

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 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 June 2020 (R'000)				
		YearTDActuals	YearTDBudget	YTD Variance
Operating Expenditure				
	905,675,747.00	882,701.00	905,676.00	97%
Operating Revenue	-980,389,318.00	-823,916.00	-774,284.00	106%
Capital Expenditure	206,219,362.00	133,521.00	206,219.00	65%

This is the Twelveth report for the 2019/2020 financial year, that leads to the under expenditure of 3% against the year to date actuals.

There is an over collection of 106% under revenue against the year to date actuals, this is due to non-payment of services as expected.

The under expenditure of 35% 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 35% 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 65% is based on the year to date budget, not the amount received.

1.6 Material variances from SDBIP

No comments.

1.7 Remedial corrective steps

No comments.

Section 2- In-year budget statement tables

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

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

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

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

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

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

2.1 Table C1 Monthly Statements Summary

NW375 Moses Kotane - Table C1 Monthly Budget Statement Summary - M12 June

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	11 677	141 209	142 164	(954)	-1%	142 164
Service charges	154 209	184 251	184 251	17 678	174 278	184 251	(9 973)	-5%	184 251
Investment revenue	453	5 400	6 400	496	5 560	6 400	(840)	-13%	6 400
Transfers and subsidies	397 008	437 830	374 551	786	433 490	374 551	58 939	16%	374 551
Other own revenue	55 860	66 922	66 918	6 664	69 378	66 918	2 460	4%	66 918
Total Revenue (excluding capital transfers and contributions)	742 329	836 566	774 284	37 302	823 916	774 284	49 632	6%	774 284
Employee costs	194 442	270 275	246 552	22 499	221 072	246 552	(25 481)	-10%	246 552
Remuneration of Councillors	22 827	25 371	27 671	2 566	25 361	27 671	(2 310)	-8%	27 671
Depreciation & asset impairment	159 814	154 537	154 537	12 878	137 152	154 537	(17 384)	-11%	154 537
Finance charges	6 178	3 689	3 689	1 636	3 945	3 689	256	7%	3 689
Materials and bulk purchases	114 908	109 277	92 572	37 839	120 430	92 572	27 858	30%	92 572
Transfers and subsidies	75	-	-	-	-	-	-	-	-
Other expenditure	577 827	404 091	380 654	16 598	374 741	380 654	(5 913)	-2%	380 654
Total Expenditure	1 076 070	967 240	905 676	94 017	882 701	905 676	(22 975)	-3%	905 676
Surplus/(Deficit)	(333 741)	(130 674)	(131 392)	(56 715)	(58 784)	(131 392)	72 607	-55%	(131 392)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	88 203	87 086	93 773	41 707	86 453	93 773	###	-8%	93 773
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	91 481	112 438	112 332	272	73 070	112 332	(39 262)	-35%	112 332
Surplus/(Deficit) after capital transfers & contributions	(154 057)	68 850	74 714	(14 735)	100 738	74 714	26 024	35%	74 714
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(154 057)	68 850	74 714	(14 735)	100 738	74 714	26 024	35%	74 714
Capital expenditure & funds sources									
Capital expenditure	70 100	204 802	206 219	23 752	133 521	206 219	(72 698)	-35%	206 219
Capital transfers recognised	62 181	201 362	206 105	23 752	133 381	206 105	(72 724)	-35%	206 105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 440	114	-	140	114	26	23%	114
Total sources of capital funds	62 181	204 802	206 219	23 752	133 521	206 219	(72 698)	-35%	206 219
Financial position									
Total current assets	155 836	572 098	572 098		240 355				572 098
Total non current assets	3 493 340	1 785 427	1 786 844		3 360 762				1 786 844
Total current liabilities	361 268	172 503	172 503		345 078				172 503
Total non current liabilities	31 543	24 600	24 600		32 143				24 600
Community wealth/Equity	3 441 503	2 160 422	2 155 976		3 232 131				2 155 976
Cash flows									
Net cash from (used) operating	404 001	-	-	(21 941)	38 003	-	(38 003)	#DIV/0!	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	(1 763)	16	-	633	7 117	-	(7 117)	#DIV/0!	-
Cash/cash equivalents at the month/year end	403 549	24 393	24 377	-	109 813	-	(109 813)	#DIV/0!	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	44 131	31 862	33 777	34 281	31 733	27 315	142 975	875 763	1 221 837
Creditors Age Analysis									
Total Creditors	19 859	15 423	10 545	31 018	-	-	-	-	76 844

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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) - M12 June

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	420 660	18 520	479 084	420 660	58 424	14%	420 660
Executive and council		653	1 695	1 695	–	784	1 695	(911)	-54%	1 695
Finance and administration		575 569	479 697	418 965	18 520	478 300	418 965	59 335	14%	418 965
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		27 513	19 245	35 367	(8 104)	28 583	35 367	(6 784)	-19%	35 367
Community and social services		24 966	14 640	31 762	(8 458)	23 009	31 762	(8 753)	-28%	31 762
Sport and recreation		42	55	55	4	6	55	(49)	-89%	55
Public safety		2 505	4 550	3 550	351	5 569	3 550	2 019	57%	3 550
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		58 410	67 461	64 921	7 592	41 575	64 921	(23 346)	-36%	64 921
Planning and development		2 445	5 268	3 733	746	3 477	3 733	(256)	-7%	3 733
Road transport		55 965	62 193	61 188	6 845	38 099	61 188	(23 089)	-38%	61 188
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		259 870	467 992	459 442	61 274	434 196	459 442	(25 246)	-5%	459 442
Energy sources		5 282	19 858	20 417	2 780	12 465	20 417	(7 952)	-39%	20 417
Water management		219 467	324 372	340 838	57 189	328 636	340 838	(12 202)	-4%	340 838
Waste water management		18 299	43 022	33 242	1 370	28 091	33 242	(5 151)	-15%	33 242
Waste management		16 821	80 741	64 944	(66)	65 004	64 944	60	0%	64 944
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	922 014	1 036 091	980 389	79 282	983 439	980 389	3 049	0%	980 389
Expenditure - Functional										
<i>Governance and administration</i>		402 883	395 400	332 612	10 429	282 470	332 612	(50 142)	-15%	332 612
Executive and council		89 330	107 752	85 803	7 108	75 518	85 803	(10 285)	-12%	85 803
Finance and administration		310 103	283 950	243 346	3 008	203 406	243 346	(39 940)	-16%	243 346
Internal audit		3 450	3 697	3 462	313	3 545	3 462	83	2%	3 462
<i>Community and public safety</i>		107 526	101 815	80 924	12 228	86 022	80 924	5 097	6%	80 924
Community and social services		45 249	30 483	22 926	4 292	18 919	22 926	(4 007)	-17%	22 926
Sport and recreation		33 189	29 289	25 716	2 720	37 627	25 716	11 912	46%	25 716
Public safety		29 088	42 043	32 283	5 216	29 475	32 283	(2 808)	-9%	32 283
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		150 851	115 204	97 237	9 507	79 026	97 237	(18 211)	-19%	97 237
Planning and development		17 339	31 369	25 455	1 980	20 267	25 455	(5 187)	-20%	25 455
Road transport		133 512	83 834	71 782	7 527	58 758	71 782	(13 024)	-18%	71 782
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		414 810	354 822	394 903	61 853	435 184	394 903	40 281	10%	394 903
Energy sources		27 188	31 909	31 754	3 752	32 314	31 754	560	2%	31 754
Water management		307 502	241 660	288 599	49 663	332 302	288 599	43 704	15%	288 599
Waste water management		32 008	18 784	24 790	2 033	19 032	24 790	(5 757)	-23%	24 790
Waste management		48 112	62 469	49 761	6 406	51 536	49 761	1 775	4%	49 761
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 076 070	967 240	905 676	94 017	882 701	905 676	(22 975)	-3%	905 676
Surplus/ (Deficit) for the year		(154 057)	68 850	74 714	(14 735)	100 738	74 714	26 024	35%	74 714

Municipality noted the following challenges:

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

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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) - M12 June

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Municipal Council		653	1 695	1 695	–	784	1 695	(911)	-53.7%	1 695
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		575 355	479 197	418 197	18 520	479 207	418 197	61 010	14.6%	418 197
Vote 04 - Corporate Services		214	500	768	–	(907)	768	(1 675)	-218.1%	768
Vote 05 - Community Services		44 334	99 987	100 311	(8 170)	93 588	100 311	(6 724)	-6.7%	100 311
Vote 06 - Planning & Development		107	100	150	19	134	150	(16)	-10.7%	150
Vote 07 - Infrastructure & Technical Services		301 352	454 612	459 268	68 912	410 633	459 268	(48 635)	-10.6%	459 268
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	922 014	1 036 091	980 389	79 282	983 439	980 389	3 049	0.3%	980 389
Expenditure by Vote	1									
Vote 01 - Municipal Council		71 986	86 146	69 477	5 864	60 503	69 477	(8 974)	-12.9%	69 477
Vote 02 - Office Of The Accounting Officer		20 795	25 303	19 788	1 557	18 560	19 788	(1 228)	-6.2%	19 788
Vote 03 - Budget And Treasury Office		217 956	126 092	120 458	(3 354)	74 575	120 458	(45 883)	-38.1%	120 458
Vote 04 - Corporate Services		132 098	137 336	105 218	4 268	113 979	105 218	8 761	8.3%	105 218
Vote 05 - Community Services		170 008	182 220	145 979	20 635	151 016	145 979	5 037	3.5%	145 979
Vote 06 - Planning & Development		15 000	26 202	21 872	1 555	17 080	21 872	(4 792)	-21.9%	21 872
Vote 07 - Infrastructure & Technical Services		448 227	383 941	422 883	63 492	446 986	422 883	24 103	5.7%	422 883
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 076 070	967 240	905 676	94 017	882 701	905 676	(22 975)	-2.5%	905 676
Surplus/ (Deficit) for the year	2	(154 057)	68 850	74 714	(14 735)	100 738	74 714	26 024	34.8%	74 714

Municipality noted the following challenges:

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

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

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

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

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Table C4: Financial Performance (revenue & expenditure)

NW375 Moses Kotane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	11 677	141 209	142 164	(954)	-1%	142 164
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–
Service charges - water revenue		147 290	171 557	171 557	16 652	161 609	171 557	(9 948)	-6%	171 557
Service charges - sanitation revenue		2 274	2 750	2 750	200	2 665	2 750	(85)	-3%	2 750
Service charges - refuse revenue		4 645	9 944	9 944	827	10 004	9 944	60	1%	9 944
Rental of facilities and equipment		42	51	71	16	84	71	13	18%	71
Interest earned - external investments		453	5 400	6 400	496	5 560	6 400	(840)	-13%	6 400
Interest earned - outstanding debtors		45 874	59 790	59 577	5 974	62 399	59 577	2 822	5%	59 577
Dividends received		4 237	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 326	4 500	3 500	351	5 569	3 500	2 069	59%	3 500
Licences and permits		179	50	50	–	–	50	(50)	-100%	50
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		397 008	437 830	374 551	786	433 490	374 551	58 939	16%	374 551
Other revenue		1 934	2 531	3 721	118	1 049	3 721	(2 672)	-72%	3 721
Gains		1 269	–	–	205	278	–	278	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		742 329	836 566	774 284	37 302	823 916	774 284	49 632	6%	774 284
Expenditure By Type										
Employee related costs		194 442	270 275	246 552	22 499	221 072	246 552	(25 481)	-10%	246 552
Remuneration of councillors		22 827	25 371	27 671	2 566	25 361	27 671	(2 310)	-8%	27 671
Debt impairment		296 210	122 540	180 148	2 729	150 496	180 148	(29 652)	-16%	180 148
Depreciation & asset impairment		159 814	154 537	154 537	12 878	137 152	154 537	(17 384)	-11%	154 537
Finance charges		6 178	3 689	3 689	1 636	3 945	3 689	256	7%	3 689
Bulk purchases		110 347	103 700	89 145	37 559	118 737	89 145	29 592	33%	89 145
Other materials		4 561	5 577	3 427	280	1 693	3 427	(1 734)	-51%	3 427
Contracted services		139 862	151 837	111 042	11 035	128 245	111 042	17 203	15%	111 042
Transfers and subsidies		75	–	–	–	–	–	–	–	–
Other expenditure		138 957	129 715	89 464	2 831	94 753	89 464	5 289	6%	89 464
Losses		2 797	–	–	3	1 248	–	1 248	#DIV/0!	–
Total Expenditure		1 076 070	967 240	905 676	94 017	882 701	905 676	(22 975)	-3%	905 676
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(333 741)	(130 674)	(131 392)	(56 715)	(58 784)	(131 392)	72 607	(0)	(131 392)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		88 203	87 086	93 773	41 707	86 453	93 773	(7 320)	(0)	93 773
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(154 057)	68 850	74 714	(14 735)	100 738	74 714			74 714
Taxation								–		
Surplus/(Deficit) after taxation		(154 057)	68 850	74 714	(14 735)	100 738	74 714			74 714
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(154 057)	68 850	74 714	(14 735)	100 738	74 714			74 714
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(154 057)	68 850	74 714	(14 735)	100 738	74 714			74 714

Municipality noted the following challenges:

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

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

NW375 Moses Kotane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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	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	-	4 996	4 123	4 123	4 996	(873)	-17%	4 996
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		53 934	73 298	77 791	8 717	56 466	77 791	(21 324)	-27%	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	82 787	12 839	60 589	82 787	(22 198)	-27%	82 787
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	-	26	#DIV/0!	-
Vote 04 - Corporate Services		-	550	114	-	114	114	(0)	0%	114
Vote 05 - Community Services		-	30 587	25 731	(3 237)	16 472	25 731	(9 259)	-36%	25 731
Vote 06 - Planning & Development		-	-	-	-	-	-	-		-
Vote 07 - Infrastructure & Technical Services		14 733	100 267	97 588	14 150	56 321	97 588	(41 267)	-42%	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	123 433	10 913	72 932	123 433	(50 500)	-41%	123 433
Total Capital Expenditure		70 100	204 802	206 219	23 752	133 521	206 219	(72 698)	-35%	206 219
Capital Expenditure - Functional Classification										
Governance and administration		118	650	114	-	140	114	26	23%	114
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		118	650	114	-	140	114	26	23%	114
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		130	14 790	30 727	885	20 837	30 727	(9 890)	-32%	30 727
Community and social services		-	14 590	30 727	885	20 837	30 727	(9 890)	-32%	30 727
Sport and recreation		130	200	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		41 042	62 193	61 188	9 549	42 805	61 188	(18 384)	-30%	61 188
Planning and development		-	-	-	-	-	-	-		-
Road transport		41 042	62 193	61 188	9 549	42 805	61 188	(18 384)	-30%	61 188
Environmental protection		-	-	-	-	-	-	-		-
Trading services		28 811	127 169	114 190	13 318	69 739	114 190	(44 451)	-39%	114 190
Energy sources		(0)	22 446	20 417	2 743	13 145	20 417	(7 272)	-36%	20 417
Water management		27 626	64 815	81 281	10 443	50 384	81 281	(30 897)	-38%	81 281
Waste water management		-	24 111	12 492	132	6 454	12 492	(6 039)	-48%	12 492
Waste management		1 185	15 797	-	-	(243)	-	(243)	#DIV/0!	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	70 100	204 802	206 219	23 752	133 521	206 219	(72 698)	-35%	206 219
Funded by:										
National Government		62 181	201 362	201 109	19 629	129 259	201 109	(71 851)	-36%	201 109
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	4 996	4 123	4 123	4 996	(873)	-17%	4 996
Transfers recognised - capital	6	62 181	201 362	206 105	23 752	133 381	206 105	(72 724)	-35%	206 105
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		-	3 440	114	-	140	114	26	23%	114
Total Capital Funding		62 181	204 802	206 219	23 752	133 521	206 219	(72 698)	-35%	206 219

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	2 166	47 750	70 784	(23 034)	-33%	77 791
Vote 08 -		–	–	–	–	–	–	–		–
Vote 09 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	55 355	73 298	77 791	2 166	47 750	70 784	(23 034)	-33%	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	9	16	176%	–
Vote 04 - Corporate Services		–	550	114	–	114	72	42	58%	114
Vote 05 - Community Services		–	30 587	30 727	1 297	19 709	28 132	(8 423)	-30%	30 727
Vote 06 - Planning & Development		–	–	–	–	–	–	–		–
Vote 07 - Infrastructure & Technical Services		14 733	100 267	97 588	3 884	42 171	89 768	(47 598)	-53%	97 588
Vote 08 -		–	–	–	–	–	–	–		–
Vote 09 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	14 745	131 505	128 429	5 181	62 020	117 982	(55 963)	-47%	128 429
Total Capital Expenditure		70 100	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219
Capital Expenditure - Functional Classification										
Governance and administration		118	650	114	–	140	82	58	71%	114
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		118	650	114	–	140	82	58	71%	114
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		130	14 790	30 727	1 297	19 952	26 289	(6 337)	-24%	30 727
Community and social services		–	14 590	30 727	1 297	19 952	26 284	(6 332)	-24%	30 727
Sport and recreation		130	200	–	–	–	6	(6)	-100%	–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		41 042	62 193	61 188	2 031	33 256	56 207	(22 950)	-41%	61 188
Planning and development		–	–	–	–	–	–	–		–
Road transport		41 042	62 193	61 188	2 031	33 256	56 207	(22 950)	-41%	61 188
Environmental protection		–	–	–	–	–	–	–		–
Trading services		28 811	127 169	114 190	4 019	56 421	106 189	(49 767)	-47%	114 190
Energy sources		(0)	22 446	20 417	1 898	10 402	18 952	(8 551)	-45%	20 417
Water management		27 626	64 815	81 281	1 695	39 941	72 587	(32 646)	-45%	81 281
Waste water management		–	24 111	12 492	426	6 322	12 807	(6 485)	-51%	12 492
Waste management		1 185	15 797	–	–	(243)	1 843	(2 086)	-113%	–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	70 100	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219
Funded by:										
National Government		62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-42%	206 105
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital	6	62 181	201 362	206 105	8 087	109 629	188 377	(78 747)	-42%	206 105
Borrowing		–	–	–	–	–	–	–		–
Internally generated funds		–	3 440	114	(740)	140	389	(250)	-64%	114
Total Capital Funding		62 181	204 802	206 219	7 347	109 769	188 766	(78 997)	-42%	206 219

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

- a) The capital expenditure amounts to R133,521 million, excluding vat the under spending of 35% is due to the late appointment of contractors,

2.6 Table C6: Financial Position

NW375 Moses Kotane - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	10 299	10 000
Call investment deposits		52 824	14 377	14 377	44 740	14 377
Consumer debtors		23 663	475 621	475 621	106 233	475 621
Other debtors		55 755	68 100	68 100	69 336	68 100
Current portion of long-term receivables						
Inventory		11 725	4 000	4 000	9 747	4 000
Total current assets		155 836	572 098	572 098	240 355	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	1 786 844	3 189 061	1 786 844
Biological						
Intangible		39 780	250	–	16 477	–
Other non-current assets		14	–	–	14	–
Total non current assets		3 493 340	1 785 427	1 786 844	3 360 762	1 786 844
TOTAL ASSETS		3 649 176	2 357 525	2 358 942	3 601 117	2 358 942
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		43 830	132 503	132 503	34 385	132 503
Consumer deposits		16	–	–	16	–
Trade and other payables		289 359	40 000	40 000	285 199	40 000
Provisions		28 064	–	–	25 478	–
Total current liabilities		361 268	172 503	172 503	345 078	172 503
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		31 543	24 600	24 600	32 143	24 600
Total non current liabilities		31 543	24 600	24 600	32 143	24 600
TOTAL LIABILITIES		392 811	197 103	197 103	377 220	197 103
NET ASSETS	2	3 256 365	2 160 422	2 161 839	3 223 897	2 161 839
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 441 503	2 160 422	2 155 976	3 232 131	2 155 976
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 441 503	2 160 422	2 155 976	3 232 131	2 155 976

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

2.7 Table C7: Cash Flow

NW375 Moses Kotane - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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					31 499			-		
Service charges					1 066			-		
Other revenue					-			-		
Transfers and Subsidies - Operational								-		
Transfers and Subsidies - Capital								-		
Interest					513			-		
Dividends								-		
Payments										
Suppliers and employees		404 654	-	-	76 771	37 219	-	(37 219)	#DIV/0!	-
Finance charges					1 636			-		
Transfers and Grants		(653)	-	-	-	784	-	(784)	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		404 001	-	-	111 484	38 003	-	(38 003)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets					23 752			-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	23 752	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	16	-	-	(16)	-	(16)	#DIV/0!	-
Payments										
Repayment of borrowing		(1 763)	-	-	633	7 132	-	(7 132)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 763)	16	-	633	7 117	-	(7 117)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		402 238	16	-	135 869	45 120	-			-
Cash/cash equivalents at beginning:		1 312	24 377	24 377		64 693				
Cash/cash equivalents at month/year end:		403 549	24 393	24 377		109 813	-			-

**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 JUNE 2020

Part 2: Supporting Documents

Section 3: Performance Indicators

NW375 Moses Kotane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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		0.4%	16.4%	17.5%	0.4%	3.5%
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%	9.9%	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%	69.7%	331.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.9%	14.1%	14.1%	15.9%	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%	70.2%	21.3%	70.2%
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%	31.8%	26.8%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.5%	7.8%	6.1%	6.5%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.4%	18.9%	20.4%	0.5%	4.1%
<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 JUNE 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 - M12 June

Description		Budget Year 2019/20											
R thousands	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26 081	14 415	15 809	16 903	16 570	12 886	69 141	399 302	571 108	514 802	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 897	10 372	11 050	10 383	8 548	7 877	38 804	164 020	261 951	229 633	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	216	199	220	227	210	202	1 531	7 075	9 881	9 245	-	-
Receivables from Exchange Transactions - Waste Management	1600	937	935	934	936	933	932	5 656	52 582	63 846	61 039	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-	-	-
Interest on Arrear Debtor Accounts	1810	5 980	5 938	5 764	5 640	5 472	5 334	27 780	223 103	285 011	267 329	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	21	2	0	190	0	83	63	29 682	30 042	30 019	-	-
Total By Income Source	2000	44 131	31 862	33 777	34 281	31 733	27 315	142 975	875 763	1 221 837	1 112 067	-	-
2018/19 - totals only													
										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 139	7 095	7 862	7 036	7 031	6 691	31 188	110 773	184 815	162 719	-	-
Commercial	2300	8 269	7 092	8 352	10 658	8 149	3 467	20 878	153 143	220 008	196 295	-	-
Households	2400	28 634	17 570	17 487	16 511	16 452	16 819	89 862	606 533	809 868	746 177	-	-
Other	2500	89	105	75	76	101	339	1 047	5 314	7 145	6 876	-	-
Total By Customer Group	2600	44 131	31 862	33 777	34 281	31 733	27 315	142 975	875 763	1 221 837	1 112 067	-	-

The municipality has noted the following challenges:

Debtor's book increased over the period under discussion from R1, 183, 318 to R2, 728,536, 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 JUNE 2020

Section 5- Creditor's Analysis

NW375 Moses Kotane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	19 859	15 423	10 545	31 018	-	-	-	-	76 844	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	19 859	15 423	10 545	31 018	-	-	-	-	76 844	-

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

Section 6- Investment Portfolio Analysis

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

6.1 Table SC5: Investments Portfolio

NW375 Moses Kotane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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
R thousands														
Municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

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

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 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 - M12 June

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	373 566	786	433 024	373 566	59 459	15.9%	373 566
Community Library		–	–	–	–	–	–	–	–	–
Equitable Share		–	429 267	366 320	–	426 929	366 320	60 609	16.5%	366 320
Expanded Public Works Programme Integrated Grant		–	1 695	1 695	–	784	1 695	(911)	-53.7%	1 695
Local Government Financial Management Grant		–	1 700	1 700	58	1 700	1 700	–	0.0%	1 700
Municipal Disaster Relief Grant		–	–	268	–	268	268	–	0.0%	268
Municipal Infrastructure Grant	3	–	5 168	3 583	727	3 343	3 583	(240)	-6.7%	3 583
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		3 910	–	–	–	–	–	–	–	–
Libraries; Archives and Museums		3 910	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	985	–	466	985	(519)	-52.7%	985
National Library South Africa		–	–	985	–	466	985	(519)	-52.7%	985
Total Operating Transfers and Grants	5	3 910	437 830	374 551	786	433 490	374 551	58 939	15.7%	374 551
Capital Transfers and Grants										
National Government:		88 203	87 086	93 773	41 707	86 453	93 773	(7 320)	-7.8%	93 773
Municipal Infrastructure Grant		35 748	32 086	38 773	11 570	40 501	38 773	1 727	4.5%	38 773
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		52 455	55 000	55 000	30 138	45 952	55 000	(9 048)	-16.5%	55 000
Provincial Government:		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		91 481	112 438	112 332	272	73 070	112 332	(39 262)	-35.0%	112 332
[insert description]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Investment Unit		91 481	112 438	107 336	(4 469)	68 329	107 336	(39 007)	-36.3%	107 336
National Small Business Council		–	–	4 996	4 741	4 996	4 996	(255)	-5.1%	4 996
Registration of Deeds Trade Account		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	179 684	199 524	206 105	41 980	159 522	206 105	(46 583)	-22.6%	206 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	183 595	637 354	580 656	42 765	593 013	580 656	12 357	2.1%	580 656

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 JUNE 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 JUNE 2020

NW375 Moses Kotane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	75 663	36 084	97 931	75 663	22 268	29.4%	75 663
Equitable Share		98 808	91 000	71 000	35 127	94 198	71 000	23 198	32.7%	71 000
Expanded Public Works Programme Integrated Grant		3 862	4 470	1 695	619	1 392	1 695	(303)	-17.9%	1 695
Local Government Financial Management Grant		13 001	19 089	2 700	337	2 215	2 700	(485)	-17.9%	2 700
Municipal Disaster Relief Grant		–	–	268	–	126	268	(142)	-53.0%	268
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		115 671	114 559	75 663	36 084	97 931	75 663	22 268	29.4%	75 663
Capital expenditure of Transfers and Grants										
National Government:		62 181	201 362	201 109	19 629	129 259	201 109	(71 851)	-35.7%	201 109
Municipal Infrastructure Grant		50 276	146 362	158 113	11 721	105 183	158 113	(52 929)	-33.5%	158 113
Water Services Infrastructure Grant		11 906	55 000	42 997	7 908	24 075	42 997	(18 921)	-44.0%	42 997
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	4 996	4 123	4 123	4 996	(873)	-17.5%	4 996
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	4 996	4 123	4 123	4 996	(873)	-17.5%	4 996
Total capital expenditure of Transfers and Grants		62 181	201 362	206 105	23 752	133 381	206 105	(72 724)	-35.3%	206 105
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177 853	315 921	281 768	59 836	231 313	281 768	(50 456)	-17.9%	281 768

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

NW375 Moses Kotane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

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

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

8.1 Supporting Table SC8

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

Expenditure and budgeted expenditure on -

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

Section 9: Actual & Revised Targets for Cash Receipts

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

NW375 Moses Kotane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 964	16 499	18 114	1 915	17 272	18 114	(841)	-5%	18 114
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 742	3 187	3 435	245	2 457	3 435	(978)	-28%	3 435
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 121	5 685	6 122	406	5 632	6 122	(491)	-8%	6 122
Sub Total - Councillors		22 827	25 371	27 671	2 566	25 361	27 671	(2 310)	-8%	27 671
% increase	4		11.1%	21.2%						21.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 839	8 984	8 984	211	2 953	8 984	(6 031)	-67%	8 984
Pension and UIF Contributions		131	193	193	32	319	193	125	65%	193
Medical Aid Contributions		101	101	101	9	99	101	(2)	-2%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		93	192	193	-	184	193	(9)	-5%	193
Motor Vehicle Allowance		529	583	583	37	499	583	(84)	-14%	583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	0	0	1	(1)	-66%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 693	10 054	10 055	288	4 054	10 055	(6 001)	-60%	10 055
% increase	4		172.3%	172.3%						172.3%
Other Municipal Staff										
Basic Salaries and Wages		127 027	190 979	168 866	16 551	153 182	168 866	(15 684)	-9%	168 866
Pension and UIF Contributions		26 170	35 699	33 679	2 519	30 361	33 679	(3 318)	-10%	33 679
Medical Aid Contributions		10 437	11 763	11 891	1 056	12 009	11 891	119	1%	11 891
Overtime		10 766	5 346	6 624	414	7 759	6 624	1 135	17%	6 624
Performance Bonus		8 784	10 940	10 578	1 367	9 685	10 578	(893)	-8%	10 578
Motor Vehicle Allowance		500	763	523	30	360	523	(163)	-31%	523
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		411	656	513	41	478	513	(34)	-7%	513
Other benefits and allowances		4 865	4 076	3 824	233	3 185	3 824	(640)	-17%	3 824
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	1 789	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		190 749	260 220	236 497	22 211	217 018	236 497	(19 480)	-8%	236 497
% increase	4		36.4%	24.0%						24.0%
Total Parent Municipality		217 269	295 646	274 224	25 065	246 433	274 224	(27 791)	-10%	274 224
Unpaid salary, allowances & benefits in arrears:										

Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		217 269	295 646	274 224	25 065	246 433	274 224	(27 791)	-10%	274 224
% increase	4		36.1%	26.2%						26.2%
TOTAL MANAGERS AND STAFF		194 442	270 275	246 552	22 499	221 072	246 552	(25 481)	-10%	246 552

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

9.1 Supporting Table SC9

NW375 Moses Kotane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2019/20	+1 2020/21	+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																
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		(142)	837	289	18	(375)	814	2 297	(2 565)	(1 663)	(2 162)	5 835	(3 184)			
Remuneration of councillors																
Interest paid																
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Other materials																
Contracted services																
Grants and subsidies paid - other municipalities					48						737		(784)			
Grants and subsidies paid - other																
General expenses		(12 932)	33 435	(3 125)	24 123	42 165	19 964	25 961	(13 054)	(60 764)	(12 563)	12 766	(55 977)			
Cash Payments by Type		(13 073)	34 273	(2 836)	24 189	41 790	20 779	28 258	(15 620)	(62 427)	(13 989)	18 601	(59 944)			
Other Cash Flows/Payments by Type																
Capital assets																
Repayment of borrowing		2 797		1 088	122			2 361				131	(6 500)			
Other Cash Flows/Payments																
Total Cash Payments by Type		(10 276)	34 273	(1 747)	24 311	41 790	20 779	30 619	(15 620)	(62 427)	(13 989)	18 732	(66 444)			
NET INCREASE/(DECREASE) IN CASH HELD		10 276	(34 273)	1 747	(24 311)	(41 790)	(20 779)	(30 619)	15 620	62 427	13 989	(18 732)	66 444			
Cash/cash equivalents at the month/year beginning:													(18 732)	24 377	19 041	25 451
Cash/cash equivalents at the month/year end:		10 276	(34 273)	1 747	(24 311)	(41 790)	(20 779)	(30 619)	15 620	62 427	13 989	(18 732)	47 712	24 377	19 041	25 451

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

9.2 Supporting Table SC1

NW375 Moses Kotane - Supporting Table SC1 Material variance explanations - M12 June

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

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW375 Moses Kotane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	3 906	102 422	171 313	68 891	40.2%	0
May	18 862	17 067	17 453	7 347	109 769	188 766	78 997	41.8%	0
June	(70 291)	17 067	17 453	23 752	133 521	206 219	72 698	35.3%	0
Total Capital expenditure	70 100	204 802	206 219	133 521					

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 JUNE 2020

10.2.1 Supporting Table SC13a

NW375 Moses Kotane - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 540	133 362	103 267	12 574	59 859	103 267	43 408	42.0%	103 267
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	6 193	-	-	-	-	-		-
Drainage Collection		-	6 193	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	22 446	20 417	2 743	13 145	20 417	7 272	35.6%	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	2 743	13 145	20 417	7 272	35.6%	20 417
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		12 355	64 815	70 357	9 699	40 503	70 357	29 854	42.4%	70 357
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		12 355	64 815	70 357	9 699	40 503	70 357	29 854	42.4%	70 357
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	24 111	12 492	132	6 454	12 492	6 039	48.3%	12 492
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	24 111	12 492	132	6 454	12 492	6 039	48.3%	12 492
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1 185	15 797	-	-	(243)	-	243	#DIV/0!	-
Landfill Sites		1 185	15 797	-	-	(243)	-	243	#DIV/0!	-
Waste Transfer Stations		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		118	300	114	-	140	114	(26)	-22.7%	114
Furniture and Office Equipment		118	300	114	-	140	114	(26)	-22.7%	114
Machinery and Equipment		130	300	-	-	-	-	-		-
Machinery and Equipment		130	300	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	13 788	133 962	103 381	12 574	59 998	103 381	43 382	42.0%	103 381

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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 - M12

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	–	10 924	744	9 881	10 924	1 043	9.5%	10 924
Water Supply Infrastructure		15 191	–	10 924	744	9 881	10 924	1 043	9.5%	10 924
Dams and Weirs								–		
Boreholes		15 191	–	10 924	744	9 881	10 924	1 043	9.5%	10 924
Community Assets		(0)	12 000	20 106	4 374	16 300	20 106	3 807	18.9%	20 106
Community Facilities		(0)	12 000	20 106	4 374	16 300	20 106	3 807	18.9%	20 106
Halls		(0)	12 000	15 110	251	12 177	15 110	2 933	19.4%	15 110
Centres								–		
Stalls		–	–	4 996	4 123	4 123	4 996	873	17.5%	4 996
Other assets		–	2 590	10 620	(3 489)	4 538	10 620	6 083	57.3%	10 620
Operational Buildings		–	2 590	10 620	(3 489)	4 538	10 620	6 083	57.3%	10 620
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores		–	2 590	10 620	(3 489)	4 538	10 620	6 083	57.3%	10 620
Intangible Assets		(0)	250	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		(0)	250	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		(0)	250	–	–	–	–	–		–
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	41 650	1 629	30 718	41 650	10 932	26.2%	41 650

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10.2.3 Supporting Table SC13c

NW375 Moses Kotane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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	5 044	37 940	36 338	(1 602)	-4.4%	36 338
Roads Infrastructure		2 705	9 400	1 050	–	165	1 050	885	84.3%	1 050
Roads		2 696	9 000	1 000	–	165	1 000	835	83.5%	1 000
Road Structures								–		
Road Furniture		8	400	50	–	–	50	50	100.0%	50
Capital Spares								–		
Storm water Infrastructure		821	2 000	450	–	31	450	419	93.1%	450
Drainage Collection								–		
Storm water Conveyance		821	2 000	450	–	31	450	419	93.1%	450
Attenuation								–		
Electrical Infrastructure		8 482	6 000	1 000	–	1	1 000	999	99.9%	1 000
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		8 482	6 000	1 000	–	1	1 000	999	99.9%	1 000
Capital Spares								–		
Water Supply Infrastructure		523	300	150	–	69	150	81	54.1%	150
Dams and Weirs								–		
Boreholes								–		
Reservoirs		523	300	150	–	69	150	81	54.1%	150
Solid Waste Infrastructure		36 299	30 210	33 688	5 044	37 675	33 688	(3 986)	-11.8%	33 688
Landfill Sites		36 299	30 210	33 688	5 044	37 675	33 688	(3 986)	-11.8%	33 688
Waste Transfer Stations		–	–	–	–	–	–	–		–
Community Assets		489	500	200	15	24	200	176	88.1%	200
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		489	500	200	15	24	200	176	88.1%	200
Indoor Facilities								–		
Outdoor Facilities		489	500	200	15	24	200	176	88.1%	200
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Other assets		6 836	7 800	2 500	2 022	3 798	2 500	(1 298)	-51.9%	2 500
Operational Buildings		6 836	7 800	2 500	2 022	3 798	2 500	(1 298)	-51.9%	2 500
Municipal Offices		6 836	7 800	2 500	2 022	3 798	2 500	(1 298)	-51.9%	2 500

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<u>Intangible Assets</u>		423	3 000	2 000	287	304	2 000	1 696	84.8%	2 000
Servitudes								-		
Licences and Rights		423	3 000	2 000	287	304	2 000	1 696	84.8%	2 000
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		423	3 000	2 000	287	304	2 000	1 696	84.8%	2 000
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
<u>Computer Equipment</u>		66	80	50	-	4	50	46	92.2%	50
Computer Equipment		66	80	50	-	4	50	46	92.2%	50
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		6 234	5 850	5 950	2 880	11 382	5 950	(5 432)	-91.3%	5 950
Transport Assets		6 234	5 850	5 950	2 880	11 382	5 950	(5 432)	-91.3%	5 950
<u>Land</u>		-	-	-	-	-	-	-		-
Land								-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Repairs and Maintenance Expenditure	1	62 877	65 140	47 038	10 248	53 453	47 038	(6 415)	-13.6%	47 038

MOSES KOTANE LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JUNE 2020

10.2.4 Supporting Table SC13d

NW375 Moses Kotane - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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	81 372	22 482	(58 890)	-261.9%	22 482
Roads Infrastructure		114 819	–	–	–	34 426	–	(34 426)	#DIV/0!	–
Roads		114 819	–	–	–	34 426	–	(34 426)	#DIV/0!	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		3 308	–	–	–	2 525	–	(2 525)	#DIV/0!	–
Drainage Collection		3 308	–	–	–	2 525	–	(2 525)	#DIV/0!	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 613	8 100	8 100	675	3 445	8 100	4 655	57.5%	8 100
Power Plants		2 613	8 100	8 100	675	3 445	8 100	4 655	57.5%	8 100
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		83 812	–	–	–	35 800	–	(35 800)	#DIV/0!	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		83 812	–	–	–	35 800	–	(35 800)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		3 439	8 686	8 686	724	3 769	8 686	4 917	56.6%	8 686
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		3 439	8 686	8 686	724	3 769	8 686	4 917	56.6%	8 686
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		598	5 696	5 696	475	1 406	5 696	4 290	75.3%	5 696
Landfill Sites		598	5 696	5 696	475	1 406	5 696	4 290	75.3%	5 696
Community Assets		24 551	3 671	3 671	306	13 401	3 671	(9 730)	-265.0%	3 671
Community Facilities		24 551	3 671	3 671	306	13 401	3 671	(9 730)	-265.0%	3 671
Halls		21 077	3 671	3 671	306	10 494	3 671	(6 823)	-185.9%	3 671
Centres		3 474	–	–	–	2 907	–	(2 907)	#DIV/0!	–
Crèches		–	–	–	–	–	–	–	–	–

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Other assets	-	-	-	-	4 291	-	(4 291)	#DIV/0!	-
Operational Buildings	-	-	-	-	4 291	-	(4 291)	#DIV/0!	-
Municipal Offices	-	-	-	-	4 291	-	(4 291)	#DIV/0!	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	6 183	6 183	515	6 183	6 183	-	-	6 183
Biological or Cultivated Assets	-	6 183	6 183	515	6 183	6 183	-	-	6 183
Intangible Assets	11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	11 978	-	-	-	10 236	-	(10 236)	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	(56 771)	61 202	61 202	5 100	10 437	61 202	50 764	82.9%	61 202
Computer Equipment	(56 771)	61 202	61 202	5 100	10 437	61 202	50 764	82.9%	61 202
Furniture and Office Equipment	(33 955)	56 676	56 676	4 723	7 058	56 676	49 618	87.5%	56 676
Furniture and Office Equipment	(33 955)	56 676	56 676	4 723	7 058	56 676	49 618	87.5%	56 676
Machinery and Equipment	621	865	865	72	1 012	865	(147)	-17.0%	865
Machinery and Equipment	621	865	865	72	1 012	865	(147)	-17.0%	865
Transport Assets	4 802	3 458	3 458	288	3 163	3 458	295	8.5%	3 458
Transport Assets	4 802	3 458	3 458	288	3 163	3 458	295	8.5%	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	137 152	154 537	11.2%	154 537

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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	61 188	9 549	42 805	61 188	18 384	30.0%	61 188
Roads Infrastructure		41 042	56 000	61 188	9 549	42 805	61 188	18 384	30.0%	61 188
Roads		41 042	56 000	61 188	9 549	42 805	61 188	18 384	30.0%	61 188
Road Structures								-		
Total Capital Expenditure on upgrading of existing										
	1	41 121	56 000	61 188	9 549	42 805	61 188	18 384	30.0%	61 188