

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT AUGUST 2021**

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# **MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021**

## **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 2021	BUDGET 2021/2022	YTD Actual	YTD Budget	YTD Variance	YTD Variance
Operating Expenditure	856 652 831.00	97 700 000.00	142 776 000.00	(45 076 000.00)	-32%
Operating Revenue	902 488 802.00	270 814 000.00	150 415 000.00	120 399 000.00	80%
Capital Expenditure	233 759 872.00	6 284 000.00	39 193 000.00	(32 909 000.00)	0%

This is the Second report for the 2021/2022 financial year that leads to the underspending of 32% against the Year to Date Budget for operating expenditure and that leads to the overspending of 80% against the Year to Date Budget for operating revenue.

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### **1.5 Capital Expenditure**

The Capital Expenditure is underspent with 0% against the Year to Date Budget.

### **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 municipalities, 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	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	144 972	149 168	149 168	9 144	18 361	24 861	(6 500)	-26%	149 168
Service charges	174 316	189 469	189 469	21 061	39 444	31 578	7 866	25%	189 469
Investment revenue	4 171	5 500	5 500	519	901	917	(16)	-2%	5 500
Transfers and subsidies	549 901	485 440	485 440	-	198 690	80 907	117 783	146%	485 440
Other own revenue	73 986	72 911	72 911	6 645	13 418	12 152	1 266	10%	72 911
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>947 347</b>	<b>902 489</b>	<b>902 489</b>	<b>37 369</b>	<b>270 814</b>	<b>150 415</b>	<b>120 399</b>	<b>80%</b>	<b>902 489</b>
Employee costs	256 653	260 971	260 971	20 109	43 033	43 495	(463)	-1%	260 971
Remuneration of Councillors	25 027	25 340	25 340	2 007	4 013	4 223	(210)	-5%	25 340
Depreciation & asset impairment	139 517	167 684	167 684	22 940	22 940	27 947	(5 007)	-18%	167 684
Finance charges	4 242	3 518	3 518	6	11	586	(575)	-98%	3 518
Inventory consumed and bulk purchases	131 033	28 431	28 431	1 928	3 479	4 739	(1 259)	-27%	28 431
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	447 019	370 709	370 709	7 109	24 224	61 785	(37 561)	-61%	370 709
<b>Total Expenditure</b>	<b>1 003 490</b>	<b>856 653</b>	<b>856 653</b>	<b>54 099</b>	<b>97 700</b>	<b>142 776</b>	<b>(45 076)</b>	<b>-32%</b>	<b>856 653</b>
<b>Surplus/(Deficit)</b>	<b>(56 144)</b>	<b>45 836</b>	<b>45 836</b>	<b>(16 729)</b>	<b>173 113</b>	<b>7 639</b>	<b>165 475</b>	<b>2166%</b>	<b>45 836</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	213 603	233 760	233 760	-	-	38 960	###	-100%	233 760
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)	-	-	-	-	-	-	###	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>	<b>126 515</b>	<b>271%</b>	<b>279 596</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>	<b>126 515</b>	<b>271%</b>	<b>279 596</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>
Capital transfers recognised	47 031	234 760	234 760	6 284	6 284	39 127	(32 843)	-84%	234 760
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	54	400	400	-	-	67	(67)	-100%	400
<b>Total sources of capital funds</b>	<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>
<b>Financial position</b>									
Total current assets	417 613	282 978	282 978		452 396				282 978
Total non current assets	3 108 069	3 892 470	3 892 470		3 091 412				3 892 470
Total current liabilities	526 716	64 960	64 960		316 328				64 960
Total non current liabilities	36 413	31 172	31 172		36 513				31 172
Community wealth/Equity	3 107 997	3 799 721	3 799 721		3 190 967				3 799 721
<b>Cash flows</b>									
Net cash from (used) operating	269 264	-	-	173 184	(65 072)	171 764	236 837	138%	-
Net cash from (used) investing	(21 611)	-	-	(6 284)	(6 284)	-	6 284	#DIV/0!	-
Net cash from (used) financing	(8)	24	-	(8)	(45)	-	45	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>296 425</b>	<b>398 753</b>	<b>398 729</b>	<b>-</b>	<b>(9 804)</b>	<b>171 764</b>	<b>181 569</b>	<b>106%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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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	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1								
<b>Revenue - Functional</b>									
Governance and administration		552 355	479 390	479 390	16 305	231 334	79 898	151 436	190% 479 390
Executive and council		5 905	4 731	4 731	-	-	788	(788)	-100% 4 731
Finance and administration		546 450	474 659	474 659	16 305	231 334	79 110	152 225	192% 474 659
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		16 572	28 060	28 060	1	7	4 677	(4 669)	-100% 28 060
Community and social services		4 388	8 024	8 024	1	7	1 337	(1 330)	-99% 8 024
Sport and recreation		10 975	17 986	17 986	-	-	2 998	(2 998)	-100% 17 986
Public safety		1 209	2 050	2 050	-	-	342	(342)	-100% 2 050
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		72 363	65 101	65 101	2	28	10 850	(10 822)	-100% 65 101
Planning and development		3 208	5 101	5 101	2	28	850	(822)	-97% 5 101
Road transport		69 155	60 000	60 000	-	-	10 000	(10 000)	-100% 60 000
Environmental protection		-	-	-	-	-	-	-	-
Trading services		519 659	563 698	563 698	21 061	39 444	93 950	(54 506)	-58% 563 698
Energy sources		10 395	12 557	12 557	-	-	2 093	(2 093)	-100% 12 557
Water management		370 442	428 675	428 675	19 270	36 518	71 446	(34 928)	-49% 428 675
Waste water management		59 141	35 033	35 033	852	1 047	5 839	(4 792)	-82% 35 033
Waste management		79 682	87 432	87 432	939	1 879	14 572	(12 693)	-87% 87 432
Other	4	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 160 949	1 136 249	1 136 249	37 369	270 814	189 375	81 439	43% 1 136 249
<b>Expenditure - Functional</b>									
Governance and administration		291 861	309 079	309 079	15 497	37 912	51 513	(13 602)	-26% 309 079
Executive and council		78 543	72 228	72 228	4 228	14 140	12 038	2 102	17% 72 228
Finance and administration		206 763	232 954	232 954	10 978	23 244	38 826	(15 581)	-40% 232 954
Internal audit		6 555	3 896	3 896	290	527	649	(122)	-19% 3 896
Community and public safety		99 153	99 644	99 644	8 324	13 824	16 607	(2 784)	-17% 99 644
Community and social services		30 596	31 671	31 671	2 446	3 378	5 279	(1 900)	-36% 31 671
Sport and recreation		42 247	37 754	37 754	5 403	7 668	6 292	1 375	22% 37 754
Public safety		26 309	30 218	30 218	476	2 778	5 036	(2 259)	-45% 30 218
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		78 304	92 744	92 744	9 981	12 327	15 457	(3 131)	-20% 92 744
Planning and development		18 007	20 941	20 941	1 564	3 198	3 490	(292)	-8% 20 941
Road transport		60 297	71 802	71 802	8 417	9 128	11 967	(2 839)	-24% 71 802
Environmental protection		-	-	-	-	-	-	-	-
Trading services		533 335	352 141	352 141	20 095	33 209	58 690	(25 481)	-43% 352 141
Energy sources		32 120	27 851	27 851	2 867	4 753	4 642	111	2% 27 851
Water management		394 147	252 826	252 826	14 842	21 328	42 138	(20 810)	-49% 252 826
Waste water management		50 891	21 073	21 073	1 617	2 856	3 512	(556)	-19% 21 073
Waste management		56 177	50 391	50 391	768	4 272	8 399	(4 127)	-49% 50 391
Other		837	3 046	3 046	202	430	508	(78)	-15% 3 046
Total Expenditure - Functional	3	1 003 490	856 653	856 653	54 099	97 700	142 776	(45 076)	-32% 856 653
Surplus/ (Deficit) for the year		157 459	279 596	279 596	(16 729)	173 113	46 599	126 515	271% 279 596

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**2.3 Table C3 Monthly Budget Statement-Financial Performance**

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

Vote Description	Ref	2020/21		Budget Year 2021/22						
		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 by Vote</b>	1									
Vote 01 - Municipal Council		5 905	4 731	4 731	—	—	788	(788)	-100.0%	4 731
Vote 02 - Office Of The Accounting Officer		—	—	—	—	—	—	—	—	—
Vote 03 - Budget And Treasury Office		546 143	474 159	474 159	16 305	231 334	79 026	152 308	192.7%	474 159
Vote 04 - Corporate Services		292	500	500	—	—	83	(83)	-100.0%	500
Vote 05 - Community Services		96 269	115 492	115 492	941	1 886	19 249	(17 363)	-90.2%	115 492
Vote 06 - Planning & Development		114	74	74	2	28	12	16	128.5%	74
Vote 07 - Infrastructure & Technical Services		512 227	541 293	541 293	20 122	37 565	90 215	(52 650)	-58.4%	541 293
Vote 08 -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>	2	<b>1 160 949</b>	<b>1 136 249</b>	<b>1 136 249</b>	<b>37 369</b>	<b>270 814</b>	<b>189 375</b>	<b>81 439</b>	<b>43.0%</b>	<b>1 136 249</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Municipal Council		63 820	62 308	62 308	3 818	13 319	10 385	2 934	28.3%	62 308
Vote 02 - Office Of The Accounting Officer		22 797	17 865	17 865	1 033	2 056	2 978	(921)	-30.9%	17 865
Vote 03 - Budget And Treasury Office		117 380	140 355	140 355	5 951	12 734	23 393	(10 658)	-45.6%	140 355
Vote 04 - Corporate Services		69 878	73 727	73 727	4 081	8 885	12 288	(3 402)	-27.7%	73 727
Vote 05 - Community Services		166 530	160 901	160 901	9 416	18 410	26 817	(8 407)	-31.4%	160 901
Vote 06 - Planning & Development		20 836	20 559	20 559	1 560	3 263	3 427	(164)	-4.8%	20 559
Vote 07 - Infrastructure & Technical Services		542 249	380 937	380 937	28 240	39 033	63 490	(24 457)	-38.5%	380 937
Vote 08 -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>	2	<b>1 003 490</b>	<b>856 653</b>	<b>856 653</b>	<b>54 099</b>	<b>97 700</b>	<b>142 776</b>	<b>(45 076)</b>	<b>-31.6%</b>	<b>856 653</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>	<b>126 515</b>	<b>271.5%</b>	<b>279 596</b>

Revenue and expenditure by municipal vote

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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	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		144 972	149 168	149 168	9 144	18 361	24 861	(6 500)	-26%	
Service charges - electricity revenue		-	-	-	-	-	(0)	0	-100%	
Service charges - water revenue		160 572	175 691	175 691	19 270	36 518	29 282	7 236	25%	
Service charges - sanitation revenue		2 921	2 846	2 846	852	1 047	474	573	121%	
Service charges - refuse revenue		10 823	10 933	10 933	939	1 879	1 822	57	3%	
Rental of facilities and equipment		74	76	76	-	-	13	(13)	-100%	
Interest earned - external investments		4 171	5 500	5 500	519	901	917	(16)	-2%	
Interest earned - outstanding debtors		67 570	67 883	67 883	6 517	12 878	11 314	1 564	14%	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1 209	2 000	2 000	-	-	333	(333)	-100%	
Licences and permits		-	50	50	-	-	8	(8)	-100%	
Agency services								-	-	
Transfers and subsidies		549 901	485 440	485 440	-	198 690	80 907	117 783	146%	
Other revenue		1 233	2 902	2 902	128	539	484	56	12%	
Gains		3 900	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>947 347</b>	<b>902 489</b>	<b>902 489</b>	<b>37 369</b>	<b>270 814</b>	<b>150 415</b>	<b>120 399</b>	<b>80%</b>	<b>902 489</b>
<b>Expenditure By Type</b>										
Employee related costs		256 653	260 971	260 971	20 109	43 033	43 495	(463)	-1%	
Remuneration of councillors		25 027	25 340	25 340	2 007	4 013	4 223	(210)	-5%	
Debt impairment		204 479	218 877	218 877	15	15	36 479	(36 464)	-100%	
Depreciation & asset impairment		139 517	167 684	167 684	22 940	22 940	27 947	(5 007)	-18%	
Finance charges		4 242	3 518	3 518	6	11	586	(575)	-98%	
Bulk purchases - electricity		128 469	20 000	20 000	1 927	3 460	3 333	126	4%	
Inventory consumed		2 565	8 431	8 431	2	19	1 405	(1 386)	-99%	
Contracted services		145 007	101 987	101 987	5 284	13 948	16 998	(3 050)	-18%	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Other expenditure		88 798	49 845	49 845	1 810	10 261	8 308	1 954	24%	
Losses		8 735	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>1 003 490</b>	<b>856 653</b>	<b>856 653</b>	<b>54 099</b>	<b>97 700</b>	<b>142 776</b>	<b>(45 076)</b>	<b>-32%</b>	<b>856 653</b>
<b>Surplus/(Deficit)</b>		<b>(56 144)</b>	<b>45 836</b>	<b>45 836</b>	<b>(16 729)</b>	<b>173 113</b>	<b>7 639</b>	<b>165 475</b>	<b>0</b>	<b>45 836</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		213 603	233 760	233 760	-	-	38 960	(38 960)	(0)	233 760
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)		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>			<b>279 596</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>			<b>279 596</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>			<b>279 596</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>157 459</b>	<b>279 596</b>	<b>279 596</b>	<b>(16 729)</b>	<b>173 113</b>	<b>46 599</b>			<b>279 596</b>

## 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 R198, 690, 000 (million) in July 2021.
- (c) Moses Kotane depend mostly on grants.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**Grants Received for the month of July 2021**

1. Municipality received equitable shares of R198, 690, 000 (million) in July 2021.

**Grants Received for the month of August 2021**

1. Expanded Public Works Program R427 000
2. Provincial Infrastructure Grant R3 058 923
3. Financial Management Grant R 1 850 000

**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 2021**

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

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		54	300	300	–	–	50	(50)	-100%	300
Vote 05 - Community Services		17 826	30 154	30 154	–	–	5 026	(5 026)	-100%	30 154
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		29 204	204 706	204 706	6 284	6 284	34 118	(27 834)	-82%	204 706
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>
<u>Single Year expenditure appropriation</u>	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		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure</b>		<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>54</b>	<b>300</b>	<b>300</b>	<b>–</b>	<b>–</b>	<b>50</b>	<b>(50)</b>	<b>-100%</b>	<b>300</b>
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		54	300	300	–	–	50	(50)	-100%	300
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		<b>13 347</b>	<b>27 077</b>	<b>27 077</b>	<b>–</b>	<b>–</b>	<b>4 513</b>	<b>(4 513)</b>	<b>-100%</b>	<b>27 077</b>
Community and social services		13 347	8 100	8 100	–	–	1 350	(1 350)	-100%	8 100
Sport and recreation		–	17 977	17 977	–	–	2 996	(2 996)	-100%	17 977
Public safety		–	1 000	1 000	–	–	167	(167)	-100%	1 000
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>16 270</b>	<b>60 000</b>	<b>60 000</b>	<b>655</b>	<b>655</b>	<b>10 000</b>	<b>(9 345)</b>	<b>-93%</b>	<b>60 000</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		16 270	60 000	60 000	655	655	10 000	(9 345)	-93%	60 000
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>17 414</b>	<b>147 783</b>	<b>147 783</b>	<b>5 629</b>	<b>5 629</b>	<b>24 631</b>	<b>(19 002)</b>	<b>-77%</b>	<b>147 783</b>
Energy sources		–	12 557	12 557	–	–	2 093	(2 093)	-100%	12 557
Water management		12 934	120 291	120 291	3 868	3 868	20 049	(16 181)	-81%	120 291
Waste water management		(0)	11 858	11 858	1 761	1 761	1 976	(215)	-11%	11 858
Waste management		4 480	3 077	3 077	–	–	513	(513)	-100%	3 077
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>
<b>Funded by:</b>										
National Government		47 031	233 760	233 760	3 624	3 624	38 960	(35 336)	-91%	233 760
Provincial Government		(0)	–	–	2 660	2 660	–	2 660	#DIV/0!	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	1 000	1 000	–	–	167	(167)	-100%	1 000
Transfers recognised - capital		47 031	234 760	234 760	6 284	6 284	39 127	(32 843)	-84%	234 760
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		54	400	400	–	–	67	(67)	-100%	400
<b>Total Capital Funding</b>		<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>	<b>6 284</b>	<b>39 193</b>	<b>(32 910)</b>	<b>-84%</b>	<b>235 160</b>

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		649 985	(598 504)	(598 504)	123 276	(598 504)
Call investment deposits		(464 449)	664 776	664 776	41 391	664 776
Consumer debtors		124 167	95 117	95 117	187 075	95 117
Other debtors		96 085	23 681	23 681	88 829	23 681
Current portion of long-term receivables						
Inventory		11 825	97 908	97 908	11 825	97 908
<b>Total current assets</b>		<b>417 613</b>	<b>282 978</b>	<b>282 978</b>	<b>452 396</b>	<b>282 978</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		151 431	162 576	162 576	151 431	162 576
Investments in Associate						
Property, plant and equipment		2 943 160	3 729 880	3 729 880	2 926 872	3 729 880
Biological						
Intangible		13 463	—	—	13 095	—
Other non-current assets		14	14	14	14	14
<b>Total non current assets</b>		<b>3 108 069</b>	<b>3 892 470</b>	<b>3 892 470</b>	<b>3 091 412</b>	<b>3 892 470</b>
<b>TOTAL ASSETS</b>		<b>3 525 681</b>	<b>4 175 448</b>	<b>4 175 448</b>	<b>3 543 809</b>	<b>4 175 448</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Borrowing		22 699	36 988	36 988	22 681	36 988
Consumer deposits		24	—	—	27	—
Trade and other payables		458 740	27 971	27 971	248 405	27 971
Provisions		45 253	—	—	45 216	—
<b>Total current liabilities</b>		<b>526 716</b>	<b>64 960</b>	<b>64 960</b>	<b>316 328</b>	<b>64 960</b>
<b>Non current liabilities</b>						
Borrowing		—	—	—	—	—
Provisions		36 413	31 172	31 172	36 513	31 172
<b>Total non current liabilities</b>		<b>36 413</b>	<b>31 172</b>	<b>31 172</b>	<b>36 513</b>	<b>31 172</b>
<b>TOTAL LIABILITIES</b>		<b>563 129</b>	<b>96 131</b>	<b>96 131</b>	<b>352 842</b>	<b>96 131</b>
<b>NET ASSETS</b>	2	<b>2 962 553</b>	<b>4 079 316</b>	<b>4 079 316</b>	<b>3 190 967</b>	<b>4 079 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		3 107 997	3 799 721	3 799 721	3 190 967	3 799 721
Reserves		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 107 997</b>	<b>3 799 721</b>	<b>3 799 721</b>	<b>3 190 967</b>	<b>3 799 721</b>

Balance sheet is not balancing.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021

## 2.7 Table C7: Cash Flow

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

Description R thousands	Ref 1	2020/21		Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		43 382	—	—	5 713	6 919	—	6 919	#DIV/0!	—	
Service charges		29 812	—	—	8 243	12 849	—	12 849	#DIV/0!	—	
Other revenue		424 314	—	—	225	8 320	—	8 320	#DIV/0!	—	
Transfers and Subsidies - Operational		766	—	—	1 850	1 850	—	1 850	#DIV/0!	—	
Transfers and Subsidies - Capital		171 764	—	—	173 467	198 467	171 764	26 703	16%	—	
Interest		3 547	—	—	519	901	—	901	#DIV/0!	—	
Dividends		—	—	—	—	—	—	—	—	—	
<b>Payments</b>											
Suppliers and employees		(404 322)	—	—	(16 833)	(294 379)	—	294 379	#DIV/0!	—	
Finance charges		—	—	—	—	—	—	—	—	—	
Transfers and Grants		—	—	—	—	—	—	—	—	—	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>269 264</b>	—	—	<b>173 184</b>	<b>(65 072)</b>	<b>171 764</b>	<b>236 837</b>	<b>138%</b>	—	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	
<b>Payments</b>											
Capital assets		(21 611)	—	—	(6 284)	(6 284)	—	6 284	#DIV/0!	—	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(21 611)</b>	—	—	<b>(6 284)</b>	<b>(6 284)</b>	—	<b>6 284</b>	<b>#DIV/0!</b>	—	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		(8)	24	—	1	(27)	—	(27)	#DIV/0!	—	
<b>Payments</b>											
Repayment of borrowing		—	—	—	(9)	(18)	—	18	#DIV/0!	—	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(8)</b>	<b>24</b>	—	<b>(8)</b>	<b>(45)</b>	—	<b>45</b>	<b>#DIV/0!</b>	—	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>247 645</b>	<b>24</b>	—	<b>166 892</b>	<b>(71 401)</b>	<b>171 764</b>	—	—	—	
Cash/cash equivalents at beginning:		48 781	398 729	398 729	61 597	—	—	—	—	—	
Cash/cash equivalents at month/year end:		296 425	398 753	398 729	(9 804)	171 764	—	—	—	—	

**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 2021

## Part 2: Supporting Documents

### Section 3: Performance Indicators

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

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.4%	20.0%	20.0%	0.0%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		15.5%	1.7%	1.7%	8.5%	1.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	79.3%	435.6%	435.6%	143.0%	435.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		35.2%	102.0%	102.0%	52.1%	102.0%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.2%	13.2%	13.2%	101.9%	13.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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		27.1%	28.9%	28.9%	15.9%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.6%	4.5%	4.5%	1.1%	4.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	19.0%	19.0%	0.0%	3.2%
<b>IDP regulation financial viability indicators</b>							
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						

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021

## 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 2021/22										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	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	50 279	23 577	18 157	18 625	18 256	17 313	98 231	517 945	762 301	670 368	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 713	14 864	10 724	8 377	8 579	8 561	40 732	223 316	332 866	289 564	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 187	333	203	216	225	211	1 764	8 463	12 602	10 879	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 137	1 022	1 021	1 019	1 168	1 017	6 102	63 831	77 317	73 137	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-	-
Interest on Arrear Debtor Accounts	1810	13 068	7 625	6 114	7 036	5 882	5 686	31 753	276 998	354 151	327 344	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-	-
Other	1900	956	533	92	220	87	147	534	32 829	35 397	33 816	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>85 340</b>	<b>47 953</b>	<b>36 312</b>	<b>35 493</b>	<b>34 197</b>	<b>32 935</b>	<b>179 116</b>	<b>1 123 367</b>	<b>1 574 714</b>	<b>1 405 108</b>	-	-
<b>2020/21 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	10 621	11 568	7 363	8 618	9 178	7 300	34 132	155 188	243 968	214 416	-	-
Commercial	2300	25 584	17 263	8 941	7 339	6 083	7 392	40 721	175 185	288 505	236 718	-	-
Households	2400	48 397	19 057	19 919	19 445	18 850	18 097	103 740	787 218	1 034 722	947 349	-	-
Other	2500	739	66	88	92	86	147	523	5 777	7 518	6 626	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>85 340</b>	<b>47 953</b>	<b>36 312</b>	<b>35 493</b>	<b>34 197</b>	<b>32 935</b>	<b>179 116</b>	<b>1 123 367</b>	<b>1 574 714</b>	<b>1 405 108</b>	-	-

### The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 536, 635 to R 1, 574, 713, 830 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 2021

## 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 2021/22								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	3 862	-	-	-	-	-	-	-	3 862
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									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 862</b>
										<b>3 874</b>

(a) Most of the creditors will be paid for August 2021.

## 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 Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Commission Paid (Rand)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														-
<b>Municipality sub-total</b>														-
<b>Entities</b>														-
<b>Entities sub-total</b>														-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>													-

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 2021

## **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**

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>549 333</b>	<b>485 440</b>	<b>485 440</b>	–	<b>198 690</b>	<b>80 907</b>	<b>117 783</b>	<b>145.6%</b>	<b>485 440</b>
Equitable Share		542 634	476 855	476 855	–	198 690	79 476	119 214	150.0%	476 855
Expanded Public Works Programme Integrated Grant		1 905	1 708	1 708	–	–	285	(285)	-100.0%	1 708
Local Government Financial Management Grant		1 700	1 850	1 850	–	–	308	(308)	-100.0%	1 850
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		3 094	5 027	5 027	–	–	838	(838)	-100.0%	5 027
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		<b>568</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Capacity Building and Other Grants		568	–	–	–	–	–	–	–	–
Libraries; Archives and Museums		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]										
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]										
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
National Library South Africa		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	<b>549 901</b>	<b>485 440</b>	<b>485 440</b>	–	<b>198 690</b>	<b>80 907</b>	<b>117 783</b>	<b>145.6%</b>	<b>485 440</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		201 319	233 760	233 760	–	–	38 960	(38 960)	-100.0%	233 760
Municipal Infrastructure Grant		129 610	162 544	162 544	–	–	27 091	(27 091)	-100.0%	162 544
Water Services Infrastructure Grant		71 709	71 216	71 216	–	–	11 869	(11 869)	-100.0%	71 216
<b>Provincial Government:</b>		<b>12 284</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Infrastructure Grant		12 284	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]										
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]										
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Registration of Deeds Trade Account		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	<b>213 603</b>	<b>233 760</b>	<b>233 760</b>	–	–	<b>38 960</b>	(38 960)	-100.0%	<b>233 760</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>763 504</b>	<b>719 200</b>	<b>719 200</b>	–	<b>198 690</b>	<b>119 867</b>	<b>78 823</b>	<b>65.8%</b>	<b>719 200</b>

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021

**The municipality received the following grants to date:**

- **Grants Received for the month of July 2021**

1. Municipality received equitable shares of R198, 690, 000 (million) in July 2021.

- **Grants Received for the month of August 2021**

2. Expanded Public Works Program R427 000
3. Provincial Infrastructure Grant R3 058 923
4. Financial Management Grant R 1 850 000
- 5.

## 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.

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description R thousands	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		108 563	3 558	3 558	179	383	593	(210)	-35.4%	3 558
Equitable Share		104 945	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		1 905	1 708	1 708	126	174	285	(111)	-38.9%	1 708
Local Government Financial Management Grant		1 713	1 850	1 850	53	209	308	(99)	-32.1%	1 850
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		108 563	3 558	3 558	179	383	593	(210)	-35.4%	3 558
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		47 031	233 760	233 760	3 624	3 624	38 960	(35 336)	-90.7%	233 760
Municipal Infrastructure Grant		34 096	162 544	162 544	2 416	2 416	27 091	(24 674)	-91.1%	162 544
Water Services Infrastructure Grant		12 934	71 216	71 216	1 208	1 208	11 869	(10 662)	-89.8%	71 216
Provincial Government:		(0)	—	—	2 660	2 660	—	2 660	#DIV/0!	—
Infrastructure Grant		(0)	—	—	2 660	2 660	—	2 660	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	1 000	1 000	—	—	167	(167)	-100.0%	1 000
Municipal Infrastructure Investment Unit		—	1 000	1 000	—	—	167	(167)	-100.0%	1 000
National Small Business Council		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		47 031	234 760	234 760	6 284	6 284	39 127	(32 843)	-83.9%	234 760
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>155 593</b>	<b>238 318</b>	<b>238 318</b>	<b>6 463</b>	<b>6 667</b>	<b>39 720</b>	<b>(33 053)</b>	<b>-83.2%</b>	<b>238 318</b>

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
STATEMENT AUGUST 2021**

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

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

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<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		-	-	-	-	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021

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

### 8.1 Supporting Table SC8

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

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
	1	A	B	C					D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		17 092	17 256	17 256	1 347	2 694	2 876	(182)	-6% 17 256
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		2 940	2 945	2 945	245	488	491	(3)	-1% 2 945
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		4 995	5 140	5 140	416	832	857	(25)	-3% 5 140
<b>Sub Total - Councillors</b>		25 027	25 340	25 340	2 007	4 013	4 223	(210)	-5% 25 340
% increase	4		1.3%	1.3%					1.3%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		4 946	8 678	8 678	487	974	1 446	(472)	-33% 8 678
Pension and UIF Contributions		324	618	618	16	33	103	(70)	-68% 618
Medical Aid Contributions		83	104	104	4	8	17	(9)	-51% 104
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		220	349	349	-	-	58	(58)	-100% 349
Motor Vehicle Allowance		1 059	1 159	1 159	72	143	193	(50)	-26% 1 159
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-63% 1
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		6 632	10 908	10 908	579	1 159	1 818	(659)	-36% 10 908
% increase	4		64.5%	64.5%					64.5%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		165 165	174 917	174 917	13 714	29 280	29 153	127	0% 174 917
Pension and UIF Contributions		32 912	35 632	35 632	2 834	5 666	5 939	(273)	-5% 35 632
Medical Aid Contributions		13 326	15 408	15 408	1 197	2 386	2 568	(182)	-7% 15 408
Overtime		11 150	8 009	8 009	1 000	1 900	1 335	565	42% 8 009
Performance Bonus		20 926	12 836	12 836	464	2 073	2 139	(66)	-3% 12 836
Motor Vehicle Allowance		520	560	560	35	70	93	(23)	-25% 560
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		537	566	566	47	93	94	(2)	-2% 566
Other benefits and allowances		2 460	2 133	2 133	239	406	356	51	14% 2 133
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		3 026	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		250 021	250 063	250 063	19 529	41 874	41 677	197	0% 250 063
% increase	4		0.0%	0.0%					0.0%
<b>Total Parent Municipality</b>		281 680	286 311	286 311	22 116	47 046	47 719	(673)	-1% 286 311
Unpaid salary, allowances & benefits in arrears:									

Total Municipal Entities		-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		281 680	286 311	286 311	22 116	47 046	47 719	(673)	-1% 286 311
% increase	4		1.6%	1.6%					1.6%
<b>TOTAL MANAGERS AND STAFF</b>		256 653	260 971	260 971	20 109	43 033	43 495	(463)	-1% 260 971

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

Expenditure and budgeted expenditure on -

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT AUGUST 2021

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

## **Section 9: Actual & Revised Targets for Cash Receipts**

### **9.1 Supporting Table SC9**

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

Description R thousands	Ref 1	Budget Year 2021/22												2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Receipts By Source</b>																
Property rates		1 205	5 713	-	-	-	-	-	-	-	-	-	(6 919)	-	85 488	89 250
Service charges - electricity revenue													-			
Service charges - water revenue		4 441	8 004	-	-	-	-	-	-	-	-	-	(12 446)	-	69 606	72 669
Service charges - sanitation revenue		139	221	-	-	-	-	-	-	-	-	-	(359)	-	433	453
Service charges - refuse		26	18	-	-	-	-	-	-	-	-	-	(44)	-	342	357
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	79	83
Interest earned - external investments		382	519	-	-	-	-	-	-	-	-	-	(901)	-	5 158	5 385
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		62	97	-	-	-	-	-	-	-	-	-	(159)	-	2 084	2 176
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	52	54
Agency services													-			
Transfers and Subsidies - Operational		-	1 850	-	-	-	-	-	-	-	-	-	(1 850)	-	524 921	516 619
Other revenue		8 033	128	-	-	-	-	-	-	-	-	-	(8 161)	-	36 436	39 068
<b>Cash Receipts by Source</b>		<b>14 289</b>	<b>16 550</b>	-	-	-	-	-	-	-	-	-	(30 839)	-	<b>724 601</b>	<b>726 112</b>
<b>Other Cash Flows by Source</b>													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25 000	1 703	-	-	-	-	-	-	-	-	-	(26 703)	-	215 962	242 945
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public													-			
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	1 042	1 088
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	(24)	(24)	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>39 289</b>	<b>18 253</b>	-	-	-	-	-	-	-	-	-	(57 566)	(24)	<b>941 605</b>	<b>970 146</b>
<b>Cash Payments by Type</b>													-			
Employee related costs		(267)	385	-	-	-	-	-	-	-	-	-	(118)	-	293 106	301 968
Remuneration of councillors													-			
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		43 274	-	-	-	-	-	-	-	-	-	-	(43 274)	-	81 725	85 320
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities													-			
Grants and subsidies paid - other													-			
General expenses		234 539	15 619	-	-	-	-	-	-	-	-	-	(250 158)	-	183 292	189 757
<b>Cash Payments by Type</b>		<b>277 545</b>	<b>16 005</b>	-	-	-	-	-	-	-	-	-	(293 590)	-	<b>558 123</b>	<b>577 045</b>
<b>Other Cash Flows/Payments by Type</b>													-			
Capital assets		-	6 284	-	-	-	-	-	-	-	-	-	(6 284)	-	217 421	243 125
Repayment of borrowing		9	9	-	-	-	-	-	-	-	-	-	(18)	-	-	-
Other Cash Flows/Payments		-	829	-	-	-	-	-	-	-	-	-	(829)	-	-	-
<b>Total Cash Payments by Type</b>		<b>277 554</b>	<b>23 126</b>	-	-	-	-	-	-	-	-	-	(300 680)	-	<b>775 544</b>	<b>820 170</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(238 265)</b>	<b>(4 873)</b>	-	-	-	-	-	-	-	-	-	<b>243 115</b>	<b>(24)</b>	<b>166 060</b>	<b>149 976</b>
Cash/cash equivalents at the monthly/year beginning:		61 597	(176 669)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	(181 542)	61 597	61 573	227 633
Cash/cash equivalents at the monthly/year end:													61 573	61 573	227 633	377 609

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**9.2 Supporting Table SC1**

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
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> Variances was not Calculated			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

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**Section 10: Capital Programme Performance**

**10. Supporting table SC12**

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

Month	Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July	6 132	19 597	19 597	–		19 597	–		
August	12 747	19 597	19 597	6 284	#VALUE!	39 193	#VALUE!	#VALUE!	#VALUE!
September	6 595	19 597	19 597	–		58 790	–		
October	6 351	19 597	19 597	–		78 387	–		
November	(247)	19 597	19 597	–		97 983	–		
December	34 705	19 597	19 597	–		117 580	–		
January	6 905	19 597	19 597	–		137 177	–		
February	9 910	19 597	19 597	–		156 773	–		
March	24 087	19 597	19 597	–		176 370	–		
April	18 746	19 597	19 597	–		195 967	–		
May	11 326	19 597	19 597	–		215 563	–		
June	(90 172)	19 597	19 596	–		235 160	–		
<b>Total Capital expenditure</b>	<b>47 085</b>	<b>235 160</b>	<b>235 160</b>	<b>6 284</b>					

**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

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**10.2.1 Supporting Table SC13a**

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

Description	Ref	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		17 414	147 783	147 783	5 629	5 629	24 631	19 002	77.1%
Roads Infrastructure		—	—	—	—	—	—	—	—
Roads		—	—	—	—	—	—	—	—
Road Structures		—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—
Electrical Infrastructure		—	12 557	12 557	—	—	2 093	2 093	100.0%
Power Plants		—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—
LV Networks		—	12 557	12 557	—	—	2 093	2 093	100.0%
Capital Spares		—	—	—	—	—	—	—	—
Water Supply Infrastructure		12 934	120 291	120 291	3 868	3 868	20 049	16 181	80.7%
Dams and Weirs		—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—
Distribution		12 934	120 291	120 291	3 868	3 868	20 049	16 181	80.7%
Distribution Points		—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Sanitation Infrastructure		(0)	11 858	11 858	1 761	1 761	1 976	215	10.9%
Pump Station		—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—
Toilet Facilities		(0)	11 858	11 858	1 761	1 761	1 976	215	10.9%
Capital Spares		—	—	—	—	—	—	—	—
Solid Waste Infrastructure		4 480	3 077	3 077	—	—	513	513	100.0%
Landfill Sites		4 480	3 077	3 077	—	—	513	513	100.0%
<b>Furniture and Office Equipment</b>		—	300	300	—	—	50	50	100.0%
Furniture and Office Equipment		—	300	300	—	—	50	50	100.0%
<b>Machinery and Equipment</b>		54	—	—	—	—	—	—	—
Machinery and Equipment		54	—	—	—	—	—	—	—
<b>Transport Assets</b>		—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—
<b>Land</b>		—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—
<b>Zoo's, Marine and Non-biological Animals</b>		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
<b>Total Capital Expenditure on new assets</b>	1	17 468	148 083	148 083	5 629	5 629	24 681	19 052	77.2%
									148 083

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**10.2.2 Supporting Table SC13b**

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		-	27 077	27 077	-	-	4 513	4 513	100.0%	27 077
Community Facilities		-	27 077	27 077	-	-	4 513	4 513	100.0%	27 077
Halls		-	25 977	25 977	-	-	4 329	4 329	100.0%	25 977
Testing Stations		-	1 000	1 000	-	-	167	167	100.0%	1 000
Public Open Space		-	100	100	-	-	17	17	100.0%	100
<u>Other assets</u>		13 347	-	-	-	-	-	-	-	-
Operational Buildings		13 347	-	-	-	-	-	-	-	-
Stores		13 347	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	13 347	27 077	27 077	-	-	4 513	4 513	100.0%	27 077

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## 10.2.3 Supporting Table SC13c

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

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		38 317	29 250	29 250	2 055	2 934	4 875	1 941	39.8%	29 250
Roads Infrastructure		1 140	550	550	-	-	92	92	100.0%	550
Roads		1 131	500	500	-	-	83	83	100.0%	500
Road Structures									-	
Road Furniture		9	50	50	-	-	8	8	100.0%	50
Capital Spares									-	
Storm water Infrastructure		62	-	-	-	-	-	-	-	-
Drainage Collection									-	
Storm water Conveyance		62	-	-	-	-	-	-	-	-
Attenuation									-	
Electrical Infrastructure		999	500	500	-	-	83	83	100.0%	500
Power Plants									-	
HV Substations									-	
HV Switching Station									-	
HV Transmission Conductors									-	
MV Substations									-	
MV Switching Stations									-	
MV Networks									-	
LV Networks		999	500	500	-	-	83	83	100.0%	500
Capital Spares									-	
Water Supply Infrastructure		1 060	1 000	1 000	-	-	167	167	100.0%	1 000
Dams and Weirs									-	
Boreholes									-	
Reservoirs		1 060	1 000	1 000	-	-	167	167	100.0%	1 000
Solid Waste Infrastructure		35 057	27 200	27 200	2 055	2 934	4 533	1 600	35.3%	27 200
Landfill Sites		35 057	27 200	27 200	2 055	2 934	4 533	1 600	35.3%	27 200
<b>Community Assets</b>		56	150	150	-	-	25	25	100.0%	150
Community Facilities		-	50	50	-	-	8	8	100.0%	50
Cemeteries/Crematoria		-	50	50	-	-	8	8	100.0%	50
Sport and Recreation Facilities		56	100	100	-	-	17	17	100.0%	100
Indoor Facilities									-	
Outdoor Facilities		56	100	100	-	-	17	17	100.0%	100
<b>Other assets</b>		4 130	2 300	2 300	4	8	383	375	97.8%	2 300
Operational Buildings		4 130	2 300	2 300	4	8	383	375	97.8%	2 300
Municipal Offices		4 130	2 300	2 300	4	8	383	375	97.8%	2 300

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<b>Intangible Assets</b>	2	2 000	2 000	-	-	333	333	100.0%	2 000	
Servitudes								-		
Licences and Rights	2	2 000	2 000	-	-	333	333	100.0%	2 000	
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>	2	2 000	2 000	-	-	333	333	100.0%	2 000	
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
<b>Computer Equipment</b>	8	50	50	-	-	8	8	100.0%	50	
Computer Equipment	8	50	50	-	-	8	8	100.0%	50	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-	
Furniture and Office Equipment								-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-	
Machinery and Equipment								-		
<b>Transport Assets</b>	10 994	7 100	7 100	-	3	1 183	1 181	99.8%	7 100	
Transport Assets	10 994	7 100	7 100	-	3	1 183	1 181	99.8%	7 100	
<b>Land</b>	-	-	-	-	-	-	-		-	
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals								-		
<b>Total Repairs and Maintenance Expenditure</b>	1	53 508	40 850	40 850	2 060	2 945	6 808	3 864	56.7%	40 850

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## 10.2.4 Supporting Table SC13d

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

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>104 954</b>	<b>128 182</b>	<b>128 182</b>	<b>17 453</b>	<b>17 453</b>	<b>21 364</b>	<b>3 911</b>	<b>18.3%</b>	<b>128 182</b>
Roads Infrastructure		42 200	57 209	57 209	6 986	6 986	9 535	2 549	26.7%	57 209
Roads		42 200	57 209	57 209	6 986	6 986	9 535	2 549	26.7%	57 209
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4 251	3 727	3 727	708	708	621	(87)	-14.1%	3 727
Drainage Collection		4 251	3 727	3 727	708	708	621	(87)	-14.1%	3 727
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 084	3 340	3 340	514	514	557	43	7.7%	3 340
Power Plants		3 084	3 340	3 340	514	514	557	43	7.7%	3 340
Water Supply Infrastructure		51 852	59 662	59 662	8 650	8 650	9 944	1 293	13.0%	59 662
Distribution		51 852	59 662	59 662	8 650	8 650	9 944	1 293	13.0%	59 662
Sanitation Infrastructure		2 771	3 148	3 148	462	462	525	63	12.0%	3 148
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		2 771	3 148	3 148	462	462	525	63	12.0%	3 148
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		796	1 097	1 097	133	133	183	50	27.5%	1 097
Landfill Sites		796	1 097	1 097	133	133	183	50	27.5%	1 097
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		<b>18 978</b>	<b>16 201</b>	<b>16 201</b>	<b>3 239</b>	<b>3 239</b>	<b>2 700</b>	<b>(539)</b>	<b>-19.9%</b>	<b>16 201</b>
Community Facilities		18 978	16 201	16 201	3 239	3 239	2 700	(539)	-19.9%	16 201
Halls		15 395	14 471	14 471	2 642	2 642	2 412	(230)	-9.5%	14 471
Centres		3 583	1 730	1 730	597	597	288	(309)	-107.0%	1 730
<b>Other assets</b>		<b>6 332</b>	<b>8 365</b>	<b>8 365</b>	<b>1 059</b>	<b>1 059</b>	<b>1 394</b>	<b>335</b>	<b>24.0%</b>	<b>8 365</b>
Operational Buildings		6 332	8 365	8 365	1 059	1 059	1 394	335	24.0%	8 365
Municipal Offices		6 332	8 365	8 365	1 059	1 059	1 394	335	24.0%	8 365

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	2 469	5 376	5 376	368	368	896	528	58.9%	5 376	
Servitudes							—			
Licences and Rights	2 469	5 376	5 376	368	368	896	528	58.9%	5 376	
<i>Water Rights</i>							—			
<i>Effluent Licenses</i>							—			
<i>Solid Waste Licenses</i>							—			
<i>Computer Software and Applications</i>	2 469	5 376	5 376	368	368	896	528	58.9%	5 376	
<i>Load Settlement Software Applications</i>							—			
<i>Unspecified</i>	—	—	—	—	—	—	—		—	
<b>Computer Equipment</b>	—	—	—	—	—	—	—		—	
Computer Equipment										
<b>Furniture and Office Equipment</b>	<b>4 082</b>	<b>4 016</b>	<b>4 016</b>	<b>494</b>	<b>494</b>	<b>669</b>	<b>175</b>	<b>26.2%</b>	<b>4 016</b>	
Furniture and Office Equipment	4 082	4 016	4 016	494	494	669	175	26.2%	4 016	
<b>Machinery and Equipment</b>	<b>362</b>	<b>1 387</b>	<b>1 387</b>	<b>45</b>	<b>45</b>	<b>231</b>	<b>186</b>	<b>80.5%</b>	<b>1 387</b>	
Machinery and Equipment	362	1 387	1 387	45	45	231	186	80.5%	1 387	
<b>Transport Assets</b>	<b>2 339</b>	<b>4 156</b>	<b>4 156</b>	<b>281</b>	<b>281</b>	<b>693</b>	<b>411</b>	<b>59.4%</b>	<b>4 156</b>	
Transport Assets	2 339	4 156	4 156	281	281	693	411	59.4%	4 156	
<b>Land</b>	—	—	—	—	—	—	—		—	
Land										
<b>Zoo's, Marine and Non-biological Animals</b>	—	—	—	—	—	—	—		—	
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	<b>1</b>	<b>139 517</b>	<b>167 684</b>	<b>167 684</b>	<b>22 940</b>	<b>22 940</b>	<b>27 947</b>	<b>5 007</b>	<b>17.9%</b>	<b>167 684</b>

## 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	2020/21		Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
	1								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>16 270</b>	<b>60 000</b>	<b>60 000</b>	<b>655</b>	<b>655</b>	<b>10 000</b>	<b>9 345</b>	<b>93.4%</b>
Roads Infrastructure		16 270	60 000	60 000	655	655	10 000	9 345	93.4%
<i>Roads</i>		16 270	60 000	60 000	655	655	10 000	9 345	93.4%
<b>Total Capital Expenditure on upgrading of existing</b>	<b>1</b>	<b>16 270</b>	<b>60 000</b>	<b>60 000</b>	<b>655</b>	<b>655</b>	<b>10 000</b>	<b>9 345</b>	<b>93.4%</b>