

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

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Section 1: Budget Statement

1.1 Mayors Report

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

See attached quality certificate

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

| Original vs Actuals as at 30 April 2020(R'000) | | | | |
|--|----------------------|---------------------|---------------------|--|
| Operating Expenditure | | | | |
| | YearTDActuals | YearTDBudget | YTD variance | |
| 905,587,234 | 603,618,000 | 763,991,000 | 79% | |
| Operating Revenue | | | | |
| | YearTDActuals | YearTDBudget | YTD variance | |
| -980,010,805 | 691,341,000 | 659542000 | 105% | |
| Capital Expenditure | | | | |
| | YearTDActuals | YearTDBudget | YTD variance | |
| 206,105,362 | 99,118,000 | 171,313,000 | 58% | |

This is the Tenth report for the 2019/2020 financial year, that leads to the under expenditure of 21% against the year to date actuals.

There is an over collection of 5% under revenue against the year to date actuals, this is due to non-payment of services as expected.

The under expenditure of 42% 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 42% 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% 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.

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2.1 Table C1 Monthly Statements Summary

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M10 April

| 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 |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 134,800 | 142,164 | 142,164 | 11,904 | 117,826 | 118,470 | (644) | -1% | 142,164 |
| Service charges | 154,209 | 184,251 | 184,251 | 13,083 | 149,556 | 153,543 | (3,987) | -3% | 184,251 |
| Investment revenue | 453 | 5,400 | 6,400 | 459 | 5,053 | 5,100 | (47) | -1% | 6,400 |
| Transfers and subsidies | 397,008 | 437,830 | 374,462 | (3,004) | 366,368 | 326,838 | 39,530 | 12% | 374,462 |
| Other own revenue | 55,860 | 66,922 | 66,628 | 5,778 | 52,539 | 55,592 | (3,052) | -5% | 66,628 |
| Total Revenue (excluding capital transfers and contributions) | 742,329 | 836,566 | 773,905 | 28,218 | 691,341 | 659,542 | 31,800 | 5% | 773,905 |
| Employee 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 |
| 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 |
| Materials and bulk purchases | 114,908 | 109,277 | 92,304 | 2,129 | 79,381 | 80,801 | (1,419) | -2% | 92,304 |
| Transfers and subsidies | 75 | - | - | - | - | - | - | - | - |
| Other expenditure | 577,827 | 404,091 | 380,834 | 11,158 | 190,020 | 321,829 | (131,808) | -41% | 380,834 |
| Total Expenditure | 1,076,070 | 967,240 | 905,587 | 46,680 | 603,618 | 763,991 | (160,374) | -21% | 905,587 |
| Surplus/(Deficit) | (333,741) | (130,674) | (131,682) | (18,461) | 87,724 | (104,450) | 192,173 | -184% | (131,682) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 88,203 | 87,086 | 93,773 | - | 2,110 | 76,584 | ### | -97% | 93,773 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | 91,481 | 112,438 | 112,332 | - | 22,650 | 93,635 | (70,985) | -76% | 112,332 |
| Surplus/(Deficit) after capital transfers & contributions | (154,057) | 68,850 | 74,424 | (18,461) | 112,484 | 65,769 | 46,714 | 71% | 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 | 46,714 | 71% | 74,424 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 70,100 | 204,802 | 206,105 | 602 | 99,118 | 171,313 | (72,194) | -42% | 206,105 |
| Capital transfers recognised | 62,181 | 201,362 | 206,105 | 602 | 99,092 | 170,648 | (71,555) | -42% | 206,105 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 3,440 | - | - | 26 | 665 | (639) | -96% | - |
| Total sources of capital funds | 62,181 | 204,802 | 206,105 | 602 | 99,118 | 171,313 | (72,194) | -42% | 206,105 |
| Financial position | | | | | | | | | |
| Total current assets | 155,836 | 572,098 | 572,098 | - | 389,440 | - | - | - | 572,098 |
| Total non current assets | 3,493,340 | 1,785,427 | 1,786,730 | - | 3,334,591 | - | - | - | 1,786,730 |
| Total current liabilities | 361,268 | 172,503 | 172,503 | - | 453,080 | - | - | - | 172,503 |
| Total non current liabilities | 31,543 | 24,600 | 24,600 | - | 32,043 | - | - | - | 24,600 |
| Community wealth/Equity | 3,441,503 | 2,160,422 | 2,156,152 | - | 3,250,869 | - | - | - | 2,156,152 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (617,249) | (690,164) | (570,902) | 33,802 | 469,452 | 488,121 | 18,668 | 4% | 570,902 |
| Net cash from (used) investing | - | - | - | - | - | - | - | - | - |
| Net cash from (used) financing | 43,830 | 132,519 | 132,503 | 7 | (34,522) | (110,419) | (75,897) | 69% | (132,503) |
| Cash/cash equivalents at the month/year end | (572,110) | (533,268) | (414,022) | - | 499,604 | 377,701 | (121,902) | -32% | 438,399 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 34,604 | 34,976 | 32,336 | 31,321 | 25,042 | 26,300 | 427,944 | 570,794 | 1,183,318 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1,142 | 242 | 823 | 1,378 | - | - | - | - | 3,585 |

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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) - 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 | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 576,222 | 481,392 | 420,102 | 15,135 | 379,540 | 364,386 | 15,154 | 4% | 420,102 |
| Executive and council | | 653 | 1,695 | 1,695 | - | (1,047) | 1,412 | (2,459) | -174% | 1,695 |
| Finance and administration | | 575,569 | 479,697 | 418,407 | 15,135 | 380,587 | 362,973 | 17,613 | 5% | 418,407 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 27,513 | 19,245 | 35,546 | 0 | 17,400 | 25,818 | (8,418) | -33% | 35,546 |
| Community and social services | | 24,966 | 14,640 | 31,941 | 0 | 17,398 | 22,581 | (5,183) | -23% | 31,941 |
| Sport and recreation | | 42 | 55 | 55 | - | 2 | 46 | (44) | -95% | 55 |
| Public safety | | 2,505 | 4,550 | 3,550 | - | - | 3,192 | (3,192) | -100% | 3,550 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 58,410 | 67,461 | 64,921 | - | 2,042 | 54,693 | (52,652) | -96% | 64,921 |
| Planning and development | | 2,445 | 5,268 | 3,733 | - | 115 | 3,469 | (3,354) | -97% | 3,733 |
| Road transport | | 55,965 | 62,193 | 61,188 | - | 1,927 | 51,225 | (49,298) | -96% | 61,188 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 259,870 | 467,992 | 459,442 | 13,083 | 317,120 | 384,863 | (67,743) | -18% | 459,442 |
| Energy sources | | 5,282 | 19,858 | 20,417 | - | 1,951 | 16,884 | (14,933) | -88% | 20,417 |
| Water management | | 219,467 | 324,372 | 340,838 | 12,063 | 229,468 | 280,190 | (50,721) | -18% | 340,838 |
| Waste water management | | 18,299 | 43,022 | 33,242 | 194 | 20,942 | 29,984 | (9,042) | -30% | 33,242 |
| Waste management | | 16,821 | 80,741 | 64,944 | 827 | 64,759 | 57,806 | 6,953 | 12% | 64,944 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 922,014 | 1,036,091 | 980,011 | 28,218 | 716,101 | 829,761 | (113,659) | -14% | 980,011 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 402,883 | 395,400 | 330,044 | 17,358 | 222,380 | 280,360 | (57,980) | -21% | 330,044 |
| Executive and council | | 89,330 | 107,752 | 83,503 | 5,131 | 63,319 | 72,150 | (8,831) | -12% | 83,503 |
| Finance and administration | | 310,103 | 283,950 | 243,078 | 11,908 | 156,107 | 205,270 | (49,163) | -24% | 243,078 |
| Internal audit | | 3,450 | 3,697 | 3,462 | 319 | 2,954 | 2,940 | 14 | 0% | 3,462 |
| <i>Community and public safety</i> | | 107,526 | 101,815 | 81,104 | 5,914 | 62,619 | 70,898 | (8,278) | -12% | 81,104 |
| Community and social services | | 45,249 | 30,483 | 23,105 | 1,320 | 14,986 | 20,309 | (5,323) | -26% | 23,105 |
| Sport and recreation | | 33,189 | 29,289 | 25,716 | 2,400 | 25,486 | 22,199 | 3,287 | 15% | 25,716 |
| Public safety | | 29,088 | 42,043 | 32,283 | 2,194 | 22,147 | 28,389 | (6,242) | -22% | 32,283 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 150,851 | 115,204 | 97,237 | 7,264 | 75,946 | 82,858 | (6,912) | -8% | 97,237 |
| Planning and development | | 17,339 | 31,369 | 25,455 | 1,604 | 16,599 | 21,903 | (5,304) | -24% | 25,455 |
| Road transport | | 133,512 | 83,834 | 71,782 | 5,660 | 59,347 | 60,955 | (1,607) | -3% | 71,782 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 414,810 | 354,822 | 397,203 | 16,143 | 242,673 | 329,876 | (87,204) | -26% | 397,203 |
| Energy sources | | 27,188 | 31,909 | 31,754 | 3,047 | 29,211 | 25,858 | 3,354 | 13% | 31,754 |
| Water management | | 307,502 | 241,660 | 290,899 | 7,764 | 157,127 | 241,100 | (83,973) | -35% | 290,899 |
| Waste water management | | 32,008 | 18,784 | 24,790 | 1,777 | 18,685 | 20,614 | (1,929) | -9% | 24,790 |
| Waste management | | 48,112 | 62,469 | 49,761 | 3,556 | 37,649 | 42,304 | (4,656) | -11% | 49,761 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 1,076,070 | 967,240 | 905,587 | 46,680 | 603,618 | 763,991 | (160,374) | -21% | 905,587 |
| Surplus/ (Deficit) for the year | | (154,057) | 68,850 | 74,424 | (18,461) | 112,484 | 65,769 | 46,714 | 71% | 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.

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2.3 Table C3 Monthly Budget Statement-Financial Performance

(Revenue and expenditure by municipal vote)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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 | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 576,222 | 481,392 | 420,102 | 15,135 | 379,540 | 364,386 | 15,154 | 4% | 420,102 |
| Executive and council | | 653 | 1,695 | 1,695 | - | (1,047) | 1,412 | (2,459) | -174% | 1,695 |
| Finance and administration | | 575,569 | 479,697 | 418,407 | 15,135 | 380,587 | 362,973 | 17,613 | 5% | 418,407 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 27,513 | 19,245 | 35,546 | 0 | 17,400 | 25,818 | (8,418) | -33% | 35,546 |
| Community and social services | | 24,966 | 14,640 | 31,941 | 0 | 17,398 | 22,581 | (5,183) | -23% | 31,941 |
| Sport and recreation | | 42 | 55 | 55 | - | 2 | 46 | (44) | -95% | 55 |
| Public safety | | 2,505 | 4,550 | 3,550 | - | - | 3,192 | (3,192) | -100% | 3,550 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 58,410 | 67,461 | 64,921 | - | 2,042 | 54,693 | (52,652) | -96% | 64,921 |
| Planning and development | | 2,445 | 5,268 | 3,733 | - | 115 | 3,469 | (3,354) | -97% | 3,733 |
| Road transport | | 55,965 | 62,193 | 61,188 | - | 1,927 | 51,225 | (49,298) | -96% | 61,188 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 259,870 | 467,992 | 459,442 | 13,083 | 317,120 | 384,863 | (67,743) | -18% | 459,442 |
| Energy sources | | 5,282 | 19,858 | 20,417 | - | 1,951 | 16,884 | (14,933) | -88% | 20,417 |
| Water management | | 219,467 | 324,372 | 340,838 | 12,063 | 229,468 | 280,190 | (50,721) | -18% | 340,838 |
| Waste water management | | 18,299 | 43,022 | 33,242 | 194 | 20,942 | 29,984 | (9,042) | -30% | 33,242 |
| Waste management | | 16,821 | 80,741 | 64,944 | 827 | 64,759 | 57,806 | 6,953 | 12% | 64,944 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 922,014 | 1,036,091 | 980,011 | 28,218 | 716,101 | 829,761 | (113,659) | -14% | 980,011 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 402,883 | 395,400 | 330,044 | 17,358 | 222,380 | 280,360 | (57,980) | -21% | 330,044 |
| Executive and council | | 89,330 | 107,752 | 83,503 | 5,131 | 63,319 | 72,150 | (8,831) | -12% | 83,503 |
| Finance and administration | | 310,103 | 283,950 | 243,078 | 11,908 | 156,107 | 205,270 | (49,163) | -24% | 243,078 |
| Internal audit | | 3,450 | 3,697 | 3,462 | 319 | 2,954 | 2,940 | 14 | 0% | 3,462 |
| Community and public safety | | 107,526 | 101,815 | 81,104 | 5,914 | 62,619 | 70,898 | (8,278) | -12% | 81,104 |
| Community and social services | | 45,249 | 30,483 | 23,105 | 1,320 | 14,986 | 20,309 | (5,323) | -26% | 23,105 |
| Sport and recreation | | 33,189 | 29,289 | 25,716 | 2,400 | 25,486 | 22,199 | 3,287 | 15% | 25,716 |
| Public safety | | 29,088 | 42,043 | 32,283 | 2,194 | 22,147 | 28,389 | (6,242) | -22% | 32,283 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 150,851 | 115,204 | 97,237 | 7,264 | 75,946 | 82,858 | (6,912) | -8% | 97,237 |
| Planning and development | | 17,339 | 31,369 | 25,455 | 1,604 | 16,599 | 21,903 | (5,304) | -24% | 25,455 |
| Road transport | | 133,512 | 83,834 | 71,782 | 5,660 | 59,347 | 60,955 | (1,607) | -3% | 71,782 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 414,810 | 354,822 | 397,203 | 16,143 | 242,673 | 329,876 | (87,204) | -26% | 397,203 |
| Energy sources | | 27,188 | 31,909 | 31,754 | 3,047 | 29,211 | 25,858 | 3,354 | 13% | 31,754 |
| Water management | | 307,502 | 241,660 | 290,899 | 7,764 | 157,127 | 241,100 | (83,973) | -35% | 290,899 |
| Waste water management | | 32,008 | 18,784 | 24,790 | 1,777 | 18,685 | 20,614 | (1,929) | -9% | 24,790 |
| Waste management | | 48,112 | 62,469 | 49,761 | 3,556 | 37,649 | 42,304 | (4,656) | -11% | 49,761 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 1,076,070 | 967,240 | 905,587 | 46,680 | 603,618 | 763,991 | (160,374) | -21% | 905,587 |
| Surplus/ (Deficit) for the year | | (154,057) | 68,850 | 74,424 | (18,461) | 112,484 | 65,769 | 46,714 | 71% | 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.

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2020

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.

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
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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 April 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
STATEMENT APRIL 2020**

2.5 Table C5: Capital Expenditure by Vote

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2020

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10
April

| 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 | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Municipal Council | | - | - | - | - | - | - | - | - | - |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | - | - | - | - | - | - | - | - | - |
| Vote 04 - Corporate Services | | 106 | - | - | - | - | - | - | - | - |
| Vote 05 - Community Services | | 1,315 | - | - | - | - | - | - | - | - |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Infrastructure & Technical Services | | 53,934 | 73,298 | 77,791 | - | 50,786 | 63,777 | (12,991) | -20% | 77,791 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 55,355 | 73,298 | 77,791 | - | 50,786 | 63,777 | (12,991) | -20% | 77,791 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Municipal Council | | - | - | - | - | - | - | - | - | - |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Budget And Treasury Office | | 12 | 100 | - | - | 26 | 19 | 7 | 38% | - |
| Vote 04 - Corporate Services | | - | 550 | - | - | - | 31 | (31) | -100% | - |
| Vote 05 - Community Services | | - | 30,587 | 30,727 | 602 | 20,356 | 25,538 | (5,182) | -20% | 30,727 |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Infrastructure & Technical Services | | 14,733 | 100,267 | 97,588 | - | 27,951 | 81,949 | (53,998) | -66% | 97,588 |
| Vote 08 - | | - | - | - | - | - | - | - | - | - |
| Vote 09 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 14,745 | 131,505 | 128,315 | 602 | 48,332 | 107,536 | (59,203) | -55% | 128,315 |
| Total Capital Expenditure | | 70,100 | 204,802 | 206,105 | 602 | 99,118 | 171,313 | (72,194) | -42% | 206,105 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 118 | 650 | - | - | 26 | 49 | (23) | -48% | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 118 | 650 | - | - | 26 | 49 | (23) | -48% | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 130 | 14,790 | 30,727 | 602 | 16,316 | 21,852 | (5,536) | -25% | 30,727 |
| Community and social services | | - | 14,590 | 30,727 | 602 | 16,316 | 21,840 | (5,525) | -25% | 30,727 |
| Sport and recreation | | 130 | 200 | - | - | - | 11 | (11) | -100% | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 41,042 | 62,193 | 61,188 | - | 28,334 | 51,225 | (22,890) | -45% | 61,188 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 41,042 | 62,193 | 61,188 | - | 28,334 | 51,225 | (22,890) | -45% | 61,188 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 28,811 | 127,169 | 114,190 | - | 54,443 | 98,187 | (43,744) | -45% | 114,190 |
| Energy sources | | (0) | 22,446 | 20,417 | - | 8,227 | 17,488 | (9,260) | -53% | 20,417 |
| Water management | | 27,626 | 64,815 | 81,281 | - | 36,735 | 63,892 | (27,157) | -43% | 81,281 |
| Waste water management | | - | 24,111 | 12,492 | - | 5,440 | 13,121 | (7,681) | -59% | 12,492 |
| Waste management | | 1,185 | 15,797 | - | - | 4,040 | 3,686 | 354 | 10% | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 70,100 | 204,802 | 206,105 | 602 | 99,118 | 171,313 | (72,194) | -42% | 206,105 |
| Funded by: | | | | | | | | | | |
| National Government | | 62,181 | 201,362 | 206,105 | 602 | 99,092 | 170,648 | (71,555) | -42% | 206,105 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 62,181 | 201,362 | 206,105 | 602 | 99,092 | 170,648 | (71,555) | -42% | 206,105 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | 3,440 | - | - | 26 | 665 | (639) | -96% | - |
| Total Capital Funding | | 62,181 | 204,802 | 206,105 | 602 | 99,118 | 171,313 | (72,194) | -42% | 206,105 |

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

| | | | | | | | | | | |
|---|-----|---------------|----------------|----------------|---------------|---------------|----------------|-----------------|-------------|----------------|
| Total Capital Multi-year expenditure | 4,7 | 55,355 | 73,298 | 77,791 | 7,099 | 50,786 | 56,770 | (5,984) | -11% | 77,791 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Municipal Council | | - | - | - | - | - | - | - | | - |
| Vote 02 - Office Of The Accounting Officer | | - | - | - | - | - | - | - | | - |
| Vote 03 - Budget And Treasury Office | | 12 | 100 | - | - | 26 | 28 | (2) | -8% | - |
| Vote 04 - Corporate Services | | - | 550 | - | - | - | 46 | (46) | -100% | - |
| Vote 05 - Community Services | | - | 30,587 | 30,727 | 1,219 | 19,753 | 22,943 | (3,190) | -14% | 30,727 |
| Vote 06 - Planning & Development | | - | - | - | - | - | - | - | | - |
| Vote 07 - Infrastructure & Technical Services | | 14,733 | 100,267 | 97,588 | 3,185 | 27,951 | 74,129 | (46,178) | -62% | 97,588 |
| Vote 08 - | | - | - | - | - | - | - | - | | - |
| Vote 09 - | | - | - | - | - | - | - | - | | - |
| Vote 10 - | | - | - | - | - | - | - | - | | - |
| Vote 11 - | | - | - | - | - | - | - | - | | - |
| Vote 12 - | | - | - | - | - | - | - | - | | - |
| Vote 13 - | | - | - | - | - | - | - | - | | - |
| Vote 14 - | | - | - | - | - | - | - | - | | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 4 | 14,745 | 131,505 | 128,315 | 4,404 | 47,730 | 97,146 | (49,416) | -51% | 128,315 |
| Total Capital Expenditure | | 70,100 | 204,802 | 206,105 | 11,503 | 98,516 | 153,916 | (55,400) | -36% | 206,105 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 118 | 650 | - | - | 26 | 74 | (48) | -65% | - |
| Executive and council | | - | - | - | - | - | - | - | | - |
| Finance and administration | | 118 | 650 | - | - | 26 | 74 | (48) | -65% | - |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 130 | 14,790 | 30,727 | 1,219 | 15,713 | 17,414 | (1,701) | -10% | 30,727 |
| Community and social services | | - | 14,590 | 30,727 | 1,219 | 15,713 | 17,397 | (1,684) | -10% | 30,727 |
| Sport and recreation | | 130 | 200 | - | - | - | 17 | (17) | -100% | - |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | - | - | - | - | - | - | | - |
| Economic and environmental services | | 41,042 | 62,193 | 61,188 | 5,718 | 28,334 | 46,243 | (17,909) | -39% | 61,188 |
| Planning and development | | - | - | - | - | - | - | - | | - |
| Road transport | | 41,042 | 62,193 | 61,188 | 5,718 | 28,334 | 46,243 | (17,909) | -39% | 61,188 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 28,811 | 127,169 | 114,190 | 4,566 | 54,443 | 90,185 | (35,743) | -40% | 114,190 |
| Energy sources | | (0) | 22,446 | 20,417 | 1,323 | 8,227 | 16,023 | (7,795) | -49% | 20,417 |
| Water management | | 27,626 | 64,815 | 81,281 | 2,879 | 36,735 | 55,198 | (18,462) | -33% | 81,281 |
| Waste water management | | - | 24,111 | 12,492 | 364 | 5,440 | 13,436 | (7,996) | -60% | 12,492 |
| Waste management | | 1,185 | 15,797 | - | - | 4,040 | 5,529 | (1,489) | -27% | - |
| Other | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 70,100 | 204,802 | 206,105 | 11,503 | 98,516 | 153,916 | (55,400) | -36% | 206,105 |
| Funded by: | | | | | | | | | | |
| National Government | | 62,181 | 201,362 | 206,105 | 11,503 | 98,490 | 152,919 | (54,429) | -36% | 206,105 |
| Provincial Government | | - | - | - | - | - | - | - | | - |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | 62,181 | 201,362 | 206,105 | 11,503 | 98,490 | 152,919 | (54,429) | -36% | 206,105 |
| Borrowing | 6 | - | - | - | - | - | - | - | | - |
| Internally generated funds | | - | 3,440 | - | - | 26 | 997 | (971) | -97% | - |
| Total Capital Funding | | 62,181 | 204,802 | 206,105 | 11,503 | 98,516 | 153,916 | (55,400) | -36% | 206,105 |

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M10 April

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | |
|--|-----|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 11,869 | 10,000 | 10,000 | (4,910) | 10,000 |
| Call investment deposits | | 52,824 | 14,377 | 14,377 | 98,607 | 14,377 |
| Consumer debtors | | 23,663 | 475,621 | 475,621 | 232,466 | 475,621 |
| Other debtors | | 55,755 | 68,100 | 68,100 | 55,104 | 68,100 |
| Current portion of long-term receivables | | | | | | |
| Inventory | | 11,725 | 4,000 | 4,000 | 8,173 | 4,000 |
| Total current assets | | 155,836 | 572,098 | 572,098 | 389,440 | 572,098 |
| Non current assets | | | | | | |
| Long-term receivables | | - | - | - | - | - |
| Investments | | - | - | - | - | - |
| Investment property | | 155,210 | - | - | 155,210 | - |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | 3,298,336 | 1,785,177 | 1,786,730 | 3,152,654 | 1,786,730 |
| Biological | | | | | | |
| Intangible | | 39,780 | 250 | - | 26,713 | - |
| Other non-current assets | | 14 | - | - | 14 | - |
| Total non current assets | | 3,493,340 | 1,785,427 | 1,786,730 | 3,334,591 | 1,786,730 |
| TOTAL ASSETS | | 3,649,176 | 2,357,525 | 2,358,828 | 3,724,031 | 2,358,828 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 43,830 | 132,503 | 132,503 | 34,506 | 132,503 |
| Consumer deposits | | 16 | - | - | 16 | - |
| Trade and other payables | | 289,359 | 40,000 | 40,000 | 393,038 | 40,000 |
| Provisions | | 28,064 | - | - | 25,520 | - |
| Total current liabilities | | 361,268 | 172,503 | 172,503 | 453,080 | 172,503 |
| Non current liabilities | | | | | | |
| Borrowing | | - | - | - | - | - |
| Provisions | | 31,543 | 24,600 | 24,600 | 32,043 | 24,600 |
| Total non current liabilities | | 31,543 | 24,600 | 24,600 | 32,043 | 24,600 |
| TOTAL LIABILITIES | | 392,811 | 197,103 | 197,103 | 485,123 | 197,103 |
| NET ASSETS | 2 | 3,256,365 | 2,160,422 | 2,161,725 | 3,238,909 | 2,161,725 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 3,441,503 | 2,160,422 | 2,156,152 | 3,250,869 | 2,156,152 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 3,441,503 | 2,160,422 | 2,156,152 | 3,250,869 | 2,156,152 |

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

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - 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 | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | | | | 2 176 | - | | - | | |
| Service charges | | | | | 2 909 | - | | - | | |
| Other revenue | | | | | 1 260 | - | | - | | |
| Transfers and Subsidies - Operational | | | | | - | - | | - | | |
| Transfers and Subsidies - Capital | | | | | - | - | | - | | |
| Interest | | | | | 459 | - | | - | | |
| Dividends | | | | | - | - | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (610 997) | (686 475) | (567 213) | 20 507 | - | 485 046 | 485 046 | 100% | 567 213 |
| Finance charges | | (6 178) | (3 689) | (3 689) | 8 | - | 3 074 | 3 074 | 100% | 3 689 |
| Transfers and Grants | | (75) | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (617 249) | (690 164) | (570 902) | 27 319 | - | 488 121 | 488 121 | 100% | 570 902 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | - | | |
| Decrease (increase) in non-current receivables | | | | | | | | - | | |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | | | | 602 | - | | - | | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | - | - | 602 | - | - | - | | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | - | 16 | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | 43 830 | 132 503 | 132 503 | - | - | (110 419) | (110 419) | 100% | (132 503) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 43 830 | 132 519 | 132 503 | - | - | (110 419) | (110 419) | 100% | (132 503) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (573 419) | (557 645) | (438 399) | 27 921 | - | 377 701 | | | 438 399 |
| Cash/cash equivalents at beginning: | | 1 309 | 24 377 | 24 377 | | 64 673 | | | | |
| Cash/cash equivalents at month/year end: | | (572 110) | (533 268) | (414 022) | | 64 673 | 377 701 | | | 438 399 |

**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 APRIL 2020

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

| 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 |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 4.6% | 16.4% | 17.5% | 0.4% | 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% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 9.7% | 8.0% | 8.0% | 13.2% | 8.0% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 43.1% | 331.6% | 331.6% | 86.0% | 331.6% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 17.9% | 14.1% | 14.1% | 20.7% | 14.1% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 10.7% | 65.0% | 70.3% | 41.6% | 70.3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 26.2% | 32.3% | 32.2% | 26.4% | 32.2% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 8.5% | 7.8% | 6.1% | 6.2% | 6.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 22.4% | 18.9% | 20.4% | 0.3% | 3.8% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 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 - M10 April

| Description | NT Code | Budget Year 2019/20 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.L.o Council Policy |
|---|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|------------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 16,070 | 17,212 | 16,949 | 16,793 | 12,171 | 13,449 | 292,974 | 162,197 | 547,814 | 497,583 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 11,598 | 10,760 | 8,755 | 7,894 | 6,686 | 6,544 | 35,620 | 167,211 | 255,068 | 223,965 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 226 | 230 | 211 | 206 | 214 | 243 | 1,376 | 6,791 | 9,498 | 8,830 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 936 | 938 | 935 | 936 | 930 | 928 | 5,445 | 50,954 | 62,002 | 59,193 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 5,773 | 5,646 | 5,486 | 5,363 | 5,042 | 5,103 | 92,471 | 153,841 | 278,726 | 261,821 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 0 | 190 | 1 | 130 | - | 33 | 57 | 29,800 | 30,211 | 30,020 | - | - |
| Total By Income Source | 2000 | 34,604 | 34,976 | 32,336 | 31,321 | 25,042 | 26,300 | 427,944 | 570,794 | 1,183,318 | 1,081,402 | - | - |
| 2018/19 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 7,862 | 7,037 | 7,032 | 6,691 | 5,533 | 5,455 | 29,683 | 121,008 | 190,301 | 168,370 | - | - |
| Commercial | 2300 | 8,943 | 11,151 | 8,549 | 7,204 | 3,221 | 3,734 | 21,329 | 148,638 | 212,768 | 184,126 | - | - |
| Households | 2400 | 17,721 | 16,710 | 16,652 | 17,038 | 16,217 | 16,811 | 376,028 | 296,039 | 773,215 | 722,132 | - | - |
| Other | 2500 | 78 | 79 | 103 | 388 | 73 | 299 | 904 | 5,110 | 7,034 | 6,774 | - | - |
| Total By Customer Group | 2600 | 34,604 | 34,976 | 32,336 | 31,321 | 25,042 | 26,300 | 427,944 | 570,794 | 1,183,318 | 1,081,402 | - | - |

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 APRIL 2020

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| Description | NT Code | Budget Year 2019/20 | | | | | | | | | Prior year blals for chart (same period) | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|--|--|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | | | | | | | | | | - | |
| Bulk Water | 0200 | | | | | | | | | | - | |
| PAYE deductions | 0300 | | | | | | | | | | - | |
| VAT (output less input) | 0400 | | | | | | | | | | - | |
| Pensions / Retirement deductions | 0500 | | | | | | | | | | - | |
| Loan repayments | 0600 | | | | | | | | | | - | |
| Trade Creditors | 0700 | 1,142 | 242 | 823 | 1,378 | - | - | - | - | 3,585 | | |
| Auditor General | 0800 | | | | | | | | | | - | |
| Other | 0900 | | | | | | | | | | - | |
| Total By Customer Type | 1000 | 1,142 | 242 | 823 | 1,378 | - | - | - | - | 3,585 | - | |

(a) Most of the creditors have been paid in April 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 - M10 April

| 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 | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|----------|----------------------|--------------------|----------------------------|---------------------------------|---------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| | | Yrs/Months | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | - | | - | - | - |
| Entities | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | - | | - | - | - |

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

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

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 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 - 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 | | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | | |
| National Government: | 1,2 | | 437,830 | 373,298 | (3,004) | 366,368 | 326,139 | 40,229 | 12.3% | 373,298 | |
| Community Library | | | - | - | - | - | - | - | - | - | |
| Equitable Share | | | 429,267 | 366,320 | (3,004) | 366,320 | 319,954 | 46,366 | 14.5% | 366,320 | |
| Expanded Public Works Programme Integrated Grant | | | 1,695 | 1,695 | - | 48 | 1,413 | (1,365) | -96.6% | 1,695 | |
| Local Government Financial Management Grant | | | 1,700 | 1,700 | - | - | 1,417 | (1,417) | -100.0% | 1,700 | |
| Municipal Infrastructure Grant | | | 5,168 | 3,583 | - | - | 3,355 | (3,355) | -100.0% | 3,583 | |
| Water Services Infrastructure Grant | 3 | | - | - | - | - | - | - | - | - | |
| 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: | | | - | 1,164 | - | - | 699 | (699) | -100.0% | 1,164 | |
| National Library South Africa | | | - | 1,164 | - | - | 699 | (699) | -100.0% | 1,164 | |
| Total Operating Transfers and Grants | 5 | | 3,910 | 437,830 | 374,462 | (3,004) | 366,368 | 326,838 | 39,530 | 12.1% | 374,462 |
| Capital Transfers and Grants | | | | | | | | | | | |
| National Government: | | | 88,203 | 87,086 | 93,773 | - | 2,110 | 76,584 | (74,474) | -97.2% | 93,773 |
| Municipal Infrastructure Grant | | | 35,748 | 32,086 | 38,773 | - | 2,110 | 30,751 | (28,641) | -93.1% | 38,773 |
| Municipal Water Infrastructure Grant | | | - | - | - | - | - | - | - | - | |
| Water Services Infrastructure Grant | | | 52,455 | 55,000 | 55,000 | - | 45,833 | (45,833) | -100.0% | 55,000 | |
| Provincial Government: | | | - | - | - | - | - | - | - | - | |
| Waste Water Infrastructure | | | - | - | - | - | - | - | - | - | |
| District Municipality: | | | - | - | - | - | - | - | - | - | |
| [insert description] | | | - | - | - | - | - | - | - | - | |
| Other grant providers: | | | 91,481 | 112,438 | 112,332 | - | 22,650 | 93,635 | (70,985) | -75.8% | 112,332 |
| [insert description] | | | - | - | - | - | - | - | - | - | |
| Municipal Infrastructure Investment Unit | | | 91,481 | 112,438 | 112,332 | - | 22,650 | 93,635 | (70,985) | -75.8% | 112,332 |
| Registration of Deeds Trade Account | | | - | - | - | - | - | - | - | - | |
| Total Capital Transfers and Grants | 5 | | 179,684 | 199,524 | 206,105 | - | 24,760 | 170,219 | (145,459) | -85.5% | 206,105 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | | 183,595 | 637,354 | 580,567 | (3,004) | 391,128 | 497,056 | (105,929) | -21.3% | 580,567 |

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.

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

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 APRIL 2020

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 115,671 | 114,559 | 75,395 | 1,058 | 61,565 | 68,503 | (6,938) | -10.1% | 75,395 |
| Equitable Share | | 98,808 | 91,000 | 71,000 | - | 59,071 | 63,833 | (4,762) | -7.5% | 71,000 |
| Expanded Public Works Programme Integrated Grant | | 3,862 | 4,470 | 1,695 | 68 | 627 | 1,567 | (939) | -60.0% | 1,695 |
| Local Government Financial Management Grant | | 13,001 | 19,089 | 2,700 | 990 | 1,867 | 3,103 | (1,236) | -39.8% | 2,700 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 115,671 | 114,559 | 75,395 | 1,058 | 61,565 | 68,503 | (6,938) | -10.1% | 75,395 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 62,181 | 201,362 | 206,105 | 602 | 99,092 | 170,648 | (71,555) | -41.9% | 206,105 |
| Municipal Infrastructure Grant | | 50,276 | 146,362 | 163,109 | 602 | 81,871 | 132,016 | (50,145) | -38.0% | 163,109 |
| Water Services Infrastructure Grant | | 11,906 | 55,000 | 42,997 | - | 17,221 | 38,631 | (21,410) | -55.4% | 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 | 602 | 99,092 | 170,648 | (71,555) | -41.9% | 206,105 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 177,853 | 315,921 | 281,500 | 1,661 | 160,657 | 239,151 | (78,493) | -32.8% | 281,500 |

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 - M10 April

| Description | Ref | Budget Year 2019/20 | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| | | Approved Rollover 2018/19 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | - |
| Local Government Equitable Share | | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - |
| Total operating expenditure of Approved Roll-overs | | - | - | - | - | - |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - |
| Total capital expenditure of Approved Roll-overs | | - | - | - | - | - |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | - | - | - | - | - |

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

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 APRIL 2020

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

| 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 Budget | June Budget | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | |
| R thousands | 1 | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | |
| Service charges - water revenue | | | | | | | | | | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | | |
| Service charges - refuse | | | | | | | | | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | | | | | | | | | |
| Interest earned - external investments | | | | | | | | | | | | | | | | | |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | |
| Dividends received | | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | | | | | | | |
| Agency services | | | | | | | | | | | | | | | | | |
| Transfers and Subsidies - Operational | | | | | | | | | | | | | | | | | |
| Other revenue | | | | | | | | | | | | | | | | | |
| Cash Receipts by Source | | | | | | | | | | | | | | | | | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | | | | | | | | | | |
| Proceeds on Disposal of Fixed and Intangible Assets | | | | | | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current receivables | | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | | | | | | |
| Total Cash Receipts by Source | | | | | | | | | | | | | | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 18,021 | 17,056 | 17,503 | 17,950 | 17,971 | 19,520 | 18,792 | 19,930 | 17,022 | 18,538 | 20,245 | 46,305 | 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 | 2,114 | 2,431 | 25,371 | 24,819 | 26,060 | |
| Interest paid | | 1,761 | - | (1,677) | 119 | 55 | 1,661 | (272) | 291 | 246 | 8 | 307 | 1,189 | 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 | 2,125 | 2,147 | (3,025) | 18,145 | 11,000 | 11,506 | |
| Bulk purchases - Water & Sewer | | - | - | 6,061 | - | - | 25,389 | - | 9,065 | 18,555 | - | 3,583 | 8,346 | 71,000 | 100,000 | 104,600 | |
| Other materials | | 16 | 611 | 4 | 4 | 185 | 82 | 14 | 186 | 181 | 4 | 21 | 1,851 | 3,159 | 5,127 | 5,362 | |
| Contracted services | | 6,096 | 6,745 | 6,955 | 16,759 | 7,873 | 21,684 | 7,959 | 3,527 | 16,725 | 4,780 | 7,361 | 4,577 | 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 | 5,613 | (1,615) | 89,643 | 66,888 | 70,315 | |
| Cash Payments by Type | | 35,006 | 41,320 | 42,124 | 48,186 | 32,517 | 86,217 | 38,862 | 40,848 | 68,569 | 33,802 | 41,392 | 60,058 | 570,902 | 610,399 | 645,369 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | |
| Capital assets | | | | | | | | | | | | | | | | | |
| Repayment of borrowing | | 2,813 | 16 | 2,692 | 138 | (40) | (1,645) | 4,848 | (275) | 769 | 7 | (11,042) | (130,785) | (132,503) | - | - | |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | | 37,820 | 41,336 | 44,816 | 48,324 | 32,477 | 86,573 | 43,710 | 40,573 | 69,338 | 33,809 | 30,350 | (70,727) | 438,399 | 610,399 | 645,369 | |
| NET INCREASE/(DECREASE) IN CASH HELD | | (37,820) | (41,336) | (44,816) | (48,324) | (32,477) | (86,573) | (43,710) | (40,573) | (69,338) | (33,809) | (30,350) | 70,727 | (438,399) | (610,399) | (645,369) | |
| Cash/cash equivalents at the month/year beginning: | | - | - | - | - | - | - | - | - | - | - | 2,031 | (28,319) | 24,377 | 30,962 | 30,962 | |
| 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) | (33,809) | (28,319) | 42,408 | (14,022) | (579,438) | (614,408) | |

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

9.2 Supporting Table SC1

NW375 Moses Kotane - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - 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 | 1 | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | | | | | | | - | | |
| Service charges - electricity revenue | | | | | | | | - | | |
| Service charges - water revenue | | | | | | | | - | | |
| Service charges - sanitation revenue | | | | | | | | - | | |
| Service charges - refuse revenue | | | | | | | | - | | |
| 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 | | | | | | | | - | | |
| Other revenue | | | | | | | | - | | |
| Gains | | | | | | | | - | | |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | | - |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | | | | | | - | | |
| Remuneration of councillors | | | | | | | | - | | |
| Debt impairment | | | | | | | | - | | |
| Depreciation & asset impairment | | | | | | | | - | | |
| Finance charges | | | | | | | | - | | |
| Bulk purchases | | | | | | | | - | | |
| Other materials | | | | | | | | - | | |
| Contracted services | | | | | | | | - | | |
| Transfers and subsidies | | | | | | | | - | | |
| Other expenditure | | | | | | | | - | | |
| Losses | | | | | | | | - | | |
| Total Expenditure | | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | - | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | - | - | - | - | - | - | - | | - |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | - | - | - | - | - | - | - | | - |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2020

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

| 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 | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| 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 | 602 | 99,118 | 171,313 | 72,194 | 42.1% | 0 |
| May | 18,862 | 17,067 | 17,396 | - | - | 188,709 | - | - | - |
| June | (70,291) | 17,067 | 17,396 | - | - | 206,105 | - | - | - |
| Total Capital expenditure | 70,100 | 204,802 | 206,105 | 99,118 | | | | | |

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 APRIL 2020

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

| Description | Ref | Budget Year 2019/20 | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2018/19 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 | - | 38,584 | 93,078 | 54,494 | 58.5% | 103,267 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | 6,193 | - | - | - | 1,445 | 1,445 | 100.0% | - |
| Drainage Collection | | - | 6,193 | - | - | - | 1,445 | 1,445 | 100.0% | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 22,446 | 20,417 | - | 8,227 | 17,488 | 9,260 | 53.0% | 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 | - | 8,227 | 17,488 | 9,260 | 53.0% | 20,417 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 12,355 | 64,815 | 70,357 | - | 20,876 | 57,338 | 36,462 | 63.6% | 70,357 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 12,355 | 64,815 | 70,357 | - | 20,876 | 57,338 | 36,462 | 63.6% | 70,357 |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 24,111 | 12,492 | - | 5,440 | 13,121 | 7,681 | 58.5% | 12,492 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | 24,111 | 12,492 | - | 5,440 | 13,121 | 7,681 | 58.5% | 12,492 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 1,185 | 15,797 | - | - | 4,040 | 3,686 | (354) | -9.6% | - |
| Landfill Sites | | 1,185 | 15,797 | - | - | 4,040 | 3,686 | (354) | -9.6% | - |

| | | | | | | | | | | |
|---|---|--------|---------|---------|---|--------|--------|--------|--------|---------|
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | 118 | 300 | - | - | 26 | 30 | 4 | 13.4% | - |
| Furniture and Office Equipment | | 118 | 300 | - | - | 26 | 30 | 4 | 13.4% | - |
| Machinery and Equipment | | 130 | 300 | - | - | - | 17 | 17 | 100.0% | - |
| Machinery and Equipment | | 130 | 300 | - | - | - | 17 | 17 | 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 | 103,267 | - | 38,610 | 93,124 | 54,515 | 58.5% | 103,267 |

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT APRIL 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 -

| 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 renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Water Supply Infrastructure | | 15,191 | - | 10,924 | - | 15,859 | 6,554 | (9,305) | -142.0% | 10,924 |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | 15,191 | - | 10,924 | - | 15,859 | 6,554 | (9,305) | -142.0% | 10,924 |
| Reservoirs | | | | | | | | | | |
| Community Assets | | (0) | 12,000 | 20,106 | - | 9,766 | 14,864 | 5,098 | 34.3% | 20,106 |
| Community Facilities | | (0) | 12,000 | 20,106 | - | 9,766 | 14,864 | 5,098 | 34.3% | 20,106 |
| Halls | | (0) | 12,000 | 20,106 | - | 9,766 | 14,864 | 5,098 | 34.3% | 20,106 |
| Other assets | | - | 2,590 | 10,620 | 602 | 6,550 | 6,977 | 427 | 6.1% | 10,620 |
| Operational Buildings | | - | 2,590 | 10,620 | 602 | 6,550 | 6,977 | 427 | 6.1% | 10,620 |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | 2,590 | 10,620 | 602 | 6,550 | 6,977 | 427 | 6.1% | 10,620 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | (0) | 250 | - | - | - | 14 | 14 | 100.0% | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | (0) | 250 | - | - | - | 14 | 14 | 100.0% | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | (0) | 250 | - | - | - | 14 | 14 | 100.0% | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | 15,191 | 14,840 | 41,650 | 602 | 32,174 | 28,409 | (3,766) | -13.3% | 41,650 |

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT APRIL 2020

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - 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 | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 48,829 | 47,910 | 36,338 | 1,178 | 32,794 | 30,413 | (2,381) | -7.8% | 36,338 |
| Roads Infrastructure | | 2,705 | 9,400 | 1,050 | - | 165 | 1,734 | 1,569 | 90.5% | 1,050 |
| Roads | | 2,696 | 9,000 | 1,000 | - | 165 | 1,646 | 1,481 | 90.0% | 1,000 |
| Road Structures | | | | | | | | - | | |
| Road Furniture | | 8 | 400 | 50 | - | - | 88 | 88 | 100.0% | 50 |
| Capital Spares | | | | | | | | - | | |
| Storm water Infrastructure | | 821 | 2,000 | 450 | 0 | 31 | 514 | 483 | 94.0% | 450 |
| Drainage Collection | | | | | | | | - | | |
| Storm water Conveyance | | 821 | 2,000 | 450 | 0 | 31 | 514 | 483 | 94.0% | 450 |
| Attenuation | | | | | | | | - | | |
| Electrical Infrastructure | | 8,482 | 6,000 | 1,000 | - | 1 | 1,467 | 1,466 | 100.0% | 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 | 1,467 | 1,466 | 100.0% | 1,000 |
| Capital Spares | | | | | | | | - | | |
| Water Supply Infrastructure | | 523 | 300 | 150 | 1 | 69 | 160 | 91 | 57.0% | 150 |
| Dams and Weirs | | | | | | | | - | | |
| Boreholes | | | | | | | | - | | |
| Reservoirs | | 523 | 300 | 150 | 1 | 69 | 160 | 91 | 57.0% | 150 |
| Pump Stations | | | | | | | | - | | |
| Solid Waste Infrastructure | | 36,299 | 30,210 | 33,688 | 1,176 | 32,529 | 26,538 | (5,990) | -22.6% | 33,688 |
| Landfill Sites | | 36,299 | 30,210 | 33,688 | 1,176 | 32,529 | 26,538 | (5,990) | -22.6% | 33,688 |
| Waste Transfer Stations | | - | - | - | - | - | - | - | | - |
| Community Assets | | 489 | 500 | 200 | - | 9 | 219 | 210 | 96.1% | 200 |
| Community Facilities | | - | - | - | - | - | - | - | | - |

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

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - 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 | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 208,589 | 22,482 | 22,482 | 1,874 | 18,735 | 18,735 | - | | 22,482 |
| Roads Infrastructure | | 114,819 | - | - | - | - | - | - | | - |
| Roads | | 114,819 | - | - | - | - | - | - | | - |
| Road Structures | | - | - | - | - | - | - | - | | - |
| Road Furniture | | - | - | - | - | - | - | - | | - |
| Capital Spares | | - | - | - | - | - | - | - | | - |
| Storm water Infrastructure | | 3,308 | - | - | - | - | - | - | | - |
| Drainage Collection | | 3,308 | - | - | - | - | - | - | | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | | - |
| Attenuation | | - | - | - | - | - | - | - | | - |
| Electrical Infrastructure | | 2,613 | 8,100 | 8,100 | 675 | 6,750 | 6,750 | - | | 8,100 |
| Power Plants | | 2,613 | 8,100 | 8,100 | 675 | 6,750 | 6,750 | - | | 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 | - | - | - | - | - | - | | - |
| Dams and Weirs | | - | - | - | - | - | - | - | | - |
| Boreholes | | - | - | - | - | - | - | - | | - |
| Reservoirs | | - | - | - | - | - | - | - | | - |
| Pump Stations | | - | - | - | - | - | - | - | | - |
| Water Treatment Works | | - | - | - | - | - | - | - | | - |
| Bulk Mains | | - | - | - | - | - | - | - | | - |
| Distribution | | 83,812 | - | - | - | - | - | - | | - |
| Distribution Points | | - | - | - | - | - | - | - | | - |
| PRV Stations | | - | - | - | - | - | - | - | | - |
| Capital Spares | | - | - | - | - | - | - | - | | - |
| Sanitation Infrastructure | | 3,439 | 8,686 | 8,686 | 724 | 7,238 | 7,238 | - | | 8,686 |
| Pump Station | | - | - | - | - | - | - | - | | - |
| Reticulation | | - | - | - | - | - | - | - | | - |
| Waste Water Treatment Works | | 3,439 | 8,686 | 8,686 | 724 | 7,238 | 7,238 | - | | 8,686 |
| Outfall Sewers | | - | - | - | - | - | - | - | | - |
| Toilet Facilities | | - | - | - | - | - | - | - | | - |
| Capital Spares | | - | - | - | - | - | - | - | | - |
| Solid Waste Infrastructure | | 598 | 5,696 | 5,696 | 475 | 4,747 | 4,747 | - | | 5,696 |
| Landfill Sites | | 598 | 5,696 | 5,696 | 475 | 4,747 | 4,747 | - | | 5,696 |
| Waste Transfer Stations | | - | - | - | - | - | - | - | | - |
| Community Assets | | 24,551 | 3,671 | 3,671 | 306 | 3,059 | 3,059 | - | | 3,671 |
| Community Facilities | | 24,551 | 3,671 | 3,671 | 306 | 3,059 | 3,059 | - | | 3,671 |
| Halls | | 21,077 | 3,671 | 3,671 | 306 | 3,059 | 3,059 | - | | 3,671 |
| Centres | | 3,474 | - | - | - | - | - | - | | - |

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

| | | | | | | | | | | |
|---|---|----------|---------|---------|--------|---------|---------|-------|-------|---------|
| Biological or Cultivated Assets | | | | | | | | | | |
| Biological or Cultivated Assets | | 6,183 | 6,183 | 515 | 5,153 | 5,153 | | | | 6,183 |
| Intangible Assets | | | | | | | | | | |
| Servitudes | | 11,978 | - | - | - | - | - | - | - | - |
| Licences and Rights | | 11,978 | - | - | - | - | - | - | - | - |
| <i>Water Rights</i> | | | | | | | | | | |
| <i>Effluent Licenses</i> | | | | | | | | | | |
| <i>Solid Waste Licenses</i> | | | | | | | | | | |
| <i>Computer Software and Applications</i> | | 11,978 | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | | | | | | | | | |
| <i>Unspecified</i> | | | | | | | | | | |
| Computer Equipment | | (56,771) | 61,202 | 61,202 | 5,100 | 51,001 | 51,001 | | | 61,202 |
| Computer Equipment | | (56,771) | 61,202 | 61,202 | 5,100 | 51,001 | 51,001 | | | 61,202 |
| Furniture and Office Equipment | | (33,955) | 56,676 | 56,676 | 4,723 | 47,344 | 47,230 | (114) | -0.2% | 56,676 |
| Furniture and Office Equipment | | (33,955) | 56,676 | 56,676 | 4,723 | 47,344 | 47,230 | (114) | -0.2% | 56,676 |
| Machinery and Equipment | | 621 | 865 | 865 | 72 | 721 | 721 | | | 865 |
| Machinery and Equipment | | 621 | 865 | 865 | 72 | 721 | 721 | | | 865 |
| Transport Assets | | 4,802 | 3,458 | 3,458 | 288 | 2,882 | 2,882 | | | 3,458 |
| Transport Assets | | 4,802 | 3,458 | 3,458 | 288 | 2,882 | 2,882 | | | 3,458 |
| Land | | | | | | | | | | |
| Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Depreciation | 1 | 159,814 | 154,537 | 154,537 | 12,878 | 128,895 | 128,781 | (114) | -0.1% | 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 |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 41,121 | 56,000 | 61,188 | - | 28,334 | 49,780 | 21,445 | 43.1% | 61,188 |
| Roads Infrastructure | | 41,042 | 56,000 | 61,188 | - | 28,334 | 49,780 | 21,445 | 43.1% | 61,188 |
| <i>Roads</i> | | 41,042 | 56,000 | 61,188 | - | 28,334 | 49,780 | 21,445 | 43.1% | 61,188 |
| <i>Road Structures</i> | | | | | | | | | | |
| Water Supply Infrastructure | | 80 | - | - | - | - | - | - | - | - |
| <i>Dams and Weirs</i> | | | | | | | | | | |
| <i>Boreholes</i> | | | | | | | | | | |
| <i>Reservoirs</i> | | 80 | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | 41,121 | 56,000 | 61,188 | - | 28,334 | 49,780 | 21,445 | 43.1% | 61,188 |