81%           | 12 156             |
| Sport and recreation  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Public safety   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Housing   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Health  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Planning and development  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Road transport  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Environmental protection  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Trading services</b>   |     | 36 772          | 69 623          | 23 623          | -                   | 17 381        | 17 717        | (336)        | -2%            | 23 623             |
| Energy sources  |     | -               | 52 600          | 6 600           | -                   | 2 757         | 4 950         | (2 193)      | -44%           | 6 600              |
| Water management  |     | 9 380           | 7 000           | 7 000           | -                   | 2 468         | 5 250         | (2 782)      | -53%           | 7 000              |
| Waste water management  |     | 27 392          | 10 023          | 10 023          | -                   | 12 156        | 7 517         | 4 639        | 62%            | 10 023             |
| Waste management  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Other</b>  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>  | 3   | 38 407          | 82 779          | 40 779          | -                   | 19 096        | 30 584        | (11 488)     | -38%           | 40 779             |
| <b>Funded by:</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| National Government   |     | 38 407          | 35 779          | 35 779          | -                   | 19 096        | 26 834        | (7 738)      | -29%           | 35 779             |
| Provincial Government   |     | -               | 46 000          | -               | -                   | -             | -             | -            | -              | -                  |
| District Municipality   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>   |     | 38 407          | 81 779          | 35 779          | -                   | 19 096        | 26 834        | (7 738)      | -29%           | 35 779             |
| <b>Borrowing</b>  | 6   | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>   |     | -               | 1 000           | 5 000           | -                   | -             | 3 750         | (3 750)      | -100%          | 5 000              |
| <b>Total Capital Funding</b>  |     | 38 407          | 82 779          | 40 779          | -                   | 19 096        | 30 584        | (11 488)     | -38%           | 40 779             |

## 4.4 Cash Flow

| Total Aggregate Collection  |         | Click to view/close months | Summary - Quarter 3 |            |                           |              |
|---|---------|----------------------------|---------------------|------------|---------------------------|--------------|
|   |         |                            | Billing             | Collection | R - Billing not collected | % Collection |
| 1.Collection for whole demarcation  | Summary |                            | 14 589 879          | 10 169 609 | 4 420 270                 | 70%          |
| 2.Collection <u>excl Eskom supplied areas</u>                             |         |                            | 5 089 939           | 3 402 607  | 1 687 332                 | 67%          |
| 3.Collection: <b>Property Rates</b>                                       |         |                            | 3 401 851           | 2 917 974  | 483 877                   | 86%          |
| 4.Total average collection: <b>Electricity</b> (Municipal supplied areas) |         |                            | 3 730 265           | 2 629 400  | 1 100 865                 | 70%          |
| 5.Total average collection: <b>Water</b>                                  |         |                            | 2 926 174           | 1 808 876  | 1 117 298                 | 62%          |
| 6.Total average collection: <b>Wastewater</b>                             |         |                            | 1 173 335           | 673 281    | 500 054                   | 57%          |
| 7.Total average collection: <b>Refuse</b>                                 |         |                            | 1 503 054           | 929 282    | 573 772                   | 62%          |
| 8. 7.Total average collection: <b>Interest</b>                            |         |                            | 1 855 200           | 1 210 796  | 644 404                   | 65%          |

The table above is a summary of quoter 2 collection on the service charges

- Water-62% collection rate
- Waste water-62% collection rate
- Refuse-57% collection rate
- Property rates-85% collection rate
- Electricity-70% collection rate

## Collection rate per ward

| Complete This Section     |                      |                        | Quarter 3 Performance Per Ward |            |                           |              |      |
|---------------------------|----------------------|------------------------|--------------------------------|------------|---------------------------|--------------|------|
| Services                  | Electricity Supplier | Ward Name & Number     | Billing                        | Collection | R - Billing not collected | % Collection | Q3   |
| <b>Property Rates Tax</b> | Mun Supplied         | Ward 1 - Lynwood Manor | 897 609                        | 592 870    | 304 739                   | 66%          | 66%  |
| Electricity               |                      |                        | 1 014 920                      | 597 438    | 417 482                   | 59%          | 59%  |
| Water                     |                      |                        | 437 304                        | 285 733    | 151 571                   | 65%          | 65%  |
| Refuse                    |                      |                        | 197 875                        | 119 191    | 78 684                    | 60%          | 60%  |
| Waste Water               |                      |                        | 182 429                        | 120 305    | 62 124                    | 66%          | 66%  |
| Interest                  |                      |                        | 401 268                        | 214 742    | 186 526                   | 54%          | 54%  |
| <b>Property Rates Tax</b> | Eskom supplied       | Ward 2 - Glenstatintia | 253 602                        | 153 417    | 100 185                   | 60%          | 60%  |
| Electricity               |                      |                        | 21 746                         | 51 757     | (30 011)                  | 238%         | 238% |
| Water                     |                      |                        | 677 226                        | 444 221    | 233 004                   | 66%          | 66%  |
| Refuse                    |                      |                        | 443 135                        | 253 136    | 189 998                   | 57%          | 57%  |
| Waste Water               |                      |                        | 434 609                        | 262 474    | 172 134                   | 60%          | 60%  |
| Interest                  |                      |                        | 389 446                        | 208 487    | 180 959                   | 54%          | 54%  |
| <b>Property Rates Tax</b> | Mun Supplied         | Ward 3 - Hatfield      | 274 595                        | 243 113    | 31 482                    | 89%          | 89%  |
| Electricity               |                      |                        | 985 961                        | 773 654    | 212 308                   | 78%          | 78%  |
| Water                     |                      |                        | 234 059                        | 179 841    | 54 217                    | 77%          | 77%  |
| Refuse                    |                      |                        | 138 549                        | 85 256     | 53 293                    | 62%          | 62%  |
| Waste Water               |                      |                        | 153 210                        | 85 330     | 67 879                    | 56%          | 56%  |
| Interest                  |                      |                        | 172 162                        | 105 135    | 67 026                    | 61%          | 61%  |
| <b>Property Rates Tax</b> |                      |                        | 524 983                        | 343 029    | 181 954                   | 65%          | 65%  |
| Electricity               |                      |                        | 254 277                        | 144 251    | 110 026                   | 57%          | 57%  |
| Water                     |                      |                        | 520 111                        | 325 381    | 194 729                   | 63%          | 63%  |
| Refuse                    |                      |                        | 310 084                        | 200 233    | 109 851                   | 65%          | 65%  |
| Waste Water               |                      |                        | 165 494                        | 86 318     | 79 177                    | 52%          | 52%  |
| Interest                  |                      |                        | 338 362                        | 201 598    | 136 765                   | 60%          | 60%  |
| <b>Property Rates Tax</b> |                      |                        | 1 018 258                      | 758 736    | 259 523                   | 75%          | 75%  |
| Electricity               |                      |                        | 1 092 525                      | 795 124    | 297 402                   | 73%          | 73%  |
| Water                     |                      |                        | 760 597                        | 437 274    | 323 323                   | 57%          | 57%  |
| Refuse                    |                      |                        | 242 165                        | 207 051    | 35 114                    | 85%          | 85%  |
| Waste Water               |                      |                        | 134 178                        | 57 160     | 77 018                    | 43%          | 43%  |
| Interest                  |                      |                        | 361 989                        | 156 381    | 205 609                   | 43%          | 43%  |
| <b>Property Rates Tax</b> |                      |                        | 432 805                        | 826 811    | (394 006)                 | 191%         | 191% |
| Electricity               |                      |                        | 360 836                        | 267 178    | 93 658                    | 74%          | 74%  |
| Water                     |                      |                        | 296 879                        | 136 425    | 160 453                   | 46%          | 46%  |
| Refuse                    |                      |                        | 171 246                        | 64 415     | 106 831                   | 38%          | 38%  |
| Waste Water               |                      |                        | 103 415                        | 61 694     | 41 721                    | 60%          | 60%  |
| Interest                  |                      |                        | 191 972                        | 324 453    | (132 481)                 | 169%         | 169% |

The challenges on the cashflow are due to late and non-payments of consumers. The credit control policy is being implemented to cut the services for the non-paying consumers and departments and only restored when a payment is received or an arranged

## 5. In-Year Budget statement tables

### Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

| Description   | Ref | 2024/25         | Budget Year 2025/26 |                 |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>                                      | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>   |     |                 |                     |                 |                |                    |
| <b>Current assets</b>                                   |     |                 |                     |                 |                |                    |
| Cash and cash equivalents                               |     | 34 765          | 42 838              | 66 407          | 69 396         | 66 407             |
| Trade and other receivables from exchange transactions  |     | 12 150          | 24 248              | 29 383          | 28 986         | 29 383             |
| Receivables from non-exchange transactions              |     | 6 957           | 10 546              | 44 360          | 11 675         | 44 360             |
| Current portion of non-current receivables              |     | -               | -                   | -               | -              | -                  |
| Inventory   |     | 143             | 91                  | 143             | 143            | 143                |
| VAT   |     | 22 560          | 11 734              | 41 300          | 27 317         | 41 300             |
| Other current assets                                    |     | 414             | 81                  | 600             | 410            | 600                |
| <b>Total current assets</b>                             |     | <b>76 988</b>   | <b>89 538</b>       | <b>182 193</b>  | <b>137 927</b> | <b>182 193</b>     |
| <b>Non current assets</b>                               |     |                 |                     |                 |                |                    |
| Investments   |     | -               | -                   | -               | -              | -                  |
| Investment property                                     |     | 68 956          | 53 248              | 68 956          | 68 956         | 68 956             |
| Property, plant and equipment                           |     | 623 769         | 605 470             | 616 372         | 594 693        | 616 372            |
| Biological assets                                       |     | -               | -                   | -               | -              | -                  |
| Living and non-living resources                         |     | -               | -                   | -               | -              | -                  |
| Heritage assets   |     | (17 171)        | -                   | 17 171          | (17 171)       | 17 171             |
| Intangible assets                                       |     | (4)             | 60                  | (4)             | (4)            | (4)                |
| Trade and other receivables from exchange transactions  |     | -               | -                   | -               | -              | -                  |
| Non-current receivables from non-exchange transactions  |     | -               | -                   | -               | -              | -                  |
| Other non-current assets                                |     | -               | -                   | -               | -              | -                  |
| <b>Total non current assets</b>                         |     | <b>675 550</b>  | <b>658 778</b>      | <b>702 496</b>  | <b>646 475</b> | <b>702 496</b>     |
| <b>TOTAL ASSETS</b>                                     |     | <b>752 539</b>  | <b>748 316</b>      | <b>884 689</b>  | <b>784 402</b> | <b>884 689</b>     |
| <b>LIABILITIES</b>                                      |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>                              |     |                 |                     |                 |                |                    |
| Bank overdraft  |     | -               | -                   | -               | -              | -                  |
| Financial liabilities                                   |     | -               | 259                 | -               | -              | -                  |
| Consumer deposits                                       |     | 143             | 224                 | 146             | 171            | 146                |
| Trade and other payables from exchange transactions     |     | 104 119         | 60 916              | 80 795          | 108 206        | 80 795             |
| Trade and other payables from non-exchange transactions |     | 14 180          | -                   | 14 180          | 9 365          | 14 180             |
| Provision   |     | 9 856           | 4 187               | 5 652           | 9 856          | 5 652              |
| VAT   |     | 15 425          | -                   | 15 425          | 19 706         | 15 425             |
| Other current liabilities                               |     | 171             | -                   | 171             | 171            | 171                |
| <b>Total current liabilities</b>                        |     | <b>143 895</b>  | <b>65 587</b>       | <b>116 369</b>  | <b>147 475</b> | <b>116 369</b>     |
| <b>Non current liabilities</b>                          |     |                 |                     |                 |                |                    |
| Financial liabilities                                   |     | -               | -                   | -               | -              | -                  |
| Provision   |     | 6 639           | 6 583               | (6 639)         | 6 639          | (6 639)            |
| Long term portion of trade payables                     |     | -               | 55 340              | 55 340          | -              | 55 340             |
| Other non-current liabilities                           |     | 4 936           | 4 926               | 4 936           | 4 936          | 4 936              |
| <b>Total non current liabilities</b>                    |     | <b>11 575</b>   | <b>66 848</b>       | <b>53 637</b>   | <b>11 575</b>  | <b>53 637</b>      |
| <b>TOTAL LIABILITIES</b>                                |     | <b>155 470</b>  | <b>132 435</b>      | <b>170 006</b>  | <b>159 050</b> | <b>170 006</b>     |
| <b>NET ASSETS</b>                                       | 2   | <b>597 069</b>  | <b>615 882</b>      | <b>714 683</b>  | <b>625 352</b> | <b>714 683</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                 |                     |                 |                |                    |
| Accumulated surplus/(deficit)                           |     | 529 363         | 531 686             | 678 187         | 548 911        | 678 187            |
| Reserves and funds                                      |     | -               | -                   | -               | -              | -                  |
| Other   |     | -               | -                   | -               | -              | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>529 363</b>  | <b>531 686</b>      | <b>678 187</b>  | <b>548 911</b> | <b>678 187</b>     |

# PART: SUPPORTING DOCUMENTATION

## 6. Debtor's analysis

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| Description   | NT Code     | Budget Year 2025/26 |                |                |                |                |                |                |                  |                |                | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|-------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|--------------------|--|---|
|   |             | 0-30 Days           | 31-60 Days     | 61-90 Days     | 91-120 Days    | 121-150 Dys    | 151-180 Dys    | 181 Dys-1 Yr   | Over 1Yr         | Total          |                |                    |  |   |
| <b>R thousands</b>  |             |                     |                |                |                |                |                |                |                  |                |                |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |                |                |                |                |                |                |                  |                |                |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | 2 632               | 1 109          | 1 195          | 1 072          | 1 068          | 1 036          | 1 092          | 81 241           | 90 443         | 85 508         | -                  | -  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 2 112               | 775            | 581            | 552            | 497            | 496            | 492            | 17 087           | 22 592         | 19 125         | -                  | -  |   |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | 2 556               | 1 119          | 1 084          | 1 092          | 1 070          | 1 057          | 1 041          | 53 392           | 62 411         | 57 652         | -                  | -  |   |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | 1 068               | 513            | 504            | 497            | 489            | 486            | 498            | 34 951           | 39 006         | 36 921         | -                  | -  |   |
| Receivables from Exchange Transactions - Waste Management               | 1600        | 1 274               | 585            | 571            | 564            | 561            | 550            | 558            | 38 391           | 43 055         | 40 625         | -                  | -  |   |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | 111                 | 48             | 47             | 47             | 46             | 46             | 46             | 2 942            | 3 335          | 3 128          | -                  | -  |   |
| Interest on Arrear Debtor Accounts                                      | 1810        | -                   | -              | -              | -              | -              | -              | -              | -                | -              | -              | -                  | -  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -              | -              | -              | -              | -              | -              | -                | -              | -              | -                  | -  |   |
| Other   | 1900        | 4                   | 7              | 0              | 0              | 0              | 1              | 0              | 144              | 157            | 146            | -                  | -  |   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>9 756</b>        | <b>4 156</b>   | <b>3 983</b>   | <b>3 824</b>   | <b>3 732</b>   | <b>3 671</b>   | <b>3 728</b>   | <b>228 148</b>   | <b>260 998</b> | <b>243 103</b> | <b>-</b>           | <b>-</b>                                     |   |
| <b>2024/25 - totals only</b>  |             | <b>10287020</b>     | <b>4130889</b> | <b>4938865</b> | <b>6306009</b> | <b>4078459</b> | <b>2567820</b> | <b>2738612</b> | <b>196862592</b> | <b>231 910</b> | <b>212 553</b> | <b>0</b>           | <b>0</b>                                     |   |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |                |                |                |                |                |                |                  |                |                |                    |  |   |
| Organs of State   | 2200        | 1 892               | 929            | 720            | 701            | 683            | 666            | 673            | 31 515           | 37 779         | 34 238         | -                  | -  |   |
| Commercial  | 2300        | 2 102               | 592            | 544            | 565            | 507            | 486            | 478            | 15 487           | 20 761         | 17 523         | -                  | -  |   |
| Households  | 2400        | 4 951               | 2 272          | 2 355          | 2 202          | 2 198          | 2 165          | 2 251          | 162 678          | 181 072        | 171 494        | -                  | -  |   |
| Other   | 2500        | 810                 | 364            | 364            | 355            | 343            | 355            | 328            | 18 468           | 21 385         | 19 847         | -                  | -  |   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>9 756</b>        | <b>4 156</b>   | <b>3 983</b>   | <b>3 824</b>   | <b>3 732</b>   | <b>3 671</b>   | <b>3 728</b>   | <b>228 148</b>   | <b>260 998</b> | <b>243 103</b> | <b>-</b>           | <b>-</b>                                     |   |

### Measures implemented to reduce outstanding debt and time-frame

| Category        | Measures   | Time frame   |
|-----------------|--|--|
| Organs of State | <ul style="list-style-type: none"> <li>● Seek meetings with management of organs of state owing the municipality to make payment arrangements,</li> <li>● Communicate amount owed and arrangements entered into to the provincial and national treasuries, and COGHSTA and Salga for intervention and support,</li> <li>● Arrange monthly standing meetings with state owned entities' management to discuss progress on the account, challenges and successes,</li> </ul> | <p>4th Quarter 2025/26 FY</p> <p>4th Quarter 2025/26 FY</p>                |
| Commercial      | <ul style="list-style-type: none"> <li>● Reinforce the list and contact details of commercial organizations doing business within the municipal boundaries,</li> <li>● Organise meetings to discuss statuses of the accounts of commercial entities within the municipality,</li> <li>● The meetings will be held per commercial entity at a time. No matters of one commercial entity will be exposed</li> </ul>  | <p>4th Quarter 2025/26 FY</p> <p>4th Quarter 2025/26 FY</p> <p>Monthly</p> |

|            |  |  |
|------------|--|--|
|            | <p>to other commercial entities within the municipal area,</p> <ul style="list-style-type: none"> <li>● Establish a working relationship with officials responsible for handling accounts at commercial entities,</li> </ul>   |  |
| Households | <ul style="list-style-type: none"> <li>● Credit control measures are being executed relating to households that are in arrears, by cutting off their supplies,</li> <li>● Encourage customers to enter into arrangements with the municipality in respect of their arrears,</li> <li>● Consider Extended Service Package (ESP) for pensioners and poor residents who cannot afford the services due to lack of financial muscles.</li> </ul> | <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> |

## Review of the Indigent register

- ❖ Ubuntu Local Municipality has a dedicated official, who amongst other responsibility, is required to update the Indigent register on a continuous basis,
- ❖ The supervisor reviews the register on a monthly basis to confirm accuracy and completeness,
- ❖ A standardised process exists and is communicated accordingly to residents for the registration of indigents in the register

## 7.Creditor's analysis

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

| Description                                    | NT Code     | Budget Year 2025/26 |              |              |               |                |                |                   |                |                | Total          | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|----------------|---|
|  |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year    |                |                |   |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |                |                |                |   |
| Bulk Electricity                               | 0100        | 1 849               | 2 141        | 2 185        | 73            | 32             | 66             | 776               | 94 239         | 101 362        | 96 789         |   |
| Bulk Water                                     | 0200        | 229                 | -            | -            | -             | -              | -              | -                 | 29             | 258            | 134            |   |
| PAYE deductions                                | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              | -              |   |
| VAT (output less input)                        | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              | -              |   |
| Pensions / Retirement deductions               | 0500        | 324                 | -            | -            | -             | -              | -              | -                 | -              | 324            | 316            |   |
| Loan repayments                                | 0600        | -                   | -            | -            | -             | -              | -              | -                 | 17             | 17             | 17             |   |
| Trade Creditors                                | 0700        | 1 919               | 584          | 1 040        | 27            | 474            | 2 622          | 4 019             | 2 653          | 13 338         | 7 703          |   |
| Auditor General                                | 0800        | -                   | 183          | 583          | -             | 2 376          | 1 667          | 410               | 14 402         | 19 621         | 17 454         |   |
| Other  | 0900        | 21                  | -            | 6            | -             | 14             | 10             | 1 653             | 1 227          | 2 931          | 1 579          |   |
| Medical Aid deductions                         | 0950        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              | -              |   |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>4 342</b>        | <b>2 908</b> | <b>3 815</b> | <b>100</b>    | <b>2 896</b>   | <b>4 364</b>   | <b>6 858</b>      | <b>112 567</b> | <b>137 850</b> | <b>123 992</b> |   |

- The municipality has paid Eskom and the proof of payments have been uploaded on the Go Muni up to M08

## 8.Investment portfolio analysis

The Municipality currently has a call account investment in one bank- FNB which is a primary bank account

- ❖ Account number-54062338032
- ❖ Period of investment- Investments are on ongoing and call accounts
- ❖ Interest rates-

| <u>INVESTMENT</u> | <u>INTEREST RATE</u> |
|-------------------|----------------------|
| Library           | 6.4 %                |
| IOT               | 6.25%                |
| Own Funds         | 6.25%                |
| Retention         | 6.4%                 |

|                  |       |
|------------------|-------|
| WSIG             | 6.4   |
| EPWP             | 6%    |
| ESKOM            | 6.4%  |
| FMG              | 6.25% |
| MIG              | 6.4%  |
| Electrical Grant | 6.4%  |

## 9. Allocation and grants receipt and expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| Description   | Ref | Budget Year 2025/26           |                    |                    |                   |                  |                  |                 |                      |                       |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|   |     | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>EXPENDITURE</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| National Government:  |     | 107 543                       | 78 033             | 77 534             | 2 521             | 38 175           | 57 836           | (19 660)        | -34.0%               | 77 534                |
| Equitable Share   |     | 104 303                       | 73 877             | 73 378             | 2 258             | 35 450           | 54 719           | (19 269)        | -35.2%               | 73 378                |
| Expanded Public Works Programme Integrated Grant            |     | 1 253                         | 1 256              | 1 256              | 216               | 1 235            | 942              | 293             | 31.1%                | 1 256                 |
| Local Government Financial Management Grant                 |     | 1 986                         | 2 900              | 2 900              | 47                | 1 491            | 2 175            | (684)           | -31.5%               | 2 900                 |
| Other transfers and grants [insert description]             |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Provincial Government:                                      |     | -                             | 1 000              | 1 000              | -                 | -                | 750              | (750)           | -100.0%              | 1 000                 |
| Specify (Add grant description)                             |     | -                             | 1 000              | 1 000              | -                 | -                | 750              | (750)           | -100.0%              | 1 000                 |
| Other transfers and grants [insert description]             |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| District Municipality:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other grant providers:                                      |     | 1 725                         | 1 546              | 1 546              | 142               | 1 387            | 1 160            | 228             | 19.6%                | 1 546                 |
| Northern Cape Arts and Cultural                             |     | 1 725                         | 1 546              | 1 546              | 142               | 1 387            | 1 160            | 228             | 19.6%                | 1 546                 |
| Northern Cape Arts and Cultural Council                     |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | <b>109 268</b>                | <b>80 579</b>      | <b>80 080</b>      | <b>2 663</b>      | <b>39 563</b>    | <b>59 745</b>    | <b>(20 183)</b> | <b>-33.8%</b>        | <b>80 080</b>         |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| National Government:  |     | 38 407                        | 35 779             | 35 779             | -                 | 19 096           | 26 834           | (7 738)         | -28.8%               | 35 779                |
| Energy Efficiency and Demand Side Management Grant          |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Integrated National Electrification Programme Grant         |     | -                             | 6 600              | 6 600              | -                 | 2 757            | 4 950            | (2 193)         | -44.3%               | 6 600                 |
| Municipal Infrastructure Grant                              |     | 3 244                         | 18 179             | 18 179             | -                 | 8 136            | 13 634           | (5 498)         | -40.3%               | 18 179                |
| Water Services Infrastructure Grant                         |     | 35 164                        | 11 000             | 11 000             | -                 | 8 203            | 8 250            | (47)            | -0.6%                | 11 000                |
| Other capital transfers [insert description]                |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Provincial Government:                                      |     | -                             | 46 000             | -                  | -                 | -                | -                | -               | -                    | -                     |
| Specify (Add grant description)                             |     | -                             | 46 000             | -                  | -                 | -                | -                | -               | -                    | -                     |
| District Municipality:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other grant providers:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | <b>38 407</b>                 | <b>81 779</b>      | <b>35 779</b>      | <b>-</b>          | <b>19 096</b>    | <b>26 834</b>    | <b>(7 738)</b>  | <b>-28.8%</b>        | <b>35 779</b>         |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | <b>147 675</b>                | <b>162 358</b>     | <b>115 859</b>     | <b>2 663</b>      | <b>58 658</b>    | <b>86 580</b>    | <b>(27 921)</b> | <b>-32.2%</b>        | <b>115 859</b>        |

### YTD Actual of operating grants

- Equitable Share: R35 450 000
- Expanded Public Works Programme (EPWP): R1 235 000
- Local Government Financial Management Grant R1 491 000

## **YTD actual of Capital grants**

Integrated National Electrification Programme (INEP): R10 934 000

Municipal Infrastructure Grant (MIG): R20 182 000

Water Services Infrastructure Grant: R12 418 000

## 10.Councillors and board allowance and employee benefits

|                                     |   |        |        |        |       |        |        |     |    |        |
|-------------------------------------|---|--------|--------|--------|-------|--------|--------|-----|----|--------|
| TOTAL SALARY, ALLOWANCES & BENEFITS |   | 46 426 | 46 777 | 46 604 | 3 540 | 35 340 | 34 953 | 387 | 1% | 46 604 |
| % increase                          | 4 |        | 0.8%   | 0.4%   |       |        |        |     |    | 0.4%   |
| TOTAL MANAGERS AND STAFF            |   | 41 199 | 41 671 | 41 498 | 3 111 | 31 480 | 31 124 | 357 | 1% | 41 498 |

Salaries and wages reveal actual expenditure of R31 480 000 for Q1,Q2&Q3 of 2025/2026

## 11.Material variances to the service delivery and budget implementation plan

1.WSIG Expenditure-R9 075 837.72 which is 60.5% of what the municipality has received to-date on the following projects

- a) Contractor Agisa -upgrading of existing oxidation ponds and sewerage pump station phase 01
- b) Contractor Savana-upgrading and refurbishment and Richmond bulk water supply system
- c) BVI upgrading and refurbishment of Richmond bulk water supply system(consultants)

2.MIG Expenditure-R10 091 245.40 which is 55% of what the municipality has received to date on the following projects

- a) Installation of 22 solar highmast lighting in Victoria West
- b) Upgrading of Richmond Sport and Recreation facility-contractor Zalisile Msebenzi Civils

3.INEP Expenditure -R5 467 230.50 which is 71.9% of what the municipality has received to date

- a) Victoria West KV22-switching Station
- b) Reimbursement to Ubuntu Municipality

## 12. Capital programme performance

| Grant           | Type          | DoRA Allocation        |                      | Unspent/ Roll-Over   |                      | Received YTD         |         | Spent YTD |  | (Underspent)/ Overspent | Over (+) or Under (-) |
|-----------------|---------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------|-----------|--|-------------------------|-----------------------|
|                 |               | 2025/26                | 2024/25              | 2025/26              | 2025/26              | 2025/26              | 2025/26 |           |  |                         |                       |
| FMG             | CONDITIONAL   | R 2 900 000.00         | R -                  | 2 900 000.00         | 2 039 480.64         | 860 519.36           | 70.3%   |           |  |                         |                       |
| WSIG            | CONDITIONAL   | R 11 000 000.00        | R 9 365 037.00       | 15 000 000.00        | 9 075 837.72         | 5 924 162.28         | 60.5%   |           |  |                         |                       |
| INEP            | CONDITIONAL   | R 6 600 000.00         |                      | 7 600 000.00         | 5 467 230.50         | 2 132 769.50         | 71.9%   |           |  |                         |                       |
| MIG             | CONDITIONAL   | R 18 179 000.00        | R 4 614 853.00       | 18 179 000.00        | 10 091 245.40        | 8 087 754.60         | 55.5%   |           |  |                         |                       |
| EPWP            | CONDITIONAL   | R 1 256 000.00         | R -                  | 1 256 000.00         | 1 065 609.00         | 190 391.00           | 84.8%   |           |  |                         |                       |
| LIBRARY GRANT   | CONDITIONAL   | R 1 600 000.00         | R 200 041.00         | 1 600 000.00         | 987 528.39           | 812 512.61           | 61.7%   |           |  |                         |                       |
| EQUITABLE SHARE | UNCONDITIONAL | R 53 718 000.00        |                      | 52 182 000.00        | 52 180 515.69        | 1 484.31             | 100.0%  |           |  |                         |                       |
|                 |               | <b>R 95 253 000.00</b> | <b>14 179 931.00</b> | <b>98 717 000.00</b> | <b>80 907 447.34</b> | <b>18 009 593.66</b> |         |           |  |                         |                       |

## 13. Other supporting documents

### Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| Description   | Ref | Budget Year 2025/26           |                    |                    |                   |                  |                  |                 |                      |                       |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|   |     | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>EXPENDITURE</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| National Government:  |     | 107 543                       | 78 033             | 77 534             | 2 521             | 38 175           | 57 836           | (19 660)        | -34.0%               | 77 534                |
| Equitable Share   |     | 104 303                       | 73 877             | 73 378             | 2 258             | 35 450           | 54 719           | (19 269)        | -35.2%               | 73 378                |
| Expanded Public Works Programme Integrated Grant            |     | 1 253                         | 1 256              | 1 256              | 216               | 1 235            | 942              | 293             | 31.1%                | 1 256                 |
| Local Government Financial Management Grant                 |     | 1 986                         | 2 900              | 2 900              | 47                | 1 491            | 2 175            | (684)           | -31.5%               | 2 900                 |
| Other transfers and grants [insert description]             |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Provincial Government:                                      |     | -                             | 1 000              | 1 000              | -                 | -                | 750              | (750)           | -100.0%              | 1 000                 |
| Specify (Add grant description)                             |     | -                             | 1 000              | 1 000              | -                 | -                | 750              | (750)           | -100.0%              | 1 000                 |
| Other transfers and grants [insert description]             |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| District Municipality:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other grant providers:                                      |     | 1 725                         | 1 546              | 1 546              | 142               | 1 387            | 1 160            | 228             | 19.6%                | 1 546                 |
| Northern Cape Arts and Cultural                             |     | 1 725                         | 1 546              | 1 546              | 142               | 1 387            | 1 160            | 228             | 19.6%                | 1 546                 |
| Northern Cape Arts and Cultural Council                     |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | <b>109 268</b>                | <b>80 579</b>      | <b>80 080</b>      | <b>2 663</b>      | <b>39 563</b>    | <b>59 745</b>    | <b>(20 183)</b> | <b>-33.8%</b>        | <b>80 080</b>         |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| National Government:  |     | 38 407                        | 35 779             | 35 779             | -                 | 19 096           | 26 834           | (7 738)         | -28.8%               | 35 779                |
| Energy Efficiency and Demand Side Management Grant          |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Integrated National Electrification Programme Grant         |     | -                             | 6 600              | 6 600              | -                 | 2 757            | 4 950            | (2 193)         | -44.3%               | 6 600                 |
| Municipal Infrastructure Grant                              |     | 3 244                         | 18 179             | 18 179             | -                 | 8 136            | 13 634           | (5 498)         | -40.3%               | 18 179                |
| Water Services Infrastructure Grant                         |     | 35 164                        | 11 000             | 11 000             | -                 | 8 203            | 8 250            | (47)            | -0.6%                | 11 000                |
| Other capital transfers [insert description]                |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Provincial Government:                                      |     | -                             | 46 000             | -                  | -                 | -                | -                | -               | -                    | -                     |
| Specify (Add grant description)                             |     | -                             | 46 000             | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other capital transfers [insert description]                |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| District Municipality:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other grant providers:                                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| [insert description]  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | <b>38 407</b>                 | <b>81 779</b>      | <b>35 779</b>      | <b>-</b>          | <b>19 096</b>    | <b>26 834</b>    | <b>(7 738)</b>  | <b>-28.8%</b>        | <b>35 779</b>         |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | <b>147 675</b>                | <b>162 358</b>     | <b>115 859</b>     | <b>2 663</b>      | <b>58 658</b>    | <b>86 580</b>    | <b>(27 921)</b> | <b>-32.2%</b>        | <b>115 859</b>        |

## 14. Conclusion

The municipality's main source of revenue stems from rendering of basic services to in the 3 (three) towns it services. Ubuntu Local Municipality has a poor payment culture which needs to be addressed with urgency. Awareness on the importance of paying municipal accounts remains a crucial aspect in improving the payment culture in our community, which will result in better service delivery to the residents of Ubuntu Local Municipality. Educating the community about their municipal accounts and ensuring that credit control is implemented will ensure that we decrease this outstanding debt. Being financially sustainable and viable is a goal we have to achieve in this lifetime.

In the 2025/26 financial year the municipality remains committed to this objective, to ensure creditors are paid within 30 days. We need to start prioritising expenditure and reduce the nice to have expenditure. Expenditure should be incurred in a manner where service delivery is prioritised.

The funding plan is being implement as well as payment arrangements

## 15. Annexure A: C-Schedule

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

| Description  | Ref | 2024/25         |                 | Budget Year 2025/26 |                |                |                |                 |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                 |                 |                     |                |                |                |                 |                |                    |
| <b>Revenue</b>   |     |                 |                 |                     |                |                |                |                 |                |                    |
| <b>Exchange Revenue</b>  |     |                 |                 |                     |                |                |                |                 |                |                    |
| Service charges - Electricity  |     | 22 912          | 23 135          | 23 135              | 2 752          | 18 231         | 17 351         | 879             | 5%             | 23 135             |
| Service charges - Water  |     | 7 953           | 13 437          | 13 437              | 535            | 6 418          | 10 078         | (3 660)         | -36%           | 13 437             |
| Service charges - Waste Water Management                             |     | 6 422           | 4 974           | 4 974               | 471            | 3 912          | 3 730          | 182             | 5%             | 4 974              |
| Service charges - Waste management                                   |     | 7 083           | 5 620           | 5 620               | 504            | 4 561          | 4 215          | 346             | 8%             | 5 620              |
| Sale of Goods and Rendering of Services                              |     | 86              | 87              | 87                  | 4              | 95             | 66             | 29              | 44%            | 87                 |
| Agency services  |     | 341             | 388             | 388                 | 5              | 224            | 291            | (68)            | -23%           | 388                |
| Interest   |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Interest earned from Receivables                                     |     | 7 808           | 7 177           | 7 177               | 792            | 6 732          | 5 383          | 1 349           | 25%            | 7 177              |
| Interest from Current and Non Current Assets                         |     | 1 900           | 2 094           | 2 094               | -              | 566            | 1 570          | (1 004)         | -64%           | 2 094              |
| Dividends  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Rent on Land   |     | 95              | 108             | 108                 | 7              | 69             | 81             | (11)            | -14%           | 108                |
| Rental from Fixed Assets   |     | 386             | 467             | 467                 | 0              | 3              | 350            | (347)           | -99%           | 467                |
| Licence and permits  |     | 226             | 270             | 270                 | 1              | 45             | 203            | (158)           | -78%           | 270                |
| Special rating levies  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Operational Revenue  |     | 270             | 501             | 501                 | 22             | 165            | 376            | (211)           | -56%           | 501                |
| <b>Non-Exchange Revenue</b>  |     |                 |                 |                     |                |                |                |                 |                |                    |
| Property rates   |     | 17 149          | 23 799          | 23 799              | 1 459          | 19 342         | 17 849         | 1 493           | 8%             | 23 799             |
| Surcharges and Taxes   |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits  |     | 25 832          | 19 633          | 19 633              | -              | -              | 14 725         | (14 725)        | -100%          | 19 633             |
| Licence and permits  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Transfers and subsidies - Operational                                |     | 60 107          | 60 974          | 59 438              | 13 430         | 58 467         | 44 578         | 13 888          | 31%            | 59 438             |
| Interest   |     | 2 696           | 2 779           | 2 779               | 250            | 2 326          | 2 084          | 242             | 12%            | 2 779              |
| Fuel Levy  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Operational Revenue  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Gains on disposal of Assets  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Other Gains  |     | 786             | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Discontinued Operations  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>162 052</b>  | <b>165 444</b>  | <b>163 908</b>      | <b>20 232</b>  | <b>121 155</b> | <b>122 931</b> | <b>(1 776)</b>  | <b>-1%</b>     | <b>163 908</b>     |
| <b>Expenditure By Type</b>   |     |                 |                 |                     |                |                |                |                 |                |                    |
| Employee related costs   |     | 41 199          | 41 671          | 41 498              | 3 111          | 31 480         | 31 124         | 357             | 1%             | 41 498             |
| Remuneration of councillors  |     | 5 227           | 5 106           | 5 106               | 429            | 3 860          | 3 829          | 30              | 1%             | 5 106              |
| Bulk purchases - electricity   |     | 29 709          | 28 086          | 28 086              | 1 843          | 21 948         | 21 064         | 883             | 4%             | 28 086             |
| Inventory consumed   |     | 2 017           | 2 010           | 2 031               | 199            | 1 322          | 1 523          | (201)           | -13%           | 2 031              |
| Debt impairment  |     | -               | 20 133          | 20 133              | -              | -              | 15 100         | (15 100)        | -100%          | 20 133             |
| Depreciation and amortisation  |     | 18 194          | 17 164          | 17 164              | -              | -              | 12 873         | (12 873)        | -100%          | 17 164             |
| Interest   |     | 7 218           | 1 137           | 1 931               | 39             | 1 239          | 1 448          | (210)           | -14%           | 1 931              |
| Contracted services  |     | 15 622          | 20 963          | 20 048              | 254            | 11 920         | 14 511         | (2 591)         | -18%           | 20 048             |
| Transfers and subsidies  |     | -               | 350             | 350                 | -              | -              | 262            | (262)           | -100%          | 350                |
| Irrecoverable debts written off                                      |     | 17 728          | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Operational costs  |     | 25 663          | 26 406          | 26 845              | 949            | 16 488         | 20 134         | (3 646)         | -18%           | 26 845             |
| Losses on Disposal of Assets   |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Other Losses   |     | 432             | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure</b>   |     | <b>163 010</b>  | <b>163 027</b>  | <b>163 191</b>      | <b>6 823</b>   | <b>88 256</b>  | <b>121 869</b> | <b>(33 613)</b> | <b>-28%</b>    | <b>163 191</b>     |
| <b>Surplus/(Deficit)</b>   |     | <b>(958)</b>    | <b>2 417</b>    | <b>717</b>          | <b>13 409</b>  | <b>32 899</b>  | <b>1 062</b>   | <b>31 837</b>   | <b>0</b>       | <b>717</b>         |
| Transfers and subsidies - capital (monetary allocations)             |     | 20 684          | 35 779          | 35 779              | -              | 43 535         | 26 834         | 16 701          | 0              | 35 779             |
| Transfers and subsidies - capital (in-kind)                          |     | -               | 46 000          | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>19 727</b>   | <b>84 196</b>   | <b>36 496</b>       | <b>13 409</b>  | <b>76 434</b>  | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Income Tax   |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>19 727</b>   | <b>84 196</b>   | <b>36 496</b>       | <b>13 409</b>  | <b>76 434</b>  | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Share of Surplus/Deficit attributable to Joint Venture               |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Share of Surplus/Deficit attributable to Minorities                  |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>19 727</b>   | <b>84 196</b>   | <b>36 496</b>       | <b>13 409</b>  | <b>76 434</b>  | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |
| Share of Surplus/Deficit attributable to Associate                   |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| Intercompany/Parent subsidiary transactions                          |     | -               | -               | -                   | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>19 727</b>   | <b>84 196</b>   | <b>36 496</b>       | <b>13 409</b>  | <b>76 434</b>  | <b>27 896</b>  | <b>48 538</b>   | <b>0</b>       | <b>36 496</b>      |

## 16. Quality Certificate

### Section 11 –Municipal manager’s quality certification

I, **Mrs. L Itumeleng** as the Municipal Manager of **Ubuntu**

**Municipality**, hereby certify that –

(Mark as appropriate)

- The monthly budget statements. Sec.71\_M09\_2026
- 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 **Q3** of **2025/26 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 April+ 2009

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

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

Signature:

Date:

