

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

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Section 1: Budget Statement

1.1 Mayors Report

Not Applicable, but the Budget Statement as well as the C-schedule has been sent to the mayor.

See attached quality certificate

1.2 Resolution

The report will be presented to the council at their next meeting.

1.3 Executive Summary

Section 71 of the MFMA states that the Accounting Officer of the Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribed format on the state of the Municipality's Budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

The executive summary of the monthly statement must cover at least the following:

- a) The municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustments budget, with specific reference to the in-year report tables, charts and explanations.
- b) Any material variances from service delivery and budget implementation plan.
- c) Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the approved budget.

1.4 Performance against the approved budget

Original vs Actuals as at 31 AUGUST 2020(R'000)			
Operating Expenditure			
	YearTDActuals	YearTDBudget	YTD variance
854,977,262.00	77,589,819.97	142,497,000.00	0.54
Operating Revenue			
	YearTDActuals	YearTDBudget	
875,780,612.00	266,311,346.00	145,963,000.00	1.82
Capital Expenditure			
	YearTDActuals	YearTDBudget	
203,495,233.00	18,879.00	33,916,000.00	0.00

This is the Second report for the 2020/2021 financial year that leads to the spending of 9.08% against the budgeted amount

With the revenue of 30.41% this is due to the equitable shares received in July 2020

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1.5 Capital Expenditure

The Capital spending is at 9.27% since is the beginning of the financial year.

1.6 Material variances from SDBIP

No comments.

1.7 Remedial corrective steps

No comments.

Section 2- In-year budget statement tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
 - (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
 - (iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance (revenue and expenditure)
 - (v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

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(vi) Table C6 Consolidated Monthly Budget Statement- Financial Position

(vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies must be presented for each table where such presentation will assist with the information contained in the tables.

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2.1 Table C1 Monthly Statements Summary

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	141,420	148,602	148,602	12,404	24,753	24,767	(14)	-0%	148,602
Service charges	177,042	186,493	186,493	12,479	23,541	31,082	(7,541)	-24%	186,493
Investment revenue	5,587	5,400	5,400	284	360	900	(540)	-60%	5,400
Transfers and subsidies	434,445	467,695	467,695	—	206,995	77,949	129,046	166%	467,695
Other own revenue	72,406	67,591	67,591	5,398	10,662	11,265	(603)	-5%	67,591
Total Revenue (excluding capital transfers and contributions)	830,899	875,781	875,781	30,565	266,311	145,963	120,348	82%	875,781
Employee costs	236,925	270,831	270,831	20,677	39,405	45,139	(5,734)	-13%	270,831
Remuneration of Councillors	24,128	24,819	24,819	1,976	4,856	4,137	719	17%	24,819
Depreciation & asset impairment	128,312	133,503	133,503	—	—	22,251	(22,251)	-100%	133,503
Finance charges	5,347	3,044	3,044	(1,622)	(1,622)	507	(2,129)	-420%	3,044
Materials and bulk purchases	132,620	86,827	86,827	2,475	4,179	14,471	(10,292)	-71%	86,827
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	464,856	335,952	335,952	13,498	22,461	55,992	(33,532)	-60%	335,952
Total Expenditure	992,189	854,977	854,977	37,003	69,278	142,497	(73,218)	-51%	854,977
Surplus/(Deficit)	(161,290)	20,803	20,803	(6,438)	197,033	3,467	193,566	5583%	20,803
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	68,076	202,495	202,495	—	—	33,749	###	-100%	202,495
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	96,552	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	3,338	223,299	223,299	(6,438)	197,033	37,216	159,817	429%	223,299
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	3,338	223,299	223,299	(6,438)	197,033	37,216	159,817	429%	223,299
Capital expenditure & funds sources									
Capital expenditure	37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495
Capital transfers recognised	37,573	202,495	202,495	12,747	18,879	33,749	(14,870)	-44%	202,495
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	172	1,000	1,000	—	—	167	(167)	-100%	1,000
Total sources of capital funds	37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495
Financial position									
Total current assets	191,749	169,044	169,044		279,276				169,044
Total non current assets	3,328,534	3,686,970	3,686,970		3,347,413				3,686,970
Total current liabilities	373,777	86,362	86,362		283,150				86,362
Total non current liabilities	30,726	29,829	29,829		30,726				29,829
Community wealth/Equity	3,221,414	3,516,524	3,516,524		3,312,813				3,516,524
Cash flows									
Net cash from (used) operating	(34,498)	—	—	24,941	159,042	—	(159,042)	#DIV/0!	—
Net cash from (used) investing	—	—	—	—	—	—	—	—	—
Net cash from (used) financing	(6,166)	16	—	620	604	—	(604)	#DIV/0!	—
Cash/cash equivalents at the month/year end	24,009	19,056	19,041	—	208,427	—	(208,427)	#DIV/0!	—
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	32,975	29,957	25,939	24,196	318,124	23,203	70,693	490,742	1,015,830
Creditors Age Analysis									
Total Creditors	4,077	86	—	—	—	—	—	—	4,163

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2.2- Table C2 Monthly Budget Statement-Financial Performance

(Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications.

Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental and Trading Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote.

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2.2 Table C2: Financial Performance (Standard Classification)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		482,518	508,138	508,138	18,086	242,765	84,690	158,076	187%	508,138
Executive and council		1,559	1,827	1,827	-	-	304	(304)	-100%	1,827
Finance and administration		480,959	506,311	506,311	18,086	242,765	84,385	158,380	188%	506,311
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		35,941	20,222	20,222	-	-	3,370	(3,370)	-100%	20,222
Community and social services		30,322	7,274	7,274	-	-	1,212	(1,212)	-100%	7,274
Sport and recreation		6	9,898	9,898	-	-	1,650	(1,650)	-100%	9,898
Public safety		5,613	3,050	3,050	-	-	508	(508)	-100%	3,050
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55,466	65,261	65,261	-	5	10,877	(10,872)	-100%	65,261
Planning and development		3,477	4,279	4,279	-	5	713	(708)	-99%	4,279
Road transport		51,990	60,982	60,982	-	-	10,164	(10,164)	-100%	60,982
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		421,602	484,655	484,655	12,479	23,541	80,776	(57,235)	-71%	484,655
Energy sources		15,484	12,266	12,266	-	-	2,044	(2,044)	-100%	12,266
Water management		312,818	350,687	350,687	11,290	21,206	58,448	(37,242)	-64%	350,687
Waste water management		28,295	47,378	47,378	277	512	7,896	(7,384)	-94%	47,378
Waste management		65,004	74,325	74,325	911	1,823	12,387	(10,564)	-85%	74,325
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	995,527	1,078,276	1,078,276	30,565	266,311	179,713	86,599	48%	1,078,276
Expenditure - Functional										
<i>Governance and administration</i>		329,954	323,417	323,417	16,383	33,476	53,903	(20,427)	-38%	323,417
Executive and council		88,043	75,047	75,047	4,867	13,471	12,508	963	8%	75,047
Finance and administration		238,363	244,345	244,345	11,169	19,363	40,724	(21,361)	-52%	244,345
Internal audit		3,549	4,025	4,025	348	643	671	(28)	-4%	4,025
<i>Community and public safety</i>		94,068	94,362	94,362	5,347	7,691	15,727	(8,036)	-51%	94,362
Community and social services		20,529	25,180	25,180	(297)	58	4,197	(4,139)	-99%	25,180
Sport and recreation		38,165	39,415	39,415	1,669	3,214	6,569	(3,356)	-51%	39,415
Public safety		35,374	29,767	29,767	3,976	4,420	4,961	(541)	-11%	29,767
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		79,579	85,219	85,219	3,600	6,113	14,203	(8,090)	-57%	85,219
Planning and development		20,422	24,091	24,091	2,155	4,114	4,015	99	2%	24,091
Road transport		59,157	61,128	61,128	1,445	1,999	10,188	(8,189)	-80%	61,128
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		488,588	351,979	351,979	11,673	21,998	58,663	(36,666)	-63%	351,979
Energy sources		46,600	15,599	15,599	2,551	4,517	2,600	1,917	74%	15,599
Water management		359,286	272,589	272,589	5,199	9,483	45,431	(35,949)	-79%	272,589
Waste water management		27,907	19,928	19,928	1,213	2,073	3,321	(1,249)	-38%	19,928
Waste management		54,793	43,863	43,863	2,710	5,925	7,310	(1,385)	-19%	43,863
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	992,189	854,977	854,977	37,003	69,278	142,497	(73,218)	-51%	854,977
Surplus/ (Deficit) for the year		3,338	223,299	223,299	(6,438)	197,033	37,216	159,817	429%	223,299

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2.3 Table C3 Monthly Budget Statement-Financial Performance

(Revenue and expenditure by municipal vote)

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		1,559	1,827	1,827	-	-	304	(304)	-100.0%	1,827
Vote 02 - Office OfThe Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - BudgetAnd Treasury Office		480,029	505,811	505,811	18,086	242,765	84,302	158,463	188.0%	505,811
Vote 04 - Corporate Services		640	500	500	-	-	83	(83)	-100.0%	500
Vote 05 - Community Services		101,235	94,547	94,547	911	1,823	15,758	(13,935)	-88.4%	94,547
Vote 06 - Planning & Development		134	100	100	-	5	17	(12)	-70.6%	100
Vote 07 - Infrastructure & Technical Services		411,930	475,491	475,491	11,568	21,718	79,248	(57,530)	-72.6%	475,491
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	995,527	1,078,276	1,078,276	30,565	266,311	179,713	86,599	48.2%	1,078,276
Expenditure by Vote	1									
Vote 01 - Municipal Council		69,925	60,486	60,486	4,068	11,836	10,081	1,755	17.4%	60,486
Vote 02 - Office OfThe Accounting Officer		21,667	22,678	22,678	1,146	2,277	3,780	(1,502)	-39.7%	22,678
Vote 03 - BudgetAnd Treasury Office		108,960	140,405	140,405	5,918	9,230	23,401	(14,171)	-60.6%	140,405
Vote 04 - Corporate Services		114,345	82,262	82,262	4,283	8,614	13,710	(5,096)	-37.2%	82,262
Vote 05 - Community Services		162,505	148,339	148,339	8,933	14,979	24,723	(9,744)	-39.4%	148,339
Vote 06 - Planning & Development		17,223	24,919	24,919	1,838	3,518	4,153	(635)	-15.3%	24,919
Vote 07 - Infrastructure & Technical Services		497,564	375,887	375,887	10,817	18,823	62,648	(43,824)	-70.0%	375,887
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	992,189	854,977	854,977	37,003	69,278	142,497	(73,218)	-51.4%	854,977
Surplus/ (Deficit) for the year	2	3,338	223,299	223,299	(6,438)	197,033	37,216	159,817	429.4%	223,299

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Table C4: Financial Performance (revenue & expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		141,420	148,602	148,602	12,404	24,753	24,767	(14)	0%	148,602
Service charges - electricity revenue		—	—	—	—	—	(0)	0	-100%	—
Service charges - water revenue		164,373	171,528	171,528	11,290	21,206	28,588	(7,382)	-26%	171,528
Service charges - sanitation revenue		2,665	2,490	2,490	277	512	415	97	23%	2,490
Service charges - refuse revenue		10,004	12,475	12,475	911	1,823	2,079	(256)	-12%	12,475
Rental of facilities and equipment		84	30	30	6	6	5	1	25%	30
Interest earned - external investments		5,587	5,400	5,400	284	360	900	(540)	-60%	5,400
Interest earned - outstanding debtors		62,399	62,481	62,481	5,209	10,306	10,413	(107)	-1%	62,481
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,600	3,000	3,000	—	—	500	(500)	-100%	3,000
Licences and permits		13	50	50	—	—	8	(8)	-100%	50
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		434,445	467,695	467,695	—	206,995	77,949	129,046	166%	467,695
Other revenue		2,329	2,031	2,031	182	349	338	11	3%	2,031
Gains		1,981	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		830,899	875,781	875,781	30,565	266,311	145,963	120,348	82%	875,781
Expenditure By Type										
Employee related costs		236,925	270,831	270,831	20,677	39,405	45,139	(5,734)	-13%	270,831
Remuneration of councillors		24,128	24,819	24,819	1,976	4,856	4,137	719	17%	24,819
Debt impairment		201,036	194,603	194,603	11	22	32,434	(32,412)	-100%	194,603
Depreciation & asset impairment		128,312	133,503	133,503	—	—	22,251	(22,251)	-100%	133,503
Finance charges		5,347	3,044	3,044	(1,622)	(1,622)	507	(2,129)	-420%	3,044
Bulk purchases		130,804	83,000	83,000	2,383	4,086	13,833	(9,747)	-70%	83,000
Other materials		1,816	3,827	3,827	93	93	638	(545)	-85%	3,827
Contracted services		135,461	91,709	91,709	10,310	14,891	15,285	(394)	-3%	91,709
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		113,325	49,640	49,640	3,177	7,548	8,273	(725)	-9%	49,640
Losses		15,034	—	—	—	—	—	—	—	—
Total Expenditure		992,189	854,977	854,977	37,003	69,278	142,497	(73,218)	-51%	854,977
Surplus/(Deficit)		(161,290)	20,803	20,803	(6,438)	197,033	3,467	193,566	0	20,803
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		68,076	202,495	202,495	—	—	33,749	(33,749)	(0)	202,495
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		96,552	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3,338	223,299	223,299	(6,438)	197,033	37,216			223,299
Taxation								—		
Surplus/(Deficit) after taxation		3,338	223,299	223,299	(6,438)	197,033	37,216			223,299
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		3,338	223,299	223,299	(6,438)	197,033	37,216			223,299
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		3,338	223,299	223,299	(6,438)	197,033	37,216			223,299

Revenue

(a) Fines and penalties-Municipality has collected under this line item but due to the agreement that municipality has with the department of Roads nothing has been received.

(b) Municipality received equitable shares of R206, 995, 000 (million) in July 2020.

(b) Moses Kotane depend mostly on grants.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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Expenditure

- (a) **Contracted Services**-The payment for contractors is not fixed, some of the expenses are paid only if the services has been rendered.

2.5 Table C5: Capital Expenditure by Vote

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02
August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-		-
Vote 03 - Budget And Treasury Office	42	-	-	-	-	-	-	-		-
Vote 04 - Corporate Services	130	1,000	1,000	-	-	167	(167)	-100%		1,000
Vote 05 - Community Services	9,663	20,088	20,088	1,086	1,086	3,348	(2,262)	-68%		20,088
Vote 06 - Planning & Development	-	-	-	-	-	-	-			-
Vote 07 - Infrastructure & Technical Services	27,910	182,407	182,407	11,660	17,793	30,401	(12,609)	-41%		182,407
Vote 08 -	-	-	-	-	-	-	-			-
Vote 09 -	-	-	-	-	-	-	-			-
Vote 10 -	-	-	-	-	-	-	-			-
Vote 11 -	-	-	-	-	-	-	-			-
Vote 12 -	-	-	-	-	-	-	-			-
Vote 13 -	-	-	-	-	-	-	-			-
Vote 14 -	-	-	-	-	-	-	-			-
Vote 15 - Other	-	-	-	-	-	-	-			-
Total Capital Multi-year expenditure	4,7	37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-		-
Vote 03 - Budget And Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Corporate Services		-	-	-	-	-	-	-		-
Vote 05 - Community Services		-	-	-	-	-	-	-		-
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		-	-	-	-	-	-	-		-
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495
Capital Expenditure - Functional Classification										
Governance and administration		172	1,000	1,000	-	-	167	(167)	-100%	1,000
Executive and council		-	-	-	-	-	-	-		-
Finance and administration	172	1,000	1,000	-	-	167	(167)	-100%		1,000
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11,882	17,088	17,088	1,086	1,086	2,848	(1,762)	-62%	17,088
Community and social services	11,882	7,224	7,224	-	-	1,204	(1,204)	-100%		7,224
Sport and recreation	-	9,864	9,864	1,086	1,086	1,644	(558)	-34%		9,864
Public safety	-	-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		4,814	60,982	60,982	8,982	12,287	10,164	2,124	21%	60,982
Planning and development		-	-	-	-	-	-	-		-
Road transport	4,814	60,982	60,982	8,982	12,287	10,164	2,124	21%		60,982
Environmental protection		-	-	-	-	-	-	-		-
Trading services		20,876	124,425	124,425	2,678	5,505	20,738	(15,232)	-73%	124,425
Energy sources	-	12,266	12,266	303	303	2,044	(1,742)	-85%		12,266
Water management	23,096	83,272	83,272	2,140	4,967	13,879	(8,912)	-64%		83,272
Waste water management	-	25,887	25,887	235	235	4,315	(4,079)	-95%		25,887
Waste management	(2,220)	3,000	3,000	-	-	500	(500)	-100%		3,000
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495
Funded by:										
National Government		37,573	202,495	202,495	12,747	18,879	33,749	(14,870)	-44%	202,495
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		37,573	202,495	202,495	12,747	18,879	33,749	(14,870)	-44%	202,495
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		172	1,000	1,000	-	-	167	(167)	-100%	1,000
Total Capital Funding		37,745	203,495	203,495	12,747	18,879	33,916	(15,037)	-44%	203,495

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

a) The capital expenditure amounts to R 6,132 million, excluding vat.

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,016	1,328	1,328	9,763	1,328
Call investment deposits		44,765	17,713	17,713	77,801	17,713
Consumer debtors		62,378	127,003	127,003	106,135	127,003
Other debtors		70,838	18,000	18,000	76,142	18,000
Current portion of long-term receivables						
Inventory		9,751	5,000	5,000	9,435	5,000
Total current assets		191,749	169,044	169,044	279,276	169,044
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		155,210	155,210	155,210	155,210	155,210
Investments in Associate						
Property, plant and equipment		3,164,149	3,531,747	3,531,747	3,183,028	3,531,747
Biological						
Intangible		9,161	-	-	9,161	-
Other non-current assets		14	14	14	14	14
Total non current assets		3,328,534	3,686,970	3,686,970	3,347,413	3,686,970
TOTAL ASSETS		3,520,282	3,856,014	3,856,014	3,626,688	3,856,014
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		35,988	41,362	41,362	34,337	41,362
Consumer deposits		16	-	-	16	-
Trade and other payables		302,838	45,000	45,000	214,770	45,000
Provisions		34,935	-	-	34,028	-
Total current liabilities		373,777	86,362	86,362	283,150	86,362
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		30,726	29,829	29,829	30,726	29,829
Total non current liabilities		30,726	29,829	29,829	30,726	29,829
TOTAL LIABILITIES		404,503	116,191	116,191	313,875	116,191
NET ASSETS	2	3,115,780	3,739,823	3,739,823	3,312,813	3,739,823
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,221,414	3,516,524	3,516,524	3,312,813	3,516,524
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,221,414	3,516,524	3,516,524	3,312,813	3,516,524

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Balance sheet is not balancing, the difference will be corrected during adjustment.

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		-	-	-	-	-	-	-		-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-		-
Transfers and Subsidies - Capital								-		
Interest								-		
Dividends								-		
Payments										
Suppliers and employees		(32,939)	-	-	24,941	159,042	-	(159,042)	#DIV/0!	-
Finance charges								-		
Transfers and Grants		(1,559)	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(34,498)	-	-	24,941	159,042	-	(159,042)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	16	-	-	(16)	-	(16)	#DIV/0!	-
Payments										
Repayment of borrowing		(6,166)	-	-	620	620	-	(620)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6,166)	16	-	620	604	-	(604)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(40,665)	16	-	25,561	159,647	-			-
Cash/cash equivalents at beginning:		64,673	19,041	19,041		48,781				
Cash/cash equivalents at month/year end:		24,009	19,056	19,041		208,427	-			

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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The Municipality noted the following challenges:

Municipality still preparing the cash flow: C7 manually so Treasury won't be able to align the report to the system

The Municipality noted the following challenges:

Municipality still preparing the cash flow: C7 manually so Treasury won't be able to align the report to the system

- (a) Municipality is still facing a challenge while capturing their cash flow in the system(THRU)
- (b) The challenge leads to a blank Year-TD budget which leads to an error under YTD Variance.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT AUGUST 2020**

Section 3: Performance Indicators

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.1%	16.0%	16.0%	-2.3%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.5%	2.5%	2.5%	7.5%	2.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	51.3%	195.7%	195.7%	98.6%	195.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		13.1%	22.0%	22.0%	30.9%	22.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.0%	16.6%	16.6%	68.4%	16.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.5%	30.9%	30.9%	14.8%	30.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.0%	3.6%	3.6%	1.8%	3.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.1%	15.6%	15.6%	-0.6%	3.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

<u>Calculations</u>						
Borrowing						
Total Assets		3,520,282	3,856,014	3,856,014	3,626,688	3,856,014
Employee related costs		236,925	270,831	270,831	39,405	270,831
Repairs & Maintenance		57,876	31,180	31,180	4,912	31,180
Interest (finance charges)		5,347	3,044	3,044	(1,622)	3,044
Principal paid		6,166			(620)	
Depreciation		128,312	133,503	133,503		24,819
Operating expenditure		992,189	854,977	854,977	69,278	854,977
Total Capital Expenditure		37,745	203,495	203,495	18,879	203,495
Borrowed funding for capital						
Debt		338,826	86,362	86,362	249,106	86,362
Equity		3,221,414	3,516,524	3,516,524	3,312,813	3,516,524
Reserves						
Borrowing						
Current assets		191,749	169,044	169,044	279,276	169,044
Current liabilities		373,777	86,362	86,362	283,150	86,362
Monetary assets		48,781	19,041	19,041	87,564	19,041
Total Revenue (excluding capital transfers and contributions)		830,899	875,781	875,781	266,311	875,781
Transfers and subsidies		434,445	467,695	467,695	206,995	467,695
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		68,076	202,495	202,495		202,495
Debt service payments		(6,166)			620	
Outstanding debtors (receivables)		133,217	145,003	145,003	182,276	145,003
Annual services revenue		177,042	186,493	186,493	23,541	
Cash + investments	Including LT investments	48,781	19,041	19,041	87,564	19,041
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Section 4- Debtor's Analysis

The debtor's analysis must contain-

- (a) Debtors age analysis by income source
- (b) Debtors age analysis by customer group

4.1 Supporting Table SC3

NW375 Moses Kotane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	17,787	14,763	14,623	15,242	240,583	15,312	25,723	129,213	473,247	426,074	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9,158	8,995	6,765	4,896	4,965	4,022	23,106	143,385	205,293	180,375	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	185	325	362	159	160	158	903	6,315	8,566	7,694	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	940	954	976	826	827	825	4,934	45,356	55,639	52,768	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	4,904	4,876	3,212	3,059	71,587	2,884	15,986	136,577	243,086	230,093	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1	43	1	14	1	1	41	29,897	29,998	29,953	-	-	-
Total By Income Source	2000	32,975	29,957	25,939	24,196	318,124	23,203	70,693	490,742	1,015,830	926,958	-	-	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	5,062	5,275	5,100	4,495	4,536	3,386	18,045	102,240	148,138	132,701	-	-	-
Commercial	2300	11,042	10,393	8,543	6,184	2,963	2,897	11,859	138,248	192,129	162,151	-	-	-
Households	2400	16,657	14,065	12,151	13,372	310,565	16,742	39,736	246,324	669,613	626,739	-	-	-
Other	2500	214	225	145	145	60	177	1,053	3,931	5,949	5,366	-	-	-
Total By Customer Group	2600	32,975	29,957	25,939	24,196	318,124	23,203	70,693	490,742	1,015,830	926,958	-	-	-

The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 211, 439 to R1, 236, 021 billion as reflected in the C Schedule report hereto attached. The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3.

The Financial Position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2020/21									Prior year blals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4,077	86	-	-	-	-	-	-	4,163	8,109
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4,077	86	-	-	-	-	-	-	4,163	8,109

(a) Most of the creditors will be paid for June 2020.

Section 6- Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

An additional investment reconciliation has been attached since the municipality investment information cannot be updated on the THRU system.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Section 7- Allocation and grant receipts and expenditure

The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- a) Allocation and grant receipts and expenditure against each allocation or grant; and
- b) Any change in allocations and a result.
 - i. An adjustments of the national, provincial government, district , Local municipalities and
 - ii. Changes in grants from other providers

7.1 Supporting Table SC6

The municipality received the following grant in July 2020:

MIG 11,515,000

EQUITABLE SHARES 206,995,000

WSIG 15,000,000

The municipality received the following grant in August 2020:

Expanded Public Works Program 457000

Local Government Financial Management Grant 1 700 000

7.2 Supporting Table SC7 (1)

-The below attached table shows the expenditure per grant.

-Municipality will have to check their mapping since the report doesn't show the true reflection of the spending.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		109 292	75 539	75 539	109	109	6 295	(6 186)	-98.3%	75 539
Equitable Share		106 266	75 000	75 000	-	-	6 250	(6 250)	-100.0%	75 000
Expanded Public Works Programme Integrated Grant		595	539	539	56	56	45	11	24.8%	539
Local Government Financial Management Grant		2 305	-	-	53	53	-	53	-	-
Municipal Disaster Relief Grant		126	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		109 292	75 539	75 539	109	109	6 295	(6 186)	-98.3%	75 539
Capital expenditure of Transfers and Grants										
National Government:		130 675	202 495	202 495	6 132	6 132	16 875	(10 742)	-63.7%	202 495
Municipal Infrastructure Grant		106 193	144 470	144 470	3 305	3 305	12 039	(8 734)	-72.5%	144 470
Water Services Infrastructure Grant		24 481	58 025	58 025	2 827	2 827	4 835	(2 008)	-41.5%	58 025
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		4 123	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
National Small Business Council		4 123	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		134 797	202 495	202 495	6 132	6 132	16 875	(10 742)	-63.7%	202 495
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		244 089	278 034	278 034	6 241	6 241	23 170	(16 928)	-73.1%	278 034

Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

The disclosure on councillor and board members allowances and employee benefits must include a comparison of actual

Expenditure and budgeted expenditure on -

- (a) Councillor allowances
- (b) Board member allowances; and
- (c) Employee benefits

Section 9: Actual & Revised Targets for Cash Receipts

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15,988	16,071	16,071	1,325	3,554	2,678	876	33%	16,071
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2,946	3,019	3,019	245	489	503	(14)	-3%	3,019
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5,194	5,729	5,729	406	813	955	(142)	-15%	5,729
Sub Total - Councillors		24,128	24,819	24,819	1,976	4,856	4,137	719	17%	24,819
% increase	4		2.9%	2.9%						2.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,473	9,030	9,030	225	449	1,505	(1,056)	-70%	9,030
Pension and UIF Contributions		319	585	585	34	69	98	(29)	-29%	585
Medical Aid Contributions		99	103	103	9	17	17	(0)	0%	103
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		184	518	518	-	-	86	(86)	-100%	518
Motor Vehicle Allowance		979	1,819	1,819	37	73	303	(230)	-76%	1,819
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-75%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,054	12,055	12,055	304	608	2,009	(1,401)	-70%	12,055
% increase	4		197.4%	197.4%						197.4%
Other Municipal Staff										
Basic Salaries and Wages		161,087	181,074	181,074	13,994	27,064	30,179	(3,115)	-10%	181,074
Pension and UIF Contributions		30,168	36,853	36,853	2,713	5,424	6,142	(718)	-12%	36,853
Medical Aid Contributions		11,960	26,374	26,374	1,068	2,129	4,396	(2,267)	-52%	26,374
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		9,708	13,014	13,014	448	1,932	2,169	(237)	-11%	13,014
Motor Vehicle Allowance		640	540	540	30	60	90	(30)	-33%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		478	530	530	41	81	88	(7)	-8%	530
Other benefits and allowances		10,127	390	390	2,079	2,107	65	2,042	3135%	390
Payments in lieu of leave		6,080	-	-	-	-	-	-	-	-
Long service awards		2,623	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		232,871	258,776	258,776	20,372	38,797	43,130	(4,333)	-10%	258,776
% increase	4		11.1%	11.1%						11.1%
Total Parent Municipality		261,053	295,651	295,651	22,652	44,261	49,275	(5,015)	-10%	295,651
TOTAL SALARY, ALLOWANCES & BENEFITS		261,053	295,651	295,651	22,652	44,261	49,275	(5,015)	-10%	295,651
% increase	4		13.3%	13.3%						13.3%
TOTAL MANAGERS AND STAFF		236,925	270,831	270,831	20,677	39,405	45,139	(5,734)	-13%	270,831

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1															
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type																
Employee related costs		285	(1,294)	-	-	-	-	-	-	-	-	-	-	1,009	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		133,816	26,235	-	-	-	-	-	-	-	-	-	-	(160,051)	-	-
Cash Payments by Type		134,101	24,941	-	-	-	-	-	-	-	-	-	-	(159,042)	-	-
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	620	-	-	-	-	-	-	-	-	-	-	(620)	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		134,101	25,561	-	-	-	-	-	-	-	-	-	-	(159,662)	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(134,101)	(25,561)	-	-	-	-	-	-	-	-	-	-	159,662	-	-
Cash/cash equivalents at the month/year beginning:		-	-	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	19,041	25,451	26,936
Cash/cash equivalents at the month/year end:		(134,101)	(25,561)	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	161,249	19,041	25,451	26,936

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u> Variances was not Calculated			
2	<u>Expenditure By Type</u> Variances was not Calculated			
3	<u>Capital Expenditure</u> Variances was not Calculated			
4	<u>Financial Position</u> Variances was not Calculated			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Section 10: Capital Programme Performance

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	457	16,958	16,958	6,132	6,132	16,958	10,826	63.8%	3%
August	15,382	16,958	16,958	12,747	18,879	33,916	15,037	44.3%	9%
September	7,656	16,958	16,958	–		50,874	–		
October	9,884	16,958	16,958	–		67,832	–		
November	12,337	16,958	16,958	–		84,790	–		
December	19,987	16,958	16,958	–		101,748	–		
January	12,180	16,958	16,958	–		118,706	–		
February	9,131	16,958	16,958	–		135,664	–		
March	11,503	16,958	16,958	–		152,622	–		
April	3,906	16,958	16,958	–		169,580	–		
May	7,347	16,958	16,958	–		186,537	–		
June	26,876	16,958	16,958	–		203,495	–		
Total Capital expenditure	136,645	203,495	203,495	18,879					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (c) SC13c: Expenditure on repairs and maintenance by asset class
- (d) SC13d: Expenditure on depreciation by asset class
- (e) SC13e: Expenditure on upgrading of existing assets by asset class

10.2.1 Supporting Table SC13a

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		11,561	124,425	124,425	2,678	5,505	20,738	15,232	73.5%	124,425
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	12,266	12,266	303	303	2,044	1,742	85.2%	12,266
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	12,266	12,266	303	303	2,044	1,742	85.2%	12,266
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13,781	83,272	83,272	2,140	4,967	13,879	8,912	64.2%	83,272
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		13,781	83,272	83,272	2,140	4,967	13,879	8,912	64.2%	83,272
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	25,887	25,887	235	235	4,315	4,079	94.5%	25,887
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	25,887	25,887	235	235	4,315	4,079	94.5%	25,887
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(2,220)	3,000	3,000	-	-	500	500	100.0%	3,000
Landfill Sites		(2,220)	3,000	3,000	-	-	500	500	100.0%	3,000
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Community Assets		-	7,224	7,224	-	-	1,204	1,204	100.0%	7,224
Community Facilities		-	7,224	7,224	-	-	1,204	1,204	100.0%	7,224
Markets		-	7,224	7,224	-	-	1,204	1,204	100.0%	7,224
Furniture and Office Equipment		172	300	300	-	-	50	50	100.0%	300
Furniture and Office Equipment		172	300	300	-	-	50	50	100.0%	300
Machinery and Equipment		-	700	700	-	-	117	117	100.0%	700
Machinery and Equipment		-	700	700	-	-	117	117	100.0%	700
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	11,734	132,649	132,649	2,678	5,505	22,108	16,603	75.1%	132,649

10.2.2 Supporting Table SC13b

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		9,315	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads								-		
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		9,315	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes		9,315	-	-	-	-	-	-		-
Community Assets		11,882	9,864	9,864	1,086	1,086	1,644	558	33.9%	9,864
Community Facilities		11,882	9,864	9,864	1,086	1,086	1,644	558	33.9%	9,864
Halls		11,882	9,864	9,864	1,086	1,086	1,644	558	33.9%	9,864
Total Capital Expenditure on renewal of existing assets	1	21,197	9,864	9,864	1,086	1,086	1,644	558	33.9%	9,864

10.2.3 Supporting Table SC13c

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41,532	20,270	20,270	2,257	4,134	3,378	(755)	-22.4%	20,270
Roads Infrastructure		415	1,100	1,100	-	-	183	183	100.0%	1,100
Roads		415	1,000	1,000	-	-	167	167	100.0%	1,000
Road Structures										
Road Furniture		-	100	100	-	-	17	17	100.0%	100
Capital Spares										
Storm water Infrastructure		33	760	760	-	-	127	127	100.0%	760
Drainage Collection										
Storm water Conveyance		33	760	760	-	-	127	127	100.0%	760
Attenuation										
Electrical Infrastructure		281	1,000	1,000	-	-	167	167	100.0%	1,000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		281	1,000	1,000	-	-	167	167	100.0%	1,000
Capital Spares										
Water Supply Infrastructure		69	200	200	-	-	33	33	100.0%	200
Dams and Weirs										
Boreholes										
Reservoirs		69	200	200	-	-	33	33	100.0%	200
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		40,735	17,210	17,210	2,257	4,134	2,868	(1,265)	-44.1%	17,210
Landfill Sites		40,735	17,210	17,210	2,257	4,134	2,868	(1,265)	-44.1%	17,210
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		24	200	200	-	-	33	33	100.0%	200
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		24	200	200	-	-	33	33	100.0%	200
Indoor Facilities										
Outdoor Facilities		24	200	200	-	-	33	33	100.0%	200
Capital Spares										
Other assets		4,176	4,500	4,500	4	124	750	626	83.4%	4,500
Operational Buildings		4,176	4,500	4,500	4	124	750	626	83.4%	4,500
Municipal Offices		4,176	4,500	4,500	4	124	750	626	83.4%	4,500
Intangible Assets		758	-	-	-	-	-	-		-
Servitudes										
Licences and Rights		758	-	-	-	-	-	-		-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		758	-	-	-	-	-	-		-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		4	50	50	-	2	8	6	71.3%	50
Computer Equipment		4	50	50	-	2	8	6	71.3%	50

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets		11,382	6,160	6,160	498	652	1,027	375	36.5%
Transport Assets		11,382	6,160	6,160	498	652	1,027	375	36.5%
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	57,876	31,180	31,180	2,758	4,912	5,197	285	5.5%

10.2.4 Supporting Table SC13d

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		81,372	5,849	5,849	-	-	975	975	100.0%	5,849
Roads Infrastructure		34,426	-	-	-	-	-	-		-
Roads		34,426	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		2,525	-	-	-	-	-	-		-
Drainage Collection		2,525	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		3,445	2,515	2,515	-	-	419	419	100.0%	2,515
Power Plants		3,445	2,515	2,515	-	-	419	419	100.0%	2,515
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		35,800	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		35,800	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		3,769	2,786	2,786	-	-	464	464	100.0%	2,786
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		3,769	2,786	2,786	-	-	464	464	100.0%	2,786
Community Assets		13,401	17,007	17,007	-	-	2,835	2,835	100.0%	17,007
Community Facilities		13,401	17,007	17,007	-	-	2,835	2,835	100.0%	17,007
Halls		10,494	17,007	17,007	-	-	2,835	2,835	100.0%	17,007
Centres		2,907	-	-	-	-	-	-		-
Other assets		4,291	-	-	-	-	-	-		-
Operational Buildings		4,291	-	-	-	-	-	-		-
Municipal Offices		4,291	-	-	-	-	-	-		-

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

Biological or Cultivated Assets		6,183	9,742	9,742	-	-	1,624	1,624	100.0%	9,742
Biological or Cultivated Assets		6,183	9,742	9,742	-	-	1,624	1,624	100.0%	9,742
Intangible Assets		1,396	-	-	-	-	-	-		-
Servitudes										
Licences and Rights		1,396	-	-	-	-	-	-		-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1,396	-	-	-	-	-	-		-
Load Settlement Software Applications										
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		10,437	47,961	47,961	-	-	7,993	7,993	100.0%	47,961
Computer Equipment		10,437	47,961	47,961	-	-	7,993	7,993	100.0%	47,961
Furniture and Office Equipment		7,058	47,266	47,266	-	-	7,878	7,878	100.0%	47,266
Furniture and Office Equipment		7,058	47,266	47,266	-	-	7,878	7,878	100.0%	47,266
Machinery and Equipment		1,012	428	428	-	-	71	71	100.0%	428
Machinery and Equipment		1,012	428	428	-	-	71	71	100.0%	428
Transport Assets		3,163	5,251	5,251	-	-	875	875	100.0%	5,251
Transport Assets		3,163	5,251	5,251	-	-	875	875	100.0%	5,251
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	128,312	133,503	133,503	-	-	22,251	22,251	100.0%	133,503

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2020

10.2.5 Supporting Table SC13e

NW375 Moses Kotane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		4,814	60,982	60,982	8,982	12,287	10,164	(2,124)	-20.9%	60,982
Roads Infrastructure		4,814	60,982	60,982	8,982	12,287	10,164	(2,124)	-20.9%	60,982
Roads		4,814	60,982	60,982	8,982	12,287	10,164	(2,124)	-20.9%	60,982
Road Structures								-		
Total Capital Expenditure on upgrading of existing assets	1	4,814	60,982	60,982	8,982	12,287	10,164	(2,124)	-20.9%	60,982