

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

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# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 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 30 May 2020 (R'000)				YearTDActuals	YearTDBudget	YTD Variance
<b>Operating Expenditure</b>						
			905,675,747.00	788,684,000.00	834,835,000.00	94.47%
<b>Operating Revenue</b>						
			-980,389,318.00	-786,577,000.00	-716,913,000.00	109.72%
<b>Capital Expenditure</b>						
			206,219,362.00	109,769,000.00	188,766,000.00	58.15%

This is the Eleventh report for the 2019/2020 financial year, that leads to the under expenditure of 5.53% against the year to date actuals.

There is an over collection of 109.72% under revenue against the year to date actuals, this is due to non-payment of services as expected.

The under expenditure of 41.85% against the year to date actuals on the capital expenditure is due to municipal capital expenditure which is not fixed.

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### **1.5 Capital Expenditure**

Under expenditure of 41.85% against the year to date actuals, this is due to the Municipal capital expenditure which is not fixed as well as the late appointment of contractors.

The above percentage of 58.15% is based on the year to date budget, not the amount received.

### **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)

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(v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure  
(municipal vote, standard classification and funding)

(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.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 2.1 Table C1 Monthly Statements Summary

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M11 May

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	134 800	142 164	142 164	11 707	129 532	130 317	(784)	-1%	142 164
Service charges	154 209	184 251	184 251	11 367	156 600	168 897	(12 297)	-7%	184 251
Investment revenue	453	5 400	6 400	4	5 064	5 750	(686)	-12%	6 400
Transfers and subsidies	397 008	437 830	374 551	65 600	432 704	350 694	82 010	23%	374 551
Other own revenue	55 860	66 922	66 918	6 507	62 677	61 255	1 422	2%	66 918
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>742 329</b>	<b>836 566</b>	<b>774 284</b>	<b>95 185</b>	<b>786 577</b>	<b>716 913</b>	<b>69 665</b>	<b>10%</b>	<b>774 284</b>
Employee costs	194 442	270 275	248 852	16 270	198 572	228 609	(30 037)	-13%	248 852
Remuneration of Councillors	22 827	25 371	25 371	1 969	22 795	23 257	(462)	-2%	25 371
Depreciation & asset impairment	159 814	154 537	154 537	12 878	124 274	141 659	(17 385)	-12%	154 537
Finance charges	6 178	3 689	3 689	117	2 309	3 382	(1 073)	-32%	3 689
Materials and bulk purchases	114 908	109 277	92 572	2 115	82 591	86 686	(4 095)	-5%	92 572
Transfers and subsidies	75	-	-	-	-	-	-	-	-
Other expenditure	577 827	404 091	380 654	15 892	358 142	351 242	6 901	2%	380 654
<b>Total Expenditure</b>	<b>1 076 070</b>	<b>967 240</b>	<b>905 676</b>	<b>49 240</b>	<b>788 684</b>	<b>834 835</b>	<b>(46 151)</b>	<b>-6%</b>	<b>905 676</b>
<b>Surplus/(Deficit)</b>	<b>(333 741)</b>	<b>(130 674)</b>	<b>(131 392)</b>	<b>45 945</b>	<b>(2 107)</b>	<b>(117 922)</b>	<b>115 816</b>	<b>-98%</b>	<b>(131 392)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	88 203	87 086	93 773	15 815	44 745	85 179	###	-47%	93 773
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	91 481	112 438	112 332	-	72 797	102 983	(30 186)	-29%	112 332
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(154 057)</b>	<b>68 850</b>	<b>74 714</b>	<b>61 759</b>	<b>115 436</b>	<b>70 240</b>	<b>45 196</b>	<b>64%</b>	<b>74 714</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(154 057)</b>	<b>68 850</b>	<b>74 714</b>	<b>61 759</b>	<b>115 436</b>	<b>70 240</b>	<b>45 196</b>	<b>64%</b>	<b>74 714</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>70 100</b>	<b>204 802</b>	<b>206 219</b>	<b>7 347</b>	<b>109 769</b>	<b>188 766</b>	<b>(78 997)</b>	<b>-42%</b>	<b>206 219</b>
Capital transfers recognised	62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-42%	206 105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 440	114	(740)	140	389	(250)	-64%	114
<b>Total sources of capital funds</b>	<b>62 181</b>	<b>204 802</b>	<b>206 219</b>	<b>7 347</b>	<b>109 769</b>	<b>188 766</b>	<b>(78 997)</b>	<b>-42%</b>	<b>206 219</b>
<b>Financial position</b>									
Total current assets	155 836	572 098	572 098		223 274				572 098
Total non current assets	3 493 340	1 785 427	1 786 844		3 349 749				1 786 844
Total current liabilities	361 268	172 503	172 503		307 152				172 503
Total non current liabilities	31 543	24 600	24 600		32 093				24 600
Community wealth/Equity	3 441 503	2 160 422	2 156 152		3 165 517				2 156 152
<b>Cash flows</b>									
Net cash from (used) operating	(617 249)	(690 164)	(570 991)	36 362	515 398	529 557	14 159	3%	570 991
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	43 830	132 519	132 503	139	(34 383)	(121 461)	(87 078)	72%	(132 503)
<b>Cash/cash equivalents at the month/year end</b>	<b>(572 110)</b>	<b>(533 268)</b>	<b>(414 111)</b>	<b>-</b>	<b>545 688</b>	<b>408 096</b>	<b>(137 592)</b>	<b>-34%</b>	<b>438 488</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	32 603	34 153	34 656	32 235	31 217	24 978	140 002	881 594	1 211 439
<b>Creditors Age Analysis</b>									
Total Creditors	2 030	72	2 198	-	-	-	-	-	4 300

## **MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020**

### **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) - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>576 222</b>	<b>481 392</b>	<b>420 660</b>	<b>80 737</b>	<b>460 564</b>	<b>392 523</b>	68 041	17%	<b>420 660</b>
Executive and council		653	1 695	1 695	–	784	1 554	(769)	-50%	1 695
Finance and administration		575 569	479 697	418 965	80 737	459 780	390 969	68 811	18%	418 965
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>27 513</b>	<b>19 245</b>	<b>35 367</b>	<b>466</b>	<b>36 650</b>	<b>30 592</b>	6 058	20%	<b>35 367</b>
Community and social services		24 966	14 640	31 762	466	31 467	27 171	4 296	16%	31 762
Sport and recreation		42	55	55	–	2	50	(48)	-96%	55
Public safety		2 505	4 550	3 550	–	5 181	3 371	1 810	54%	3 550
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>58 410</b>	<b>67 461</b>	<b>64 921</b>	<b>2 615</b>	<b>33 984</b>	<b>59 807</b>	(25 824)	-43%	<b>64 921</b>
Planning and development		2 445	5 268	3 733	2 615	2 730	3 601	(871)	-24%	3 733
Road transport		55 965	62 193	61 188	–	31 254	56 207	(24 953)	-44%	61 188
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>259 870</b>	<b>467 992</b>	<b>459 442</b>	<b>27 182</b>	<b>372 922</b>	<b>422 152</b>	(49 230)	-12%	<b>459 442</b>
Energy sources		5 282	19 858	20 417	–	9 684	18 650	(8 966)	-48%	20 417
Water management		219 467	324 372	340 838	26 169	271 447	310 514	(39 067)	-13%	340 838
Waste water management		18 299	43 022	33 242	186	26 721	31 613	(4 892)	-15%	33 242
Waste management		16 821	80 741	64 944	827	65 070	61 375	3 695	6%	64 944
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>922 014</b>	<b>1 036 091</b>	<b>980 389</b>	<b>111 000</b>	<b>904 120</b>	<b>905 075</b>	(955)	0%	<b>980 389</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>402 883</b>	<b>395 400</b>	<b>330 312</b>	<b>24 414</b>	<b>272 041</b>	<b>305 336</b>	(33 295)	-11%	<b>330 312</b>
Executive and council		89 330	107 752	83 503	5 091	68 410	77 827	(9 417)	-12%	83 503
Finance and administration		310 103	283 950	243 346	19 045	200 399	224 309	(23 910)	-11%	243 346
Internal audit		3 450	3 697	3 462	278	3 233	3 201	31	1%	3 462
<i><b>Community and public safety</b></i>		<b>107 526</b>	<b>101 815</b>	<b>80 924</b>	<b>5 655</b>	<b>73 794</b>	<b>75 911</b>	(2 117)	-3%	<b>80 924</b>
Community and social services		45 249	30 483	22 926	1 595	14 627	21 618	(6 991)	-32%	22 926
Sport and recreation		33 189	29 289	25 716	1 948	34 908	23 958	10 950	46%	25 716
Public safety		29 088	42 043	32 283	2 112	24 259	30 336	(6 077)	-20%	32 283
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>150 851</b>	<b>115 204</b>	<b>97 237</b>	<b>7 278</b>	<b>69 519</b>	<b>90 048</b>	(20 529)	-23%	<b>97 237</b>
Planning and development		17 339	31 369	25 455	1 688	18 287	23 679	(5 392)	-23%	25 455
Road transport		133 512	83 834	71 782	5 590	51 232	66 368	(15 137)	-23%	71 782
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>414 810</b>	<b>354 822</b>	<b>397 203</b>	<b>11 893</b>	<b>373 331</b>	<b>363 540</b>	9 791	3%	<b>397 203</b>
Energy sources		27 188	31 909	31 754	2 911	28 562	28 806	(244)	-1%	31 754
Water management		307 502	241 660	290 899	6 533	282 639	266 000	16 640	6%	290 899
Waste water management		32 008	18 784	24 790	1 523	16 999	22 702	(5 702)	-25%	24 790
Waste management		48 112	62 469	49 761	927	45 130	46 033	(903)	-2%	49 761
<i><b>Other</b></i>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 076 070</b>	<b>967 240</b>	<b>905 676</b>	<b>49 240</b>	<b>788 684</b>	<b>834 835</b>	(46 151)	-6%	<b>905 676</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(154 057)</b>	<b>68 850</b>	<b>74 714</b>	<b>61 759</b>	<b>115 436</b>	<b>70 240</b>	<b>45 196</b>	<b>64%</b>	<b>74 714</b>

### Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 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) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		653	1 695	1 695	—	784	1 554	(769)	-49.5%	1 695
Vote 02 - Office Of The Accounting Officer		—	—	—	—	—	—	—	—	—
Vote 03 - Budget And Treasury Office		575 355	479 197	418 197	80 341	460 687	390 377	70 310	18.0%	418 197
Vote 04 - Corporate Services		214	500	768	396	(907)	592	(1 499)	-253.1%	768
Vote 05 - Community Services		44 334	99 987	100 311	1 293	101 720	91 968	9 752	10.6%	100 311
Vote 06 - Planning & Development		107	100	150	—	115	132	(17)	-12.7%	150
Vote 07 - Infrastructure & Technical Services		301 352	454 612	459 268	28 970	341 721	420 453	(78 732)	-18.7%	459 268
Vote 08 -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	922 014	1 036 091	980 389	111 000	904 120	905 075	(955)	-0.1%	980 389
Expenditure by Vote	1									
Vote 01 - Municipal Council		71 986	86 146	67 177	4 297	54 639	62 543	(7 903)	-12.6%	67 177
Vote 02 - Office Of The Accounting Officer		20 795	25 303	19 788	1 072	17 003	18 485	(1 482)	-8.0%	19 788
Vote 03 - Budget And Treasury Office		217 956	126 092	120 458	9 613	77 929	110 616	(32 686)	-29.5%	120 458
Vote 04 - Corporate Services		132 098	137 336	105 218	8 656	109 711	97 362	12 349	12.7%	105 218
Vote 05 - Community Services		170 008	182 220	145 979	7 286	130 382	136 085	(5 703)	-4.2%	145 979
Vote 06 - Planning & Development		15 000	26 202	21 872	1 402	15 526	20 351	(4 825)	-23.7%	21 872
Vote 07 - Infrastructure & Technical Services		448 227	383 941	425 183	16 914	383 494	389 394	(5 900)	-1.5%	425 183
Vote 08 -		—	—	—	—	—	—	—	—	—
Vote 09 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	1 076 070	967 240	905 676	49 240	788 684	834 835	(46 151)	-5.5%	905 676
Surplus/ (Deficit) for the year	2	(154 057)	68 850	74 714	61 759	115 436	70 240	45 196	64.3%	74 714

### Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.

The operating expenditure budget is approved by Council on a municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates:

Municipal Council, Office of the accounting officer, Corporate Services, Budget and Treasury, Technical/Infrastructure Services, Community Services, as well as Planning & Economic Development.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

**Table C4: Financial Performance (revenue & expenditure)**

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		134,800	142,164	142,164	11,904	117,826	118,470	(644)	-1%	142,164
Service charges - electricity revenue		-	-	-	-	(1,095)	(0)	(1,095)	#####	-
Service charges - water revenue		147,290	171,557	171,557	12,063	140,021	142,964	(2,943)	-2%	171,557
Service charges - sanitation revenue		2,274	2,750	2,750	194	2,279	2,292	(12)	-1%	2,750
Service charges - refuse revenue		4,645	9,944	9,944	827	8,351	8,287	64	1%	9,944
Rental of facilities and equipment		42	51	71	6	61	54	7	12%	71
Interest earned - external investments		453	5,400	6,400	459	5,053	5,100	(47)	-1%	6,400
Interest earned - outstanding debtors		45,874	59,790	59,577	5,753	50,486	49,697	789	2%	59,577
Dividends received		4,237	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,326	4,500	3,500	-	-	3,150	(3,150)	-100%	3,500
Licences and permits		179	50	50	-	-	42	(42)	-100%	50
Agency services								-		
Transfers and subsidies		397,008	437,830	374,462	(3,004)	366,368	326,838	39,530	12%	374,462
Other revenue		1,934	2,531	3,431	18	1,919	2,649	(730)	-28%	3,431
Gains		1,269	-	-	-	73	-	73	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		742,329	836,566	773,905	28,218	691,341	659,542	31,800	5%	773,905
Expenditure By Type										
Employee related costs		194,442	270,275	248,852	18,538	182,303	208,365	(26,062)	-13%	248,852
Remuneration of councillors		22,827	25,371	25,371	1,969	20,826	21,143	(317)	-1%	25,371
Debt impairment		296,210	122,540	180,148	-	4,026	147,090	(143,065)	-97%	180,148
Depreciation & asset impairment		159,814	154,537	154,537	12,878	128,895	128,781	114	0%	154,537
Finance charges		6,178	3,689	3,689	8	2,192	3,074	(882)	-29%	3,689
Bulk purchases		110,347	103,700	89,145	2,125	78,094	77,684	410	1%	89,145
Other materials		4,561	5,577	3,159	4	1,287	3,117	(1,830)	-59%	3,159
Contracted services		139,862	151,837	111,042	4,780	99,104	96,321	2,784	3%	111,042
Transfers and subsidies		75	-	-	-	-	-	-	-	-
Other expenditure		138,957	129,715	89,643	6,378	85,646	78,418	7,228	9%	89,643
Losses		2,797	-	-	-	1,245	-	1,245	#DIV/0!	-
Total Expenditure		1,076,070	967,240	905,587	46,680	603,618	763,991	(160,374)	-21%	905,587
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(333,741)	(130,674)	(131,682)	(18,461)	87,724	(104,450)	192,173	(0)	(131,682)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		88,203	87,086	93,773	-	2,110	76,584	(74,474)	(0)	93,773
Transfers and subsidies - capital (in-kind - all)		91,481	112,438	112,332	-	22,650	93,635	(70,985)	(0)	112,332
Surplus/(Deficit) after capital transfers & contributions		(154,057)	68,850	74,424	(18,461)	112,484	65,769			74,424
Taxation								-		
Surplus/(Deficit) after taxation		(154,057)	68,850	74,424	(18,461)	112,484	65,769			74,424
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(154,057)	68,850	74,424	(18,461)	112,484	65,769			74,424
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(154,057)	68,850	74,424	(18,461)	112,484	65,769			74,424

## Municipality noted the following challenges:

- The municipality still faces a challenge under the year to date actuals due to the amount of R 72 776 000 that appears under Inventory physical and monthly gains and the value is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,944 that appears under Inventory physical and losses.

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

**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 R107, 317, 000 (million) in March 2020.
- (c) Moses Kotane depend mostly on grants.

**Expenditure**

- (a) **Bulk Purchases**-The account for May 2020 has been paid.
- (b) **Contracted Services**-The payment for contractors is not fixed, some of the expenses are paid only if the services has been rendered.

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET  
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**2.5 Table C5: Capital Expenditure by Vote**

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–		–
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 04 - Corporate Services		106	–	–	–	–	–	–		–
Vote 05 - Community Services		1 315	–	–	–	–	–	–		–
Vote 06 - Planning & Development		–	–	–	–	–	–	–		–
Vote 07 - Infrastructure & Technical Services		53 934	73 298	77 791	2 166	47 750	70 784	(23 034)	-33%	77 791
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	55 355	73 298	77 791	2 166	47 750	70 784	(23 034)	-33%	77 791
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Municipal Council		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–		–
Vote 03 - Budget And Treasury Office		12	100	–	–	26	9	16	176%	–
Vote 04 - Corporate Services		–	550	114	–	114	72	42	58%	114
Vote 05 - Community Services		–	30 587	30 727	1 297	19 709	28 132	(8 423)	-30%	30 727
Vote 06 - Planning & Development		–	–	–	–	–	–	–		–
Vote 07 - Infrastructure & Technical Services		14 733	100 267	97 588	3 884	42 171	89 768	(47 598)	-53%	97 588
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	14 745	131 505	128 429	5 181	62 020	117 982	(55 963)	-47%	128 429
<b>Total Capital Expenditure</b>		70 100	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		118	650	114	–	140	82	58	71%	114
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		118	650	114	–	140	82	58	71%	114
Internal audit		–	–	–	–	–	–	–		–
<b>Community and public safety</b>		130	14 790	30 727	1 297	19 952	26 289	(6 337)	-24%	30 727
Community and social services		–	14 590	30 727	1 297	19 952	26 284	(6 332)	-24%	30 727
Sport and recreation		130	200	–	–	–	6	(6)	-100%	–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>		41 042	62 193	61 188	2 031	33 256	56 207	(22 950)	-41%	61 188
Planning and development		–	–	–	–	–	–	–		–
Road transport		41 042	62 193	61 188	2 031	33 256	56 207	(22 950)	-41%	61 188
Environmental protection		–	–	–	–	–	–	–		–
<b>Trading services</b>		28 811	127 169	114 190	4 019	56 421	106 189	(49 767)	-47%	114 190
Energy sources		(0)	22 446	20 417	1 898	10 402	18 952	(8 551)	-45%	20 417
Water management		27 626	64 815	81 281	1 695	39 941	72 587	(32 646)	-45%	81 281
Waste water management		–	24 111	12 492	426	6 322	12 807	(6 485)	-51%	12 492
Waste management		1 185	15 797	–	–	(243)	1 843	(2 086)	-113%	–
<b>Other</b>		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure - Functional Classification</b>	3	70 100	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219
<b>Funded by:</b>										
National Government		62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-42%	206 105
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
<b>Transfers recognised - capital</b>	6	62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-42%	206 105
<b>Borrowing</b>		–	–	–	–	–	–	–		–
<b>Internally generated funds</b>		–	3 440	114	(740)	140	389	(250)	-64%	114
<b>Total Capital Funding</b>		62 181	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219

## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

- a) The capital expenditure amounts to R602, 202.90 million, the under spending of 42% is due to the late appointment of contractors,

### 2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		11 869	10 000	10 000	(28 265)	10 000
Call investment deposits		52 824	14 377	14 377	83 989	14 377
Consumer debtors		23 663	475 621	475 621	95 825	475 621
Other debtors		55 755	68 100	68 100	62 851	68 100
Current portion of long-term receivables						
Inventory		11 725	4 000	4 000	8 873	4 000
<b>Total current assets</b>		<b>155 836</b>	<b>572 098</b>	<b>572 098</b>	<b>223 274</b>	<b>572 098</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		155 210	–	–	155 210	–
Investments in Associate						
Property, plant and equipment		3 298 336	1 785 177	1 786 844	3 178 047	1 786 844
Biological						
Intangible		39 780	250	–	16 477	–
Other non-current assets		14	–	–	14	–
<b>Total non current assets</b>		<b>3 493 340</b>	<b>1 785 427</b>	<b>1 786 844</b>	<b>3 349 749</b>	<b>1 786 844</b>
<b>TOTAL ASSETS</b>		<b>3 649 176</b>	<b>2 357 525</b>	<b>2 358 942</b>	<b>3 573 022</b>	<b>2 358 942</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		43 830	132 503	132 503	34 368	132 503
Consumer deposits		16	–	–	16	–
Trade and other payables		289 359	40 000	40 000	247 249	40 000
Provisions		28 064	–	–	25 520	–
<b>Total current liabilities</b>		<b>361 268</b>	<b>172 503</b>	<b>172 503</b>	<b>307 152</b>	<b>172 503</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		31 543	24 600	24 600	32 093	24 600
<b>Total non current liabilities</b>		<b>31 543</b>	<b>24 600</b>	<b>24 600</b>	<b>32 093</b>	<b>24 600</b>
<b>TOTAL LIABILITIES</b>		<b>392 811</b>	<b>197 103</b>	<b>197 103</b>	<b>339 244</b>	<b>197 103</b>
<b>NET ASSETS</b>	2	<b>3 256 365</b>	<b>2 160 422</b>	<b>2 161 839</b>	<b>3 233 778</b>	<b>2 161 839</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		3 441 503	2 160 422	2 156 152	3 165 517	2 156 152
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 441 503</b>	<b>2 160 422</b>	<b>2 156 152</b>	<b>3 165 517</b>	<b>2 156 152</b>

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates					923			-		
Service charges					780			-		
Other revenue					606			-		
Transfers and Subsidies - Operational					268			-		
Transfers and Subsidies - Capital								-		
Interest					4			-		
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(610 997)	(686 475)	(567 302)	(86 232)	513 089	526 175	13 087	2%	567 302
Finance charges		(6 178)	(3 689)	(3 689)	(117)	2 309	3 382	1 073	32%	3 689
Transfers and Grants		(75)	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(617 249)</b>	<b>(690 164)</b>	<b>(570 991)</b>	<b>(83 767)</b>	<b>515 398</b>	<b>529 557</b>	<b>14 159</b>	<b>3%</b>	<b>570 991</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					(602 203)			-		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(602 203)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	16	-	-	(16)	-	(16)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		43 830	132 503	132 503	(7)	(34 368)	(121 461)	(87 093)	72%	(132 503)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>43 830</b>	<b>132 519</b>	<b>132 503</b>	<b>(7)</b>	<b>(34 383)</b>	<b>(121 461)</b>	<b>(87 078)</b>	<b>72%</b>	<b>(132 503)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(573 419)</b>	<b>(557 645)</b>	<b>(438 488)</b>	<b>(685 977)</b>	<b>481 015</b>	<b>408 096</b>			<b>438 488</b>
Cash/cash equivalents at beginning:		1 309	24 377	24 377		64 673				
Cash/cash equivalents at month/year end:		(572 110)	(533 268)	(414 111)		545 688	408 096			438 488

**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 was discussed with the services provider and a better report will be produced during adjustment budget.
- (c) The challenge leads to a blank Year-TD budget which leads to an error under YTD Variance.



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## Part 2: Supporting Documents

### Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.6%	16.4%	17.5%	0.3%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	8.0%	8.0%	8.9%	8.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	43.1%	331.6%	331.6%	72.7%	331.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.9%	14.1%	14.1%	18.1%	14.1%
<b><u>Revenue Management</u></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		10.7%	65.0%	70.2%	20.2%	70.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></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		26.2%	32.3%	32.1%	25.2%	32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.5%	7.8%	6.1%	5.5%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.4%	18.9%	20.4%	0.3%	3.8%
<b><u>IDP regulation financial viability indicators</u></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 MAY 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 - M11 May

Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	14 639	15 953	17 041	16 853	16 723	12 111	69 643	396 126	559 088	511 455	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	10 881	11 276	10 614	8 753	7 892	6 684	37 226	171 731	265 058	232 287	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	202	223	230	211	203	213	1 468	6 938	9 688	9 033	-	-	
Receivables from Exchange Transactions - Waste Management	1600	937	936	937	934	933	929	5 549	51 778	62 933	60 123	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	5 941	5 766	5 643	5 484	5 361	5 040	26 029	225 221	284 485	267 135	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	3	0	190	1	107	-	87	29 800	30 187	29 994	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	32 603	34 153	34 656	32 235	31 217	24 978	140 002	881 594	1 211 439	1 110 027	-	-	
2018/19 - totals only														
										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	7 095	7 862	7 037	7 032	6 691	5 533	30 602	125 257	197 109	175 114	-	-	
Commercial	2300	7 701	8 585	10 891	8 502	7 191	3 215	21 988	150 622	218 694	191 518	-	-	
Households	2400	17 699	17 628	16 650	16 597	16 971	16 158	86 272	600 546	788 521	736 544	-	-	
Other	2500	108	78	79	103	364	73	1 140	5 170	7 116	6 851	-	-	
Total By Customer Group	2600	32 603	34 153	34 656	32 235	31 217	24 978	140 002	881 594	1 211 439	1 110 027	-	-	

### The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 030, 960 to R1, 183, 318 and 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 MAY 2020

## Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	2 030	72	2 198	-	-	-	-	-	4 300	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	2 030	72	2 198	-	-	-	-	-	4 300	-

(a) Most of the creditors have been paid in May 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 - M11 May

NWFS/MSB/ROB/RE - Supporting table 003 Monthly Budget Statement - Investment portfolio - M1 May														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
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.

Municipality is on discussion with the system vendor to upload the investment register on the Tru system.

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 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

NW375 Moses Kotane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		-	437 830	373 566	65 134	432 239	349 852	82 386	23.5%	373 566
Community Library		-	-	-	-	-	-	-	-	-
Equitable Share		-	429 267	366 320	60 609	426 929	343 137	83 792	24.4%	366 320
Expanded Public Works Programme Integrated Grant		-	1 695	1 695	-	784	1 554	(769)	-49.5%	1 695
Local Government Financial Management Grant		-	1 700	1 700	1 642	1 642	1 558	83	5.3%	1 700
Municipal Disaster Relief Grant		-	-	268	268	268	134	134	100.0%	268
Municipal Infrastructure Grant	3	-	5 168	3 583	2 615	2 615	3 469	(854)	-24.6%	3 583
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 910	-	-	-	-	-	-	-	-
Libraries; Archives and Museums		3 910	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	985	466	466	842	(376)	-44.7%	985
National Library South Africa		-	-	985	466	466	842	(376)	-44.7%	985
<b>Total Operating Transfers and Grants</b>	5	3 910	437 830	374 551	65 600	432 704	350 694	82 010	23.4%	374 551
<b>Capital Transfers and Grants</b>										
National Government:		88 203	87 086	93 773	15 815	44 745	85 179	(40 433)	-47.5%	93 773
Municipal Infrastructure Grant		35 748	32 086	38 773	-	28 931	34 762	(5 831)	-16.8%	38 773
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		52 455	55 000	55 000	15 815	15 815	50 417	(34 602)	-68.6%	55 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		91 481	112 438	112 332	-	72 797	102 983	(30 186)	-29.3%	112 332
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		91 481	112 438	112 332	-	72 797	102 983	(30 186)	-29.3%	112 332
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	179 684	199 524	206 105	15 815	117 543	188 162	(70 619)	-37.5%	206 105
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	183 595	637 354	580 656	81 415	550 247	538 856	11 391	2.1%	580 656

## **MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020**

**WSIG and MIG** -the municipality has engaged with system vendor regarding the alignment of the C-schedule and verification report and apparently the query was sent to National treasury, so the municipality is still waiting for the response.

### **The municipality received the following grant in August 2019:**

FMG 1,700,000

EPWP 424,000

WSIG 11,000,000

### **The municipality received the following grant in November 2019:**

EPWP 763,000

### **The municipality received the following grant in December 2019:**

Equitable Shares R 80,142,000

Water Service Infrastructure R 27,500,000

### **The municipality received the following grant in February 2020:**

MIG R 43, 355, 000

### **The municipality received the following grant in March 2020:**

Equitable Shares R 107,317,000

Water Service Infrastructure R 16,500,000

MIG R 39,831,000

### **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 MAY 2020

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		115 671	114 559	75 663	2 041	62 003	72 083	(10 080)	-14.0%	75 663
Equitable Share		98 808	91 000	71 000	–	59 071	67 417	(8 346)	-12.4%	71 000
Expanded Public Works Programme Integrated Grant		3 862	4 470	1 695	146	773	1 631	(858)	-52.6%	1 695
Local Government Financial Management Grant		13 001	19 089	2 700	1 769	2 033	2 901	(868)	-29.9%	2 700
Municipal Disaster Relief Grant		–	–	268	126	126	134	(8)	-6.0%	268
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		115 671	114 559	75 663	2 041	62 003	72 083	(10 080)	-14.0%	75 663
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-41.8%	206 105
Municipal Infrastructure Grant		50 276	146 362	163 109	6 785	93 462	147 563	(54 100)	-36.7%	163 109
Water Services Infrastructure Grant		11 906	55 000	42 997	1 303	16 167	40 814	(24 647)	-60.4%	42 997
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-41.8%	206 105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177 853	315 921	281 768	10 128	171 632	260 460	(88 827)	-34.1%	281 768

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

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	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>		-	-	-	-	

## 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 MAY 2020

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 964	16 499	16 499	1 283	15 357	15 124	233	2%	16 499
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		2 742	3 187	3 187	248	2 212	2 921	(709)	-24%	3 187
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 121	5 685	5 685	437	5 225	5 211	14	0%	5 685
<b>Sub Total - Councillors</b>		<b>22 827</b>	<b>25 371</b>	<b>25 371</b>	<b>1 969</b>	<b>22 795</b>	<b>23 257</b>	<b>(462)</b>	<b>-2%</b>	<b>25 371</b>
<b>% increase</b>	4		<b>11.1%</b>	<b>11.1%</b>						<b>11.1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 839	8 984	8 984	211	2 742	8 235	(5 494)	-67%	8 984
Pension and UIF Contributions		131	193	193	32	287	177	109	62%	193
Medical Aid Contributions		101	101	101	9	91	93	(2)	-2%	101
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		93	192	193	-	184	177	7	4%	193
Motor Vehicle Allowance		529	583	583	37	462	534	(72)	-13%	583
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	1	1	0	0	1	(1)	-67%	1
Pay ments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 693</b>	<b>10 054</b>	<b>10 055</b>	<b>288</b>	<b>3 766</b>	<b>9 217</b>	<b>(5 452)</b>	<b>-59%</b>	<b>10 055</b>
<b>% increase</b>	4		<b>172.3%</b>	<b>172.3%</b>						<b>172.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		127 027	190 979	171 166	11 959	136 630	157 453	(20 822)	-13%	171 166
Pension and UIF Contributions		26 170	35 699	33 679	2 522	27 842	30 928	(3 086)	-10%	33 679
Medical Aid Contributions		10 437	11 763	11 891	1 061	10 953	10 889	64	1%	11 891
Overtime		10 766	5 346	6 624	-	7 344	5 968	1 377	23%	6 624
Performance Bonus		8 784	10 940	10 578	312	8 317	9 686	(1 368)	-14%	10 578
Motor Vehicle Allowance		500	763	523	30	330	486	(156)	-32%	523
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		411	656	513	41	438	474	(36)	-8%	513
Other benefits and allowances		4 865	4 076	3 824	57	2 952	3 508	(556)	-16%	3 824
Pay ments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	1 789	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>190 749</b>	<b>260 220</b>	<b>238 797</b>	<b>15 981</b>	<b>194 807</b>	<b>219 392</b>	<b>(24 585)</b>	<b>-11%</b>	<b>238 797</b>
<b>% increase</b>	4		<b>36.4%</b>	<b>25.2%</b>						<b>25.2%</b>
<b>Total Parent Municipality</b>		<b>217 269</b>	<b>295 646</b>	<b>274 224</b>	<b>18 238</b>	<b>221 368</b>	<b>251 866</b>	<b>(30 499)</b>	<b>-12%</b>	<b>274 224</b>



# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

Unpaid salary, allowances & benefits in arrears:										
<b>Board Members of Entities</b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		217 269	295 646	274 224	18 238	221 368	251 866	(30 499)	-12%	274 224
<b>% increase</b>	4		36.1%	26.2%						26.2%
<b>TOTAL MANAGERS AND STAFF</b>		194 442	270 275	248 852	16 270	198 572	228 609	(30 037)	-13%	248 852

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
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													-			
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows by Source</b>																
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)													-			
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>																
Employee related costs		18 021	17 056	17 503	17 950	17 971	19 520	18 792	19 930	17 022	18 538	16 270	50 280	248 852	278 331	293 509
Remuneration of councillors		1 678	1 698	1 772	1 946	1 946	1 949	-	3 928	3 940	1 969	1 969	2 576	25 371	24 819	26 060
Interest paid		1 761	-	(1 677)	119	55	1 661	(272)	291	246	8	117	1 380	3 689	3 044	2 729
Bulk purchases - Electricity		2 497	876	2 447	2 291	1 790	1 782	1 763	1 646	1 807	3 220	1 989	(3 962)	18 145	11 000	11 506
Bulk purchases - Water & Sewer		-	-	6 061	-	-	25 389	-	9 065	18 555	-	-	11 929	71 000	100 000	104 600
Other materials		16	611	4	4	185	82	14	186	181	4	126	2 014	3 427	5 127	5 362
Contracted services		6 096	6 745	6 955	16 759	7 873	21 684	7 959	3 527	16 725	13 268	9 617	(6 167)	111 042	121 189	131 289
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 936	14 333	9 060	9 118	2 696	16 152	10 604	2 275	10 093	6 378	6 276	(2 457)	89 464	66 888	70 315
<b>Cash Payments by Type</b>		<b>35 006</b>	<b>41 320</b>	<b>42 124</b>	<b>48 186</b>	<b>32 517</b>	<b>88 217</b>	<b>38 862</b>	<b>40 848</b>	<b>68 569</b>	<b>43 385</b>	<b>36 362</b>	<b>55 593</b>	<b>570 991</b>	<b>610 399</b>	<b>645 369</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets													-			
Repayment of borrowing		2 813	16	2 692	138	(40)	(1 645)	4 848	(275)	769	7	139	(141 965)	(132 503)	(41 362)	(43 265)
Other Cash Flows/Payments													-			
<b>Total Cash Payments by Type</b>		<b>37 820</b>	<b>41 336</b>	<b>44 816</b>	<b>48 324</b>	<b>32 477</b>	<b>86 573</b>	<b>43 710</b>	<b>40 573</b>	<b>69 338</b>	<b>43 392</b>	<b>36 501</b>	<b>(86 372)</b>	<b>438 488</b>	<b>569 037</b>	<b>602 105</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(37 820)</b>	<b>(41 336)</b>	<b>(44 816)</b>	<b>(48 324)</b>	<b>(32 477)</b>	<b>(86 573)</b>	<b>(43 710)</b>	<b>(40 573)</b>	<b>(69 338)</b>	<b>(43 392)</b>	<b>(36 501)</b>	<b>86 372</b>	<b>(438 488)</b>	<b>(569 037)</b>	<b>(602 105)</b>
Cash/cash equivalents at the month/year beginning:		-	-	-	-	-	-	-	-	-	-	-	(36 501)	24 377	18 713	24 851
Cash/cash equivalents at the month/year end:		(37 820)	(41 336)	(44 816)	(48 324)	(32 477)	(86 573)	(43 710)	(40 573)	(69 338)	(43 392)	(36 501)	49 871	(414 111)	(550 324)	(577 254)

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M11 May

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>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## Section 10: Capital Programme Performance

### 10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	4 289	17 067	17 067	457	457	17 067	16 610	97.3%	0%
August	12 613	17 067	17 067	15 382	15 839	34 134	18 295	53.6%	8%
September	14 144	17 067	17 067	7 656	23 495	51 201	27 706	54.1%	11%
October	15 239	17 067	16 981	9 884	33 378	68 181	34 803	51.0%	16%
November	2 697	17 067	16 981	12 337	45 715	85 162	39 447	46.3%	22%
December	28 256	17 067	16 981	19 987	65 702	102 143	36 441	35.7%	32%
January	8 655	17 067	16 981	12 180	77 882	119 123	41 241	34.6%	38%
February	14 198	17 067	17 396	9 131	87 013	136 520	49 507	36.3%	42%
March	10 867	17 067	17 396	11 503	98 516	153 916	55 400	36.0%	48%
April	10 572	17 067	17 396	3 906	102 422	171 313	68 891	40.2%	0
May	18 862	17 067	17 453	7 347	109 769	188 766	78 997	41.8%	0
June	(70 291)	17 067	17 453	–		206 219	–		
<b>Total Capital expenditure</b>	<b>70 100</b>	<b>204 802</b>	<b>206 219</b>	<b>109 769</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

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 540	133 362	103 267	3 924	47 285	98 172	50 888	51.8%	103 267
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	6 193	-	-	-	723	723	100.0%	-
Drainage Collection		-	6 193	-	-	-	723	723	100.0%	-
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	22 446	20 417	1 898	10 402	18 952	8 551	45.1%	20 417
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		-	22 446	20 417	1 898	10 402	18 952	8 551	45.1%	20 417
Capital Spares								-		
Water Supply Infrastructure		12 355	64 815	70 357	1 600	30 804	63 848	33 044	51.8%	70 357
Dams and Weirs								-		
Boreholes								-		
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		12 355	64 815	70 357	1 600	30 804	63 848	33 044	51.8%	70 357
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	24 111	12 492	426	6 322	12 807	6 485	50.6%	12 492
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities		-	24 111	12 492	426	6 322	12 807	6 485	50.6%	12 492
Capital Spares								-		
Solid Waste Infrastructure		1 185	15 797	-	-	(243)	1 843	2 086	113.2%	-
Landfill Sites		1 185	15 797	-	-	(243)	1 843	2 086	113.2%	-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		118	300	114	-	140	72	(68)	-94.4%	114
Furniture and Office Equipment		118	300	114	-	140	72	(68)	-94.4%	114
Machinery and Equipment		130	300	-	-	-	8	8	100.0%	-
Machinery and Equipment		130	300	-	-	-	8	8	100.0%	-
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	13 788	133 962	103 381	3 924	47 424	98 253	50 828	51.7%	103 381

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 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 - M11

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Water Supply Infrastructure		15 191	–	10 924	95	9 137	8 739	(398)	-4.6%	10 924
Dams and Weirs								–		
Boreholes		15 191	–	10 924	95	9 137	8 739	(398)	-4.6%	10 924
Reservoirs								–		
<b>Community Assets</b>		(0)	12 000	20 106	561	11 926	17 485	5 559	31.8%	20 106
Community Facilities		(0)	12 000	20 106	561	11 926	17 485	5 559	31.8%	20 106
Halls		(0)	12 000	20 106	561	11 926	17 485	5 559	31.8%	20 106
<b>Other assets</b>		–	2 590	10 620	736	8 026	8 799	773	8.8%	10 620
Operational Buildings		–	2 590	10 620	736	8 026	8 799	773	8.8%	10 620
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores		–	2 590	10 620	736	8 026	8 799	773	8.8%	10 620
<b>Biological or Cultivated Assets</b>		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
<b>Intangible Assets</b>		(0)	250	–	–	–	7	7	100.0%	–
Servitudes								–		
Licences and Rights		(0)	250	–	–	–	7	7	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		(0)	250	–	–	–	7	7	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
<b>Computer Equipment</b>		–	–	–	–	–	–	–		–
Computer Equipment								–		
<b>Furniture and Office Equipment</b>		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
<b>Machinery and Equipment</b>		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
<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 renewal of existing ass</b>	1	15 191	14 840	41 650	1 392	29 089	35 029	5 941	17.0%	41 650

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		48 829	47 910	36 338	103	32 897	33 376	479	1.4%	36 338
Roads Infrastructure		2 705	9 400	1 050	–	165	1 392	1 227	88.1%	1 050
Roads		2 696	9 000	1 000	–	165	1 323	1 158	87.5%	1 000
Road Structures								–		
Road Furniture		8	400	50	–	–	69	69	100.0%	50
Capital Spares								–		
Storm water Infrastructure		821	2 000	450	–	31	482	451	93.6%	450
Drainage Collection								–		
Storm water Conveyance		821	2 000	450	–	31	482	451	93.6%	450
Attenuation								–		
Electrical Infrastructure		8 482	6 000	1 000	–	1	1 233	1 233	99.9%	1 000
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		8 482	6 000	1 000	–	1	1 233	1 233	99.9%	1 000
Capital Spares								–		
Water Supply Infrastructure		523	300	150	–	69	155	86	55.6%	150
Dams and Weirs								–		
Boreholes								–		
Reservoirs		523	300	150	–	69	155	86	55.6%	150
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station								–		
Solid Waste Infrastructure		36 299	30 210	33 688	103	32 631	30 113	(2 518)	-8.4%	33 688
Landfill Sites		36 299	30 210	33 688	103	32 631	30 113	(2 518)	-8.4%	33 688
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities								–		
<b>Community Assets</b>		489	500	200	–	9	209	201	95.9%	200
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		

# MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

## 10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		208 589	22 482	22 482	1 874	79 498	20 609	(58 890)	-285.8%	22 482
Roads Infrastructure		114 819	-	-	-	34 426	-	(34 426)	#DIV/0!	-
Roads		114 819	-	-	-	34 426	-	(34 426)	#DIV/0!	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 308	-	-	-	2 525	-	(2 525)	#DIV/0!	-
Drainage Collection		3 308	-	-	-	2 525	-	(2 525)	#DIV/0!	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 613	8 100	8 100	675	2 770	7 425	4 655	62.7%	8 100
Power Plants		2 613	8 100	8 100	675	2 770	7 425	4 655	62.7%	8 100
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		83 812	-	-	-	35 800	-	(35 800)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		83 812	-	-	-	35 800	-	(35 800)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 439	8 686	8 686	724	3 045	7 962	4 917	61.8%	8 686
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		3 439	8 686	8 686	724	3 045	7 962	4 917	61.8%	8 686
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		598	5 696	5 696	475	931	5 222	4 290	82.2%	5 696
Landfill Sites		598	5 696	5 696	475	931	5 222	4 290	82.2%	5 696
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		24 551	3 671	3 671	306	13 095	3 365	(9 730)	-289.1%	3 671
Community Facilities		24 551	3 671	3 671	306	13 095	3 365	(9 730)	-289.1%	3 671
Halls		21 077	3 671	3 671	306	10 188	3 365	(6 823)	-202.7%	3 671
Centres		3 474	-	-	-	2 907	-	(2 907)	#DIV/0!	-
Crèches		-	-	-	-	-	-	-	-	-



## MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT MAY 2020

<b>Biological or Cultivated Assets</b>		-	6 183	6 183	515	5 668	5 668	-		6 183
Biological or Cultivated Assets		-	6 183	6 183	515	5 668	5 668	-		6 183
<b>Intangible Assets</b>		11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Servitudes								-		
Licences and Rights		11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Load Settlement Software Applications								-		
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		(56 771)	61 202	61 202	5 100	5 337	56 101	50 764	90.5%	61 202
Computer Equipment		(56 771)	61 202	61 202	5 100	5 337	56 101	50 764	90.5%	61 202
<b>Furniture and Office Equipment</b>		(33 955)	56 676	56 676	4 723	2 335	51 953	49 618	95.5%	56 676
Furniture and Office Equipment		(33 955)	56 676	56 676	4 723	2 335	51 953	49 618	95.5%	56 676
<b>Machinery and Equipment</b>		621	865	865	72	940	793	(147)	-18.6%	865
Machinery and Equipment		621	865	865	72	940	793	(147)	-18.6%	865
<b>Transport Assets</b>		4 802	3 458	3 458	288	2 875	3 170	295	9.3%	3 458
Transport Assets		4 802	3 458	3 458	288	2 875	3 170	295	9.3%	3 458
<b>Land</b>		-	-	-	-	-	-	-		-
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
<b>Total Depreciation</b>	1	159 814	154 537	154 537	12 878	124 274	141 659	17 385	12.3%	154 537

### 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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		41 121	56 000	61 188	2 031	33 256	55 484	22 228	40.1%	61 188
Roads Infrastructure		41 042	56 000	61 188	2 031	33 256	55 484	22 228	40.1%	61 188
Roads		41 042	56 000	61 188	2 031	33 256	55 484	22 228	40.1%	61 188
Water Supply Infrastructure		80	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs		80	-	-	-	-	-	-		-
Pump Stations								-		
<b>Total Capital Expenditure on upgrading of existing</b>	1	41 121	56 000	61 188	2 031	33 256	55 484	22 228	40.1%	61 188