

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

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Section 1: Budget Statement

1.1 Mayors Report

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

See attached quality certificate

1.2 Resolution

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

1.3 Executive Summary

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

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

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

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

1.4 Performance against the approved budget

Original vs Actuals as at 31 January 2020(R'000)				
Operating Expenditure				
	YearTDActuals	YearTDBudget	YTD variance	
938 819 206	421 362 942	551 593 546	-24%	
Operating Revenue				
	YearTDActuals	YearTDBudget	YTD variance	
836 566 165	485 850 718	487 996 782	0%	
Capital Expenditure				
	YearTDActuals	YearTDBudget	YTD variance	
204 026 297	77 882 191	119 123 233	-35%	

This is the fifth report for the 2019/2020 financial year, that leads to the under expenditure of 24% against the year to date actuals.

The under expenditure of 35% against the year to date actuals, this is due to municipal capital expenditure which is not fixed.

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1.5 Capital Expenditure

Under expenditure of 36% against the year to date actuals, this is due to Municipal capital expenditure which is not fixed as well as the late appointment of contractors.

The above percentage 36% 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)

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(iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance
(revenue and expenditure by municipal vote)

(iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance
(revenue and expenditure)

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

(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 - M07 January

Description	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									
Financial Performance									
Property rates	134 800	142 164	142 164	11 761	82 415	82 929	(514)	-1%	142 164
Service charges	154 209	184 251	184 251	15 920	104 714	107 480	(2 766)	-3%	184 251
Investment revenue	453	5 400	5 400	309	4 160	3 150	1 010	32%	5 400
Transfers and subsidies	397 008	437 830	437 830	-	259 051	255 401	3 650	1%	437 830
Other own revenue	55 860	66 922	66 922	5 837	35 511	39 037	(3 527)	-9%	66 922
Total Revenue (excluding capital transfers and contributions)	742 329	836 566	836 566	33 827	485 851	487 997	(2 146)	-0%	836 566
Employee costs	194 442	270 275	247 705	18 792	126 813	147 630	(20 818)	-14%	247 705
Remuneration of Councillors	22 827	25 371	25 371	-	10 989	14 800	(3 811)	-26%	25 371
Depreciation & asset impairment	159 814	154 537	154 537	12 878	90 260	90 146	114	0%	154 537
Finance charges	6 178	3 689	3 689	(272)	1 648	2 152	(504)	-23%	3 689
Materials and bulk purchases	114 908	109 277	108 827	1 777	45 812	63 545	(17 733)	-28%	108 827
Transfers and subsidies	75	-	-	-	-	-	-	-	-
Other expenditure	577 827	404 091	398 690	19 316	145 842	233 320	(87 478)	-37%	398 690
Total Expenditure	1 076 070	967 240	938 819	52 492	421 363	551 594	(130 231)	-24%	938 819
Surplus/(Deficit)	(333 741)	(130 674)	(102 253)	(18 665)	64 488	(63 597)	128 085	-201%	(102 253)
Transfers and subsidies - capital (monetary alloc	88 203	87 086	87 086	-	2 110	50 800	(48 690)	-96%	87 086
Contributions & Contributed assets	91 481	112 438	112 438	-	22 650	65 589	(42 939)	-65%	112 438
Surplus/(Deficit) after capital transfers & contributions	(154 057)	68 850	97 271	(18 665)	89 248	52 792	36 455	69%	97 271
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(154 057)	68 850	97 271	(18 665)	89 248	52 792	36 455	69%	97 271
Capital expenditure & funds sources									
Capital expenditure	70 100	204 802	204 026	12 180	77 882	119 123	(41 241)	-35%	204 026
Capital transfers recognised	62 181	201 362	201 362	12 180	72 303	117 461	(45 158)	-38%	201 362
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 440	2 664	-	5 579	1 662	3 917	236%	2 664
Total sources of capital funds	62 181	204 802	204 026	12 180	77 882	119 123	(41 241)	-35%	204 026
Financial position									
Total current assets	155 836	572 098	572 098		243 004				572 098
Total non current assets	3 493 340	1 785 427	1 784 651		3 481 076				1 784 651
Total current liabilities	361 268	172 503	172 503		347 123				172 503
Total non current liabilities	31 543	24 600	24 600		32 193				24 600
Community wealth/Equity	3 441 503	2 160 422	2 131 225		3 338 264				2 131 225
Cash flows									
Net cash from (used) operating	-	15 517	15 517	(33 635)	135 096	218 915	83 819	38%	15 517
Net cash from (used) investing	-	200 374	200 374	(16 283)	(82 325)	-	82 325	#DIV/0!	200 374
Net cash from (used) financing	(0)	7 960	7 960	(1 156)	(1 156)	4 643	5 800	125%	7 960
Cash/cash equivalents at the month/year end	(0)	271 250	271 250	-	600 641	223 558	(377 083)	-169%	223 851
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	35 538	32 011	29 116	25 606	24 719	22 712	403 618	533 055	1 106 374
Creditors Age Analysis									
Total Creditors	2 504	104	1 191	488	-	-	-	-	4 287

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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.

Table C3.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2020

2.2 Table C2: Financial Performance (Standard Classification)

NW375 Moses Kotane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	481 392	17 903	379 920	280 812	99 108	35%	481 392
Executive and council		653	1 695	1 695	-	(1 047)	989	(2 036)	-206%	1 695
Finance and administration		575 569	479 697	479 697	17 903	380 967	279 823	101 144	36%	479 697
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		27 513	19 245	19 245	2	17 382	11 226	6 155	55%	19 245
Community and social services		24 966	14 640	14 640	2	17 380	8 540	8 840	104%	14 640
Sport and recreation		42	55	55	-	1	32	(31)	-96%	55
Public safety		2 505	4 550	4 550	-	-	2 654	(2 654)	-100%	4 550
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58 410	67 461	67 461	2	2 030	39 352	(37 322)	-95%	67 461
Planning and development		2 445	5 268	5 268	2	103	3 073	(2 970)	-97%	5 268
Road transport		55 965	62 193	62 193	-	1 927	36 279	(34 353)	-95%	62 193
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		259 870	467 992	467 992	15 920	111 279	272 995	(161 717)	-59%	467 992
Energy sources		5 282	19 858	19 858	-	1 951	11 584	(9 633)	-83%	19 858
Water management		219 467	324 372	324 372	14 888	99 683	189 217	(89 534)	-47%	324 372
Waste water management		18 299	43 022	43 022	202	2 367	25 096	(22 729)	-91%	43 022
Waste management		16 821	80 741	80 741	830	7 278	47 099	(39 821)	-85%	80 741
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	922 014	1 036 091	1 036 091	33 827	510 611	604 386	(93 775)	-16%	1 036 091
Expenditure - Functional										
<i>Governance and administration</i>		402 883	395 400	339 557	21 608	158 592	205 832	(47 239)	-23%	339 557
Executive and council		89 330	107 752	90 343	2 981	40 279	55 118	(14 839)	-27%	90 343
Finance and administration		310 103	283 950	245 516	18 352	116 295	148 556	(32 262)	-22%	245 516
Internal audit		3 450	3 697	3 697	276	2 019	2 157	(138)	-6%	3 697
<i>Community and public safety</i>		107 526	101 815	93 255	5 986	45 535	55 588	(10 053)	-18%	93 255
Community and social services		45 249	30 483	26 733	1 518	10 731	16 115	(5 384)	-33%	26 733
Sport and recreation		33 189	29 289	28 929	1 966	17 979	16 925	1 054	6%	28 929
Public safety		29 088	42 043	37 593	2 502	16 824	22 547	(5 723)	-25%	37 593
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		150 851	115 204	100 827	7 465	52 640	61 289	(8 649)	-14%	100 827
Planning and development		17 339	31 369	27 492	1 692	11 621	16 576	(4 954)	-30%	27 492
Road transport		133 512	83 834	73 334	5 773	41 019	44 713	(3 694)	-8%	73 334
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		414 810	354 822	405 181	17 434	164 596	228 885	(64 290)	-28%	405 181
Energy sources		27 188	31 909	28 309	2 796	20 766	17 013	3 752	22%	28 309
Water management		307 502	241 660	299 958	9 898	104 154	166 403	(62 249)	-37%	299 958
Waste water management		32 008	18 784	26 418	1 813	13 502	14 350	(848)	-6%	26 418
Waste management		48 112	62 469	50 496	2 926	26 174	31 119	(4 945)	-16%	50 496
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 076 070	967 240	938 819	52 492	421 363	551 594	(130 231)	-24%	938 819
Surplus/ (Deficit) for the year		(154 057)	68 850	97 271	(18 665)	89 248	52 792	36 455	69%	97 271

Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,947 that appears under Inventory physical and net realizable value loss.

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2.3 Table C3 Monthly Budget Statement-Financial Performance

(Revenue and expenditure by municipal vote)

NW375 Moses Kotane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue by Vote										
Vote 01 - Municipal Council	1	653	1 695	1 695	-	(1 047)	989	(2 036)	-205.9%	1 695
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		575 355	479 197	479 197	17 812	380 719	279 532	101 188	36.2%	479 197
Vote 04 - Corporate Services		214	500	500	91	248	292	(44)	-14.9%	500
Vote 05 - Community Services		44 334	99 987	99 987	831	24 660	58 325	(33 666)	-57.7%	99 987
Vote 06 - Planning & Development		107	100	100	2	103	58	45	77.0%	100
Vote 07 - Infrastructure & Technical Services		301 352	454 612	454 612	15 091	105 927	265 190	(159 263)	-60.1%	454 612
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	922 014	1 036 091	1 036 091	33 827	510 611	604 386	(93 775)	-15.5%	1 036 091
Expenditure by Vote										
Vote 01 - Municipal Council	1	71 986	86 146	72 087	2 184	31 248	44 004	(12 756)	-29.0%	72 087
Vote 02 - Office Of The Accounting Officer		20 795	25 303	21 953	1 073	11 050	13 272	(2 221)	-16.7%	21 953
Vote 03 - Budget And Treasury Office		217 956	126 092	120 894	4 131	32 919	71 244	(38 325)	-53.8%	120 894
Vote 04 - Corporate Services		132 098	137 336	106 340	13 288	74 236	66 337	7 899	11.9%	106 340
Vote 05 - Community Services		170 008	182 220	159 586	9 772	79 731	96 236	(16 505)	-17.2%	159 586
Vote 06 - Planning & Development		15 000	26 202	23 910	1 431	9 990	14 266	(4 276)	-30.0%	23 910
Vote 07 - Infrastructure & Technical Services		448 227	383 941	434 048	20 614	182 190	246 236	(64 046)	-26.0%	434 048
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 076 070	967 240	938 819	52 492	421 363	551 594	(130 231)	-23.6%	938 819
Surplus/ (Deficit) for the year	2	(154 057)	68 850	97 271	(18 665)	89 248	52 792	36 455	69.1%	97 271

Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the 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 net realizable value loss.

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

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

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

Table C4: Financial Performance (revenue & expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	11 761	82 415	82 929	(514)	-1%	142 164
Service charges - electricity revenue		-	-	-	-	(1 095)	(0)	(1 095)	#####	-
Service charges - water revenue		147 290	171 557	171 557	14 888	98 235	100 075	(1 839)	-2%	171 557
Service charges - sanitation revenue		2 274	2 750	2 750	202	1 704	1 604	100	6%	2 750
Service charges - refuse revenue		4 645	9 944	9 944	830	5 869	5 801	69	1%	9 944
Rental of facilities and equipment		42	51	51	6	42	30	12	40%	51
Interest earned - external investments		453	5 400	5 400	309	4 160	3 150	1 010	32%	5 400
Interest earned - outstanding debtors		45 874	59 790	59 790	5 368	33 634	34 877	(1 244)	-4%	59 790
Dividends received		4 237	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 326	4 500	4 500	-	-	2 625	(2 625)	-100%	4 500
Licences and permits		179	50	50	-	-	29	(29)	-100%	50
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		397 008	437 830	437 830	-	259 051	255 401	3 650	1%	437 830
Other revenue		1 936	2 531	2 531	462	1 835	1 476	359	24%	2 531
Gains on disposal of PPE		1 266	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		742 329	836 566	836 566	33 827	485 851	487 997	(2 146)	0%	836 566
Expenditure By Type										
Employee related costs		194 442	270 275	247 705	18 792	126 813	147 630	(20 818)	-14%	247 705
Remuneration of councillors		22 827	25 371	25 371	-	10 989	14 800	(3 811)	-26%	25 371
Debt impairment		296 210	122 540	181 088	51	3 625	97 503	(93 879)	-96%	181 088
Depreciation & asset impairment		159 814	154 537	154 537	12 878	90 260	90 146	114	0%	154 537
Finance charges		6 178	3 689	3 689	(272)	1 648	2 152	(504)	-23%	3 689
Bulk purchases		110 347	103 700	103 700	1 763	44 895	60 492	(15 596)	-26%	103 700
Other materials		4 561	5 577	5 127	14	916	3 053	(2 137)	-70%	5 127
Contracted services		139 862	151 837	119 587	7 959	74 072	74 238	(166)	0%	119 587
Transfers and subsidies		75	-	-	-	-	-	-	-	-
Other expenditure		139 004	129 715	98 015	11 306	68 145	61 578	6 567	11%	98 015
Loss on disposal of PPE		2 750	-	-	-	-	-	-	-	-
Total Expenditure		1 076 070	967 240	938 819	52 492	421 363	551 594	(130 231)	-24%	938 819
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(333 741)	(130 674)	(102 253)	(18 665)	64 488	(63 597)	128 085	(0)	(102 253)
(National / Provincial and District)		88 203	87 086	87 086	-	2 110	50 800	(48 690)	(0)	87 086
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		91 481	112 438	112 438	-	22 650	65 589	(42 939)	(0)	112 438
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(154 057)	68 850	97 271	(18 665)	89 248	52 792			97 271
Taxation										
Surplus/(Deficit) after taxation		(154 057)	68 850	97 271	(18 665)	89 248	52 792			97 271
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(154 057)	68 850	97 271	(18 665)	89 248	52 792			97 271
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(154 057)	68 850	97 271	(18 665)	89 248	52 792			97 271

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Municipality noted the following challenges:

- The municipality still face a challenge under the year to date actuals due to the amount of R 72 776 that appears under Inventory physical and net realizable value gains that has an impact on the is duplicated under the C-Schedule but not under the general ledger, as well as the amount of R 1,244,947 that appears under Inventory physical and net realizable value loss.

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 in December 2019.
- (c) Moses Kotane depend mostly on grants.

Expenditure

- (a) **Bulk Purchases**-The account for January 2020 is not yet paid, it will be paid in February 2020.
- (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 JANUARY 2020

2.5 Table C5: Capital Expenditure by Vote

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07
January

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	73 298	5 825	41 853	42 757	(904)	-2%	73 298
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	73 298	5 825	41 853	42 757	(904)	-2%	73 298
Single Year expenditure appropriation	2									
Vote 01 - Municipal Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Accounting Officer		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury Office		12	100	74	-	26	47	(21)	-45%	74
Vote 04 - Corporate Services		-	550	-	-	-	76	(76)	-100%	-
Vote 05 - Community Services		-	30 587	30 387	2 265	16 268	17 754	(1 486)	-8%	30 387
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		14 733	100 267	100 267	4 090	19 736	58 489	(38 754)	-66%	100 267
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	130 729	6 355	36 029	76 366	(40 337)	-53%	130 729
Total Capital Expenditure		70 100	204 802	204 026	12 180	77 882	119 123	(41 241)	-35%	204 026

- a) The capital expenditure amounts to 12 million, the under spending of 35% is due to the late appointment of contractors,

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2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	5 000	10 000
Call investment deposits		52 824	14 377	14 377	15 178	14 377
Consumer debtors		23 663	475 621	475 621	155 459	475 621
Other debtors		55 755	68 100	68 100	58 564	68 100
Current portion of long-term receivables						
Inventory		11 725	4 000	4 000	8 803	4 000
Total current assets		155 836	572 098	572 098	243 004	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	1 784 651	3 286 072	1 784 651
Biological						
Intangible		39 780	250	-	39 780	-
Other non-current assets		14	-	-	14	-
Total non current assets		3 493 340	1 785 427	1 784 651	3 481 076	1 784 651
TOTAL ASSETS		3 649 176	2 357 525	2 356 749	3 724 080	2 356 749
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		43 830	132 503	132 503	35 007	132 503
Consumer deposits		16	-	-	16	-
Trade and other payables		289 359	40 000	40 000	286 121	40 000
Provisions		28 064	-	-	25 979	-
Total current liabilities		361 268	172 503	172 503	347 123	172 503
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		31 543	24 600	24 600	32 193	24 600
Total non current liabilities		31 543	24 600	24 600	32 193	24 600
TOTAL LIABILITIES		392 811	197 103	197 103	379 315	197 103
NET ASSETS	2	3 256 365	2 160 422	2 159 646	3 344 765	2 159 646
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 441 503	2 160 422	2 131 225	3 338 264	2 131 225
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 441 503	2 160 422	2 131 225	3 338 264	2 131 225

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2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2018/19	Budget Year 2019/20					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	130 327	130 327	2 758	46 321	-	46 321	#DIV/0!	130 327
Service charges		-	113 966	113 966	4 289	40 333	-	40 333	#DIV/0!	113 966
Other revenue		-	2 841	2 841	469	23 409	-	23 409	#DIV/0!	2 841
Government - operating		-	437 830	437 830	-	265 530	218 915	46 615	21%	437 830
Government - capital		-	-	-	-	105 006	-	105 006	#DIV/0!	-
Interest		-	17 390	17 390	5 677	36 680	-	36 680	#DIV/0!	17 390
Dividends										
Payments										
Suppliers and employees		-	(686 837)	(686 837)	(47 100)	(378 859)	-	378 859	#DIV/0!	(686 837)
Finance charges		-	-	-	272	(3 325)	-	3 325	#DIV/0!	-
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	15 517	15 517	(33 635)	135 096	218 915	83 819	38%	15 517
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		-	200 374	200 374	(16 283)	(82 325)	-	82 325	#DIV/0!	200 374
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	200 374	200 374	(16 283)	(82 325)		82 325	#DIV/0!	200 374
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(0)	7 960	7 960	(1 156)	(1 156)	4 643	5 800	125%	7 960
NET CASH FROM/(USED) FINANCING ACTIVITIES		(0)	7 960	7 960	(1 156)	(1 156)	4 643	5 800	125%	7 960
NET INCREASE/ (DECREASE) IN CASH HELD		(0)	223 851	223 851	(51 075)	51 615	223 558			223 851
Cash/cash equivalents at beginning:		-	47 399	47 399		549 026				
Cash/cash equivalents at month/year end:		(0)	271 250	271 250		600 641	223 558			223 851

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 YearTD budget which leads to an error under YTD Variance.

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2020

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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		0.6%	16.4%	16.9%	0.4%	3.1%
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%	8.1%	9.6%	8.1%
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%	70.0%	331.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.9%	14.1%	14.1%	5.8%	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%	65.0%	44.1%	65.0%
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%	29.6%	26.1%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		16.9%	15.6%	11.1%	13.6%	11.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.4%	18.9%	18.9%	0.3%	3.5%
<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 JANUARY 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 - M07 January

Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	18 217	18 405	16 098	12 839	12 196	9 886	283 324	143 585	514 550	461 830	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	10 551	7 380	6 649	6 555	6 552	6 684	27 714	158 240	230 326	205 745	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	233	239	266	268	167	306	1 197	6 573	9 249	8 511	-	-	
Receivables from Exchange Transactions - Waste Management	1600	946	937	933	929	928	943	5 089	48 518	59 222	56 406	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	5 375	5 050	5 111	4 999	4 876	4 861	86 183	146 309	262 763	247 228	-	-	
Recoverable unauthorised, irregular, fruitless and w wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	216	-	59	17	1	32	112	29 829	30 265	29 991	-	-	
Total By Income Source	2000	35 538	32 011	29 116	25 606	24 719	22 712	403 618	533 055	1 106 374	1 009 709	-	-	
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	6 762	5 603	5 525	5 446	5 038	5 275	23 800	113 853	171 303	153 412	-	-	
Commercial	2300	11 036	9 948	6 236	3 144	3 366	3 486	18 046	146 085	201 347	174 127	-	-	
Households	2400	17 266	16 387	17 030	16 850	16 108	13 745	360 928	268 462	726 776	676 093	-	-	
Other	2500	473	73	325	166	207	206	843	4 655	6 948	6 077	-	-	
Total By Customer Group	2600	35 538	32 011	29 116	25 606	24 719	22 712	403 618	533 055	1 106 374	1 009 709	-	-	

The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 078, 997 to R1, 106, 374 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.

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Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2 504	104	1 191	488	-	-	-	-	-	4 287	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2 504	104	1 191	488	-	-	-	-	-	4 287	-

There is a difference between C-Schedule and the data string and the difference is due to debtor's codes which are not included in the data string templates- municipality will include those codes on the next reports.

- (a) Most of the creditors has been paid in January 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 - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
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.

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

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- 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 - M07 January

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:	1,2									
Operating Transfers and Grants										
National Government:		-	437 830	437 830	-	259 051	255 401	3 650	1.4%	437 830
Community Library		-	-	-	-	-	-	-	-	-
Equitable Share		-	429 267	429 267	-	259 003	250 406	8 597	3.4%	429 267
Expanded Public Works Programme Integrated Grant		-	1 695	1 695	-	48	989	(941)	-95.2%	1 695
Local Government Financial Management Grant		-	1 700	1 700	-	-	992	(992)	-100.0%	1 700
Municipal Infrastructure Grant		-	5 168	5 168	-	-	3 014	(3 014)	-100.0%	5 168
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 910	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		3 910	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	3 910	437 830	437 830	-	259 051	255 401	3 650	1.4%	437 830
Capital Transfers and Grants										
National Government:		88 203	87 086	87 086	-	2 110	50 800	(48 690)	-95.8%	87 086
Municipal Infrastructure Grant		35 748	32 086	32 086	-	2 110	18 717	(16 607)	-88.7%	32 086
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		52 455	55 000	55 000	-	-	32 083	(32 083)	-100.0%	55 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		91 481	112 438	112 438	-	22 650	65 589	(42 939)	-65.5%	112 438
[insert description]		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		91 481	112 438	112 438	-	22 650	65 589	(42 939)	-65.5%	112 438
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	179 684	199 524	199 524	-	24 760	116 389	(91 629)	-78.7%	199 524
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183 595	637 354	637 354	-	283 811	371 790	(87 979)	-23.7%	637 354

FMG- Municipality will have to change the alignment of the vote, since the grant is aligned to revenue salary line item

EPWP- Municipality will have to change the alignment of the vote, since the grant is aligned to mayor salary line item

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 send to National treasury, so the municipality is still waiting for the response.

-The municipality received the following grant in August 2019:

FMG 1,700,000

EPWP 424,000

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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

7.2 Supporting Table SC7 (1)

-The above attached table shows the expenditure per grant.

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

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	94 395	45	32 369	58 164	(25 796)	-44.3%	94 395
Equitable Share		98 808	91 000	91 000	-	31 450	53 083	(21 633)	-40.8%	91 000
Expanded Public Works Programme Integrated Grant		3 862	4 470	1 695	104	390	1 374	(984)	-71.6%	1 695
Local Government Financial Management Grant		13 001	19 089	1 700	(59)	528	3 707	(3 178)	-85.7%	1 700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		115 671	114 559	94 395	45	32 369	58 164	(25 796)	-44.3%	94 395
Capital expenditure of Transfers and Grants										
National Government:		62 181	201 362	201 362	12 180	72 303	117 461	(45 158)	-38.4%	201 362
Municipal Infrastructure Grant		50 276	146 362	146 362	9 315	61 581	85 378	(23 797)	-27.9%	146 362
Water Services Infrastructure Grant		11 906	55 000	55 000	2 866	10 722	32 083	(21 361)	-66.6%	55 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Investment Unit		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		62 181	201 362	201 362	12 180	72 303	117 461	(45 158)	-38.4%	201 362
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177 853	315 921	295 757	12 225	104 671	175 626	(70 954)	-40.4%	295 757

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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 - M07 January

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		-	-	-	-	

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2020

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 964	16 499	16 499	-	7 657	9 625	(1 968)	-20%	16 499
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 742	3 187	3 187	-	726	1 859	(1 133)	-61%	3 187
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 121	5 685	5 685	-	2 606	3 316	(711)	-21%	5 685
Sub Total - Councillors		22 827	25 371	25 371	-	10 989	14 800	(3 811)	-26%	25 371
% increase	4		11.1%	11.1%						11.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 839	8 984	8 984	211	1 897	5 241	(3 344)	-64%	8 984
Pension and UIF Contributions		131	193	193	32	158	113	46	40%	193
Medical Aid Contributions		101	101	101	9	56	59	(3)	-4%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		93	192	192	-	184	112	72	64%	192
Motor Vehicle Allowance		529	583	583	37	316	340	(24)	-7%	583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	0	(0)	-63%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 693	10 054	10 054	288	2 612	5 865	(3 253)	-55%	10 054
% increase	4		172.3%	172.3%						172.3%
Other Municipal Staff										
Basic Salaries and Wages		127 027	190 979	171 166	12 466	86 072	102 599	(16 527)	-16%	171 166
Pension and UIF Contributions		26 170	35 699	33 676	2 343	17 385	19 926	(2 541)	-13%	33 676
Medical Aid Contributions		10 437	11 763	11 808	992	6 627	6 882	(255)	-4%	11 808
Overtime		10 766	5 346	5 851	1 031	5 309	3 343	1 966	59%	5 851
Performance Bonus		8 784	10 940	10 342	1 337	6 269	6 116	153	3%	10 342
Motor Vehicle Allowance		500	763	523	30	210	338	(128)	-38%	523
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		411	656	513	42	275	319	(43)	-14%	513
Other benefits and allowances		4 865	4 076	3 772	262	2 053	2 243	(189)	-8%	3 772
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		1 789	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		217 269	295 646	273 077	18 792	137 802	162 430	(24 629)	-15%	273 077
% increase	4		36.1%	25.7%						25.7%
TOTAL MANAGERS AND STAFF		194 442	270 275	247 705	18 792	126 813	147 630	(20 818)	-14%	247 705

Regarding the above table the amount for councillors for January 2020 does not appear in the system because of the system integration between Payday and BCX which did not integrate under the above mention date, the amount will then appears double in February 2020.

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Section 9: Actual & Revised Targets for Cash Receipts

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

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 Budget	March Budget	April Budget	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		3 274	2 444	27 420	4 929	2 741	2 755	2 758	-	-	-	-	84 006	130 327	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		4 974	4 347	2 116	10 268	7 095	6 625	4 220	-	-	-	-	71 867	111 512	-	-
Service charges - sanitation revenue		43	20	23	62	112	131	34	-	-	-	-	1 085	1 510	-	-
Service charges - refuse		49	20	29	37	56	37	35	-	-	-	-	681	944	-	-
Rental of facilities and equipment		-	7	-	12	4	-	6	-	-	-	-	(30)	-	-	-
Interest earned - external investments		462	888	24	615	474	275	309	-	-	-	-	2 353	5 400	-	-
Interest earned - outstanding debtors		3 266	4 941	4 906	4 995	5 110	5 048	5 368	-	-	-	-	(21 644)	11 990	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	200	200	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	50	50	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		178 861	2 124	-	48	4 355	80 142	-	-	109 458	-	-	62 842	437 830	-	-
Other revenue		406	17 724	-	2 339	2 448	-	462	-	-	-	-	(20 788)	2 591	-	-
Cash Receipts by Source		191 334	32 516	34 517	23 305	22 396	95 013	13 193	-	109 458	-	-	180 622	702 354	-	-
Other Cash Flows by Source																
Transfer receipts - capital		66 506	11 000	-	-	-	27 500	-	-	-	-	-	(105 006)	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		257 840	43 516	34 517	23 305	22 396	122 513	13 193	-	109 458	-	-	75 616	702 354	-	-
Cash Payments by Type																
Employee related costs		18 021	17 056	17 503	17 950	17 971	19 520	18 792	-	-	-	-	143 462	270 275	287 380	307 497
Remuneration of councillors		1 678	1 698	1 772	1 946	1 946	1 949	2 203	-	-	-	-	12 179	25 371	-	-
Interest paid		1 761	-	-	119	55	1 661	(272)	-	-	-	-	(3 325)	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		2 497	876	8 508	2 291	1 790	27 171	1 763	-	-	-	-	46 105	91 000	-	-
Other materials		16	611	4	4	185	82	14	-	-	-	-	(916)	-	-	-
Contracted services		6 116	6 745	6 955	16 759	7 873	21 684	7 959	-	-	-	-	77 745	151 837	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 720	14 333	9 603	9 118	2 694	16 152	11 306	-	-	-	-	80 428	148 354	-	-
Cash Payments by Type		34 810	41 320	44 345	48 186	32 514	88 217	41 766	-	-	-	-	355 678	686 837	287 380	307 497
Other Cash Flows/Payments by Type																
Capital assets		525	15 652	7 656	9 884	12 337	19 987	16 283	-	-	-	-	(282 699)	(200 374)	-	-
Repayment of borrowing		-	-	-	-	-	1 156	(663)	(663)	(663)	(663)	(663)	(6 463)	(7 960)	150	-
Other Cash Flows/Payments		23 637	-	-	-	-	22 326	5 062	-	-	-	-	(51 025)	-	-	-
Total Cash Payments by Type		58 973	56 973	52 001	58 070	44 851	130 530	64 268	(663)	(663)	(663)	(663)	15 491	478 503	287 530	307 497
NET INCREASE/(DECREASE) IN CASH HELD		198 867	(13 457)	(17 483)	(34 765)	(22 455)	(8 018)	(51 075)	663	110 121	663	663	60 125	223 851	(287 530)	(307 497)
Cash/cash equivalents at the monthly ear beginning:		-	198 867	185 410	167 927	133 162	110 707	102 690	51 615	52 278	162 399	163 062	163 726	-	223 851	(63 679)
Cash/cash equivalents at the monthly ear end:		198 867	185 410	167 927	133 162	110 707	102 690	51 615	52 278	162 399	163 062	163 726	223 851	223 851	(63 679)	(371 176)

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M07 January

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

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Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	16 981	–		136 104	–		
March	10 867	17 067	16 981	–		153 085	–		
April	10 572	17 067	16 981	–		170 065	–		
May	18 862	17 067	16 981	–		187 046	–		
June	21 928	17 067	16 980	–		204 026	–		
Total Capital expenditure	162 320	204 802	204 026	77 882					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

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

10.2.1 Supporting Table SC13a

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2020

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 540	133 362	133 362	4 090	27 849	77 795	49 945	64.2%	133 362
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	6 193	6 193	-	-	3 613	3 613	100.0%	6 193
Drainage Collection		-	6 193	6 193	-	-	3 613	3 613	100.0%	6 193
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	22 446	22 446	1 027	6 110	13 093	6 983	53.3%	22 446
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	22 446	22 446	1 027	6 110	13 093	6 983	53.3%	22 446
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		12 355	64 815	64 815	2 866	14 377	37 809	23 431	62.0%	64 815
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		12 355	64 815	64 815	2 866	14 377	37 809	23 431	62.0%	64 815
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	24 111	24 111	197	4 519	14 065	9 546	67.9%	24 111
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	24 111	24 111	197	4 519	14 065	9 546	67.9%	24 111
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1 185	15 797	15 797	-	2 843	9 215	6 371	69.1%	15 797
Landfill Sites		1 185	15 797	15 797	-	2 843	9 215	6 371	69.1%	15 797
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		118	300	74	-	26	75	49	65.4%	74
Furniture and Office Equipment		118	300	74	-	26	75	49	65.4%	74
Machinery and Equipment		130	300	-	-	-	42	42	100.0%	-
Machinery and Equipment		130	300	-	-	-	42	42	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	133 436	4 090	27 875	77 911	50 036	64.2%	133 436

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.2 Supporting Table SC13b

NW375 Moses Kotane - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

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										
Infrastructure		15 191	-	-	-	15 800	-	(15 800)	#DIV/0!	-
Water Supply Infrastructure		15 191	-	-	-	15 800	-	(15 800)	#DIV/0!	-
Dams and Weirs										
Boreholes		15 191	-	-	-	15 800	-	(15 800)	#DIV/0!	-
Reservoirs										
Community Assets		(0)	12 000	12 000	2 265	7 871	7 000	(871)	-12.4%	12 000
Community Facilities		(0)	12 000	12 000	2 265	7 871	7 000	(871)	-12.4%	12 000
Halls		(0)	12 000	12 000	2 265	7 871	7 000	(871)	-12.4%	12 000
Other assets		-	2 590	2 590	-	5 553	1 511	(4 042)	-267.5%	2 590
Operational Buildings		-	2 590	2 590	-	5 553	1 511	(4 042)	-267.5%	2 590
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	2 590	2 590	-	5 553	1 511	(4 042)	-267.5%	2 590
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		(0)	250	-	-	-	35	35	100.0%	-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		(0)	250	-	-	-	35	35	100.0%	-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		(0)	250	-	-	-	35	35	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 ass	1	15 191	14 840	14 590	2 265	29 225	8 546	(20 679)	-242.0%	14 590

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JANUARY 2020

10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		97 659	95 820	66 920	4 132	52 115	43 051	(9 065)	-21.1%	66 920
Roads Infrastructure		5 409	18 800	4 400	82	188	5 519	5 331	96.6%	4 400
Roads		5 393	18 000	4 000	82	188	5 230	5 042	96.4%	4 000
Road Structures										
Road Furniture		17	800	400	-	-	289	289	100.0%	400
Capital Spares										
Storm water Infrastructure		1 642	4 000	1 500	2	62	1 222	1 160	94.9%	1 500
Drainage Collection										
Storm water Conveyance		1 642	4 000	1 500	2	62	1 222	1 160	94.9%	1 500
Attenuation										
Electrical Infrastructure		16 963	12 000	6 000	1	1	4 333	4 332	100.0%	6 000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		16 963	12 000	6 000	1	1	4 333	4 332	100.0%	6 000
Capital Spares										
Water Supply Infrastructure		1 046	600	600	-	135	350	215	61.4%	600
Dams and Weirs										
Boreholes										
Reservoirs		1 046	600	600	-	135	350	215	61.4%	600
Pump Stations										
Solid Waste Infrastructure		72 598	60 420	54 420	4 047	51 729	31 626	(20 103)	-63.6%	54 420
Landfill Sites		72 598	60 420	54 420	4 047	51 729	31 626	(20 103)	-63.6%	54 420
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		979	1 000	800	1	17	494	477	96.5%	800
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		979	1 000	800	1	17	494	477	96.5%	800
Indoor Facilities										
Outdoor Facilities		979	1 000	800	1	17	494	477	96.5%	800
Capital Spares										
Heritage assets		-	-	-	-	-	-	-		-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property										
Unimproved Property										
Other assets		13 672	15 600	14 000	320	2 385	8 389	6 003	71.6%	14 000
Operational Buildings		13 672	15 600	14 000	320	2 385	8 389	6 003	71.6%	14 000
Municipal Offices		13 672	15 600	14 000	320	2 385	8 389	6 003	71.6%	14 000
Pay/Enquiry Points										

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Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	845	6 000	1 000	(17)	17	1 556	1 539	98.9%	1 000	
Servitudes										
Licences and Rights	845	6 000	1 000	(17)	17	1 556	1 539	98.9%	1 000	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	845	6 000	1 000	(17)	17	1 556	1 539	98.9%	1 000	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment	131	160	80	0	2	80	78	97.8%	80	
Computer Equipment	131	160	80	0	2	80	78	97.8%	80	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	12 467	11 700	9 700	1 880	11 460	5 936	(5 524)	-93.1%	9 700	
Transport Assets	12 467	11 700	9 700	1 880	11 460	5 936	(5 524)	-93.1%	9 700	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	125 754	130 280	92 500	6 316	65 997	59 506	(6 491)	-10.9%	92 500

**MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET
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10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	13 115	13 115	-		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	4 725	4 725	-		8 100
Power Plants		2 613	8 100	8 100	675	4 725	4 725	-		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	5 067	5 067	-		8 686
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		3 439	8 686	8 686	724	5 067	5 067	-		8 686
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		598	5 696	5 696	475	3 323	3 323	-		5 696
Landfill Sites		598	5 696	5 696	475	3 323	3 323	-		5 696
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		24 551	3 671	3 671	306	2 141	2 141	-		3 671
Community Facilities		24 551	3 671	3 671	306	2 141	2 141	-		3 671
Halls		21 077	3 671	3 671	306	2 141	2 141	-		3 671
Centres		3 474	-	-	-	-	-	-		-

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Biological or Cultivated Assets		-	6 183	6 183	515	3 607	3 607	-		6 183
Biological or Cultivated Assets		-	6 183	6 183	515	3 607	3 607	-		6 183
Intangible Assets		11 978	-	-	-	-	-	-		-
Servitudes										
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	35 701	35 701	-		61 202
Computer Equipment		(56 771)	61 202	61 202	5 100	35 701	35 701	-		61 202
Furniture and Office Equipment		(33 955)	56 676	56 676	4 723	33 175	33 061	(114)	-0.3%	56 676
Furniture and Office Equipment		(33 955)	56 676	56 676	4 723	33 175	33 061	(114)	-0.3%	56 676
Machinery and Equipment		621	865	865	72	505	505	-		865
Machinery and Equipment		621	865	865	72	505	505	-		865
Transport Assets		4 802	3 458	3 458	288	2 017	2 017	-		3 458
Transport Assets		4 802	3 458	3 458	288	2 017	2 017	-		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	90 260	90 146	(114)	-0.1%	154 537

Biological or Cultivated Assets		-	6 183	6 183	515	3 092	3 092	-		6 183
Biological or Cultivated Assets		-	6 183	6 183	515	3 092	3 092	-		6 183
Intangible Assets		11 978	-	-	-	-	-	-		-
Servitudes										
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	30 601	30 601	-		61 202
Computer Equipment		(56 771)	61 202	61 202	5 100	30 601	30 601	-		61 202
Furniture and Office Equipment		(33 955)	56 676	56 676	4 723	28 452	28 338	(114)	-0.4%	56 676
Furniture and Office Equipment		(33 955)	56 676	56 676	4 723	28 452	28 338	(114)	-0.4%	56 676
Machinery and Equipment		621	865	865	72	433	433	-		865
Machinery and Equipment		621	865	865	72	433	433	-		865
Transport Assets		4 802	3 458	3 458	288	1 729	1 729	-		3 458
Transport Assets		4 802	3 458	3 458	288	1 729	1 729	-		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	77 382	77 268	(114)	-0.1%	154 537
Community Assets		24 551	3 671	3 671	306	1 836	1 836	-		3 671
Community Facilities		24 551	3 671	3 671	306	1 836	1 836	-		3 671
<i>Halls</i>		21 077	3 671	3 671	306	1 836	1 836	-		3 671

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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	56 000	5 825	20 782	32 667	11 885	36.4%	56 000
Roads Infrastructure		41 042	56 000	56 000	5 825	20 782	32 667	11 885	36.4%	56 000
Roads		41 042	56 000	56 000	5 825	20 782	32 667	11 885	36.4%	56 000
Road Structures								-		
Water Supply Infrastructure		80	-	-	-	-	-	-		-
Dams and Weirs								-		
Boreholes								-		
Reservoirs		80	-	-	-	-	-	-		-
Pump Stations								-		
Total Capital Expenditure on upgrading of existing	1	41 121	56 000	56 000	5 825	20 782	32 667	11 885	36.4%	56 000